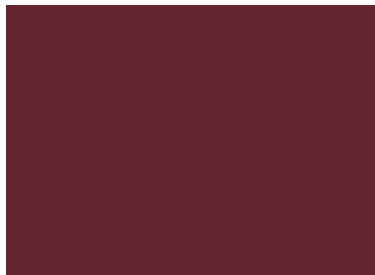




CITY OF WINTER SPRINGS
PROPOSED BUDGET



FISCAL YEAR
2023

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

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BUDGET MESSAGE

EXECUTIVE SUMMARY

Respectfully submitted is the Proposed Fiscal Year 2023 Budget. The total Proposed Budget for all City funds combined is approximately \$58.7M (excluding appropriations to fund balance), and represents a \$4.2M or 7.7%, increase over the prior fiscal year's budget. Total proposed General Fund spending of \$20.1M represents a \$1.4M increase or 7.3% over the prior fiscal year. After careful review of expenditures necessary to maintain high quality government service and well-maintained public infrastructure, the FY 2023 budget was balanced with proposed operating millage rate of 2.4100 per \$1,000 of value. The proposed millage rate remains unchanged from the prior fiscal year.

Funding Outlook Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 10.8% in Fiscal Year 2023. At the proposed millage rate of 2.41 mills, the increase in taxable value is anticipated to result in \$719,292 in increased property tax revenues in the City's General Fund as compared to the FY 2022 budget. Of this increase, approximately 19% is attributable to new construction. 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 15% or 15 cents of every dollar, 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 2023 are budgeted to increase as we rebound in this post-COVID environment, resulting in an approximate 5.1% increase in those revenues from the prior fiscal year.



Budget Methodology

The City's Fiscal Year 2023 Proposed Budget continues to utilize our concerted, proactive budgeting approach and related strategies that were implemented effective with our Fiscal Year 2010 Budget. These measures, including personnel reorganizations (as warranted and appropriate) and prioritizing project needs and zero-based budgeting, have positioned us to meet and overcome the challenges and limitations we may face without raising our millage rate or reducing the outstanding levels of service provided to our citizens. This is a monumental task for Fiscal Year 2023 as we continue to face additional challenges such as labor and supply shortages, refurbishing and replacing wastewater infrastructure that is over 50 years old, and steadily increasing inflation costs.

Personnel and related expenditures represent approximately 63.1% of total General Fund expenditures, therefore, it is important that these costs be closely examined and monitored on an ongoing basis. Evaluation of market salaries and benefits are regularly conducted to ensure a high level of retention and recruitment. We continue to examine, as demonstrated in this FY 2023 budget, our overall staffing structure for potential additional reorganizations and opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2023 Budget was facilitated with the continued utilization of a zero-based budgeting paradigm. This technique, which reverses the working process of traditional incremental budgeting, is aimed at ensuring that only a justifiable and defensible level of expenditures is appropriated, thus facilitating our ability to continue to provide our citizens with a millage rate that reflects only that which is justly required for the provision of City services.

A Look Back

The Fiscal Year 2023 budget is the 13th budget that I have had the privilege of developing in my tenure at the City. During this tenure, we, as a team, have made significant strides in our effort to stabilize and improve our fiscal posture, to the ultimate benefit of our taxpayers. A few notable outcomes from this period are as follows:

- Balanced the Budget for the past 13 years *without* raising the property tax rate (maintained or lowered the rate each year)
- Improved City's Debt Position via 100% reduction in total outstanding debt for the General Fund.
- Increased City's Credit Rating from AA to AA+.
- Increased City's Pension (Letter) Grade from F to A.
- Pension plan is 110.9% funded (as of October 2021) for the first time in the history of the Plan
- Enhanced and expanded Community Events via partnerships and sponsorships rather than tax dollars, while focusing on inclusion opportunities for the entire community.

In concert with our fiscal advances, we commensurately maintained or improved service levels during this same period as evidenced in part by:

- Increased funding in several key service areas including the establishment of a multi-million dollar Parks Improvement Program, doubling the funding to our annual road infrastructure maintenance program, and providing multi-million dollar improvements to our Water/Sewer Utility System.
- Being consistently named one of the top 10 safest cities in Florida by several publications, reaching as high as #3 in 2020 and #4 in 2021
- Being named one of the *100 Best Places to Live* by Money Magazine.
- Being ranked 3rd in Smart Travel's *10 Best Places to Live in Florida*
- Being ranked 14th in the Chamber of Commerce – *Best Cities to Live in Florida – 2019*

Summary information related to the Fiscal Year 2023 Proposed Budget is provided beginning on page iii.

Committed to...

Customer Service ▪ Accountability ▪ Human Capital

OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4100 mills, total revenues and transfers are projected to increase by 32.3% in FY 2023. Inclusive of appropriations from fund balance, a total increase of 22.7% is projected as follows:

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
General	\$18,736,477	\$20,107,054	7.3%
Other Governmental	\$7,445,571	\$18,083,368	142.9%
Enterprise	<u>\$14,576,928</u>	<u>\$15,721,214</u>	7.8%
Sub-Total	\$40,758,976	\$53,911,636	32.3%
Appropriations From Fund Balance	<u>\$13,754,069</u>	<u>\$12,951,012</u>	(5.8%)
Total	<u>\$54,513,045</u>	<u>\$66,862,648</u>	22.7%

OVERALL BUDGET EXPENDITURE

Total expenditures and transfers out are projected to increase by 7.7% in FY 2023. Inclusive of appropriations to fund balance, a total increase of 22.7% is projected as follows:

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
General	\$18,736,477	\$20,053,688	7.0%
Other Governmental	\$15,065,478	\$15,224,745	1.1%
Enterprise	<u>\$20,705,315</u>	<u>\$23,439,633</u>	13.2%
Sub-Total	\$54,507,270	\$58,718,066	7.7%
Appropriations To Fund Balance	<u>\$5,775</u>	<u>\$8,144,582</u>	
Total	<u>\$54,513,045</u>	<u>\$66,862,648</u>	22.7%

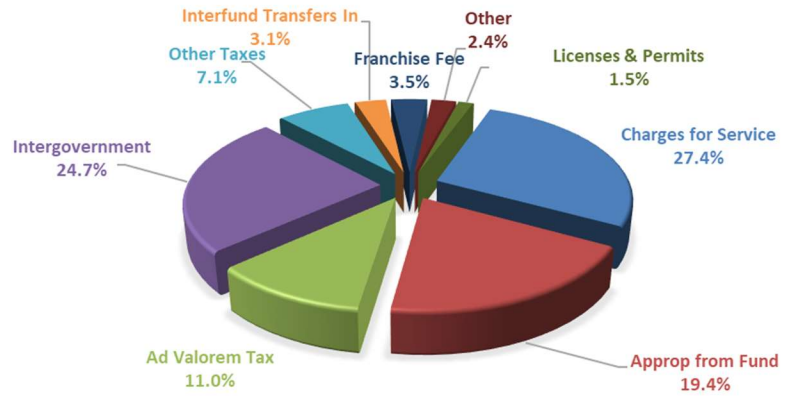
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to marginally increase. Year-end fund balances of the Other Governmental Funds (collectively) will be increased due in large part to anticipated ARPA funding. The Enterprise Funds (collectively) are projected to have substantial decreases mainly due to budgeted capital in excess of \$8M.

	FY 21/22 Revised Ending Fund Bal/Equity	FY 22/23 Proposed Ending Fund Bal/Equity	Change
General	\$9,042,979	\$9,096,345	0.6%
Other Governmental	\$33,060,594	\$35,919,217	8.6%
Enterprise	<u>\$19,806,570</u>	<u>\$12,088,151</u>	(39.0%)
Total	<u>\$61,910,143</u>	<u>\$57,103,713</u>	(7.8%)

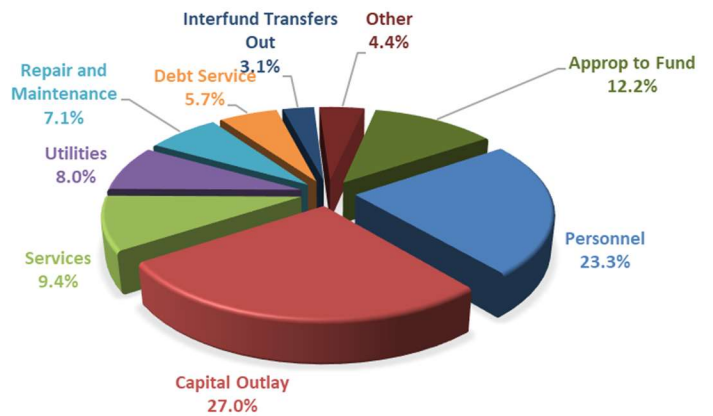
ORGANIZATION-WIDE SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Charges for Service	27.4%
Approp from Fund	19.4%
Ad Valorem Tax	11%
Intergovernment	24.7%
Other Taxes	7.1%
Interfund Transfers In	3.1%
Franchise Fee	3.5%
Other	2.4%
Licenses & Permits	1.5%
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	100.0%



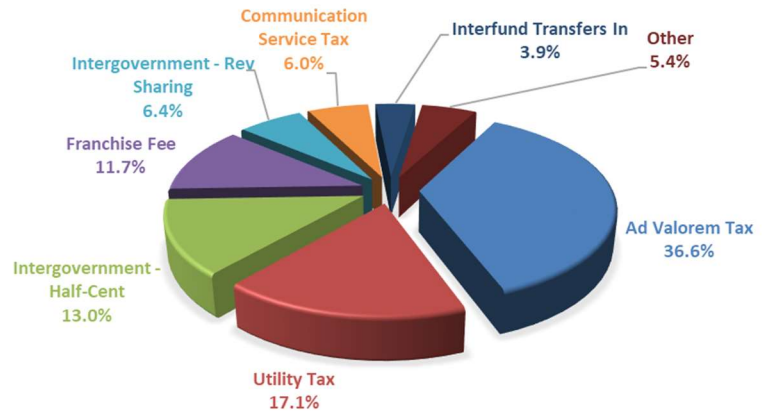
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

<i>Application</i>	<i>% of Total</i>
Personnel	23.3%
Capital Outlay	27.0%
Services	9.4%
Utilities	8.0%
Repair and Maintenance	7.1%
Debt Service	5.7%
Interfund Transfers Out	3.1%
Other	4.4%
Approp to Fund	12.2%
<hr/>	
	100.0%



GENERAL FUND SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Ad Valorem Tax	36.6%
Utility Tax	17.1%
Intergovernment - Half-Cent	13.0%
Franchise Fee	11.7%
Intergovernment – Rev Sharing	6.4%
Communication Service Tax	6.0%
Interfund Transfers In	3.9%
Other	5.4%
	100.0%



Ad Valorem

In order to fund the FY 2023 Proposed Budget a total millage rate of 2.4100 mills is proposed.

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
Operating Millage Rate	2.4100	2.4100	(0.0000)

Incorporating the unchanged FY 2023 County MSTU millage rate (still preliminary), the combined proposed millage rate to City taxpayers of 5.1749 which remains flat from the prior fiscal year as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
Operating Millage Rate	2.4100	2.4100	(0.0000)
County MSTU (prelim)	<u>2.7649</u>	<u>2.7649</u>	<u>0.0000</u>
Total	5.1749	5.1749	(0.0000)

At 2.4100 mills, the FY 2023 operating millage rate is estimated to be 9.22% more than the “rolled-back” rate of 2.2066 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

The preliminary FY 2023 ad valorem tax base compares to the base for FY 2022 as follows:

<u>FY 21/22</u> <u>(DR-420)</u>	<u>FY 22/23</u> <u>(DR-420*)</u>	<u>Change</u>
\$2,867,838,505	\$3,178,736,085	\$310,897,580 / 10.8%

**Includes New Construction totaling \$60,792,819*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2023 net ad valorem revenues are expected to increase \$719,292 or 10.8% as follows:

<u>FY 21/22</u> <u>(Adopted)</u>	<u>FY 22/23</u> <u>(DR-420)</u>	<u>Change</u>
\$6,635,032	\$7,354,324	\$719,292 / 10.8%

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

FY 2023 State Shared revenues are budgeted to increase by \$180,684 or 4.9% as follows:

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$3,713,840	\$3,894,524	\$180,684/ 4.9%

Local Communication Services Tax

Projected FY 2023 General Fund revenues from Local Communication Service Taxes are budgeted to increase by \$105,000 or 9.5% as follows:

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$1,100,000	\$1,205,000	\$105,000 / 9.5%

Electric Utility and Franchise Fee

Effective March 2014, the City executed a 10-year franchise agreement with Duke Energy that maintains a franchise fee of 6% on base revenue. In total, projected FY 2023 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows:

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$4,895,850	\$4,975,500	\$79,650 / 1.6%

Other General Fund Sources

Other General Fund sources that includes interfund transfers are expected to increase \$285,951 or 12% as shown below. This increase is comprised of many accounts all with marginal increases.

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$2,391,755	\$2,677,706	\$285,951 / 12%

WATER & SEWER SOURCES

Sources in the Water and Sewer Operating Fund are projected to increase by \$1,088,786 or 8.8% as follows due primarily to anticipated increases in water, sewer and reclaimed revenues.

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$12,413,928	\$13,502,714	\$1,088,786 / 8.8%

For FY 2023, potable water, sewer and reclaimed water rates will be indexed to the CPI of 8% (estimate) effective October 1, 2022. 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. Additionally, water quality improvements at Water Treatment Plant #1 were completed and the funding for the project was secured via the State Revolving Loan Fund with no additional debt or cost to the residents.

Key assets of the City's wastewater treatment plants are at the end of their almost 50-year useful lives. This budget continues to address many of the initiatives to replace or rehabilitate necessary infrastructure in a cost-effective and sustainable manner. Priority repairs have been completed at some of the wastewater treatment plants and continue while planning and designing is underway for new, higher efficiency, wastewater plants to be built.

The City has completed design for reclaimed expansion along SR 434; this project will involve the installation of a 12" reclaimed water main. At Water Treatment Plant No. 1, the supply header has been upgraded- increasing throughput capacity by 30%. Control and chlorine system automation has been optimized to improve disinfection efficiency, and balancing injection ratios to match demand resulting in a chlorine consumption reduction of 50%.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to marginally increase by \$22,000 or 2.3% as follows:

<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
\$955,000	\$977,000	\$22,000 / 2.3%

Diversification of the property tax base (residential and commercial) remains an important focus for the City. Single-family Residential construction remains strong, with over 500-units currently under construction, including the 114-unit Winter Springs Townhome Subdivision. The demand for retirement housing is also strong, with vertical construction complete on the Savoy Retirement

Residence in the Town Center. Commercial development demand is increasing in terms of new construction of the Winter Springs Marketplace Shopping Center and Chase Bank. The occupancy of previously vacant tenant space is also trending in a positive direction.

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. The internal refinancing of the Oak Forest Debt allowed for early retirement. This instrument was fully retired in FY 2017, which was also the final year for the annual capital assessment.

TLBD Maintenance & Debt Service Funds - Phases I and II

The TLBD Maintenance assessment has been unchanged since FY 2010 when the annual assessment was decreased to \$120/ERU from the legal maximum of \$128/ERU. For FY 2023, no changes are proposed. A \$7 per ERU decrease was programmed into the FY 2015 Budget for the Phase I TLBD Debt Service (from \$43/ERU to \$36/ERU annually) and that proposed assessment remains unchanged. The assessment for this fund may not be sufficient due to significant inflation and increased labor costs and will require reevaluation in 2023.

Tuscawillia III Special Assessment Fund

The Tuscawillia 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 Tuscawillia Units 12/12A wall. There is no proposed increase to the capital assessment of \$85/BU or the maintenance assessment of \$87/BU as they are each at the legal maximum of \$85/BU and \$87/BU, respectively. The assessment for this fund is not sufficient and will require reevaluation in 2023.

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. The proceeds are to be utilized for 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)].

Solid Waste Fund

The City entered into a Solid Waste Franchise Agreement with Waste Pro of Florida, Inc. on March 1, 2006 at a monthly rate for residential customers of \$18.10. This rate will be assessed and will require an increase. 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 1 year extensions available upon mutual consent.

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.

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EXPENDITURE HIGHLIGHTS

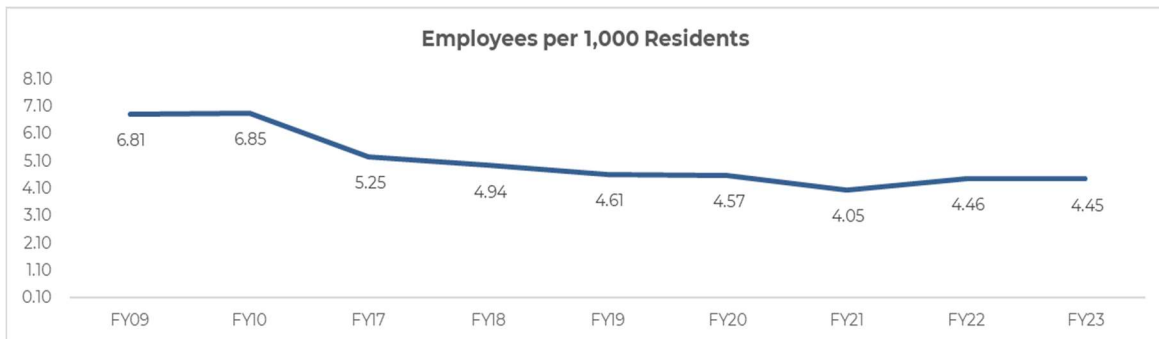
PERSONNEL COSTS

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 2023 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 searching for opportunities to enhance efficiencies or automate processes, we have made market adjustments to salaries and pay ranges, most notably in the police department; increased our headcount to meet with service level demands; and we have increased benefits available to employees. Personnel costs, totaling \$15,555,775 are proposed to increase 8.1% over the prior fiscal year as follows:

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
General	\$11,839,596	\$12,690,624	7.2%
Enterprise	<u>2,546,517</u>	<u>2,865,151</u>	12.5%
Total	\$14,386,113	\$15,555,775	8.1%

Staffing and Wages - Full-time headcount is increased this year to be more in line with previous years and to provide for sufficient staffing to facilitate essential and significant infrastructure enhancements. The total full-time headcount for FY 2023 accompanied by trailing historical data follows:

	FY09	FY10	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Full-Time	234	228	187	181	172	177	158	174	175



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 110.9% as of October 1, 2021. This is primarily due to plan revisions and investment returns which averaged 9.25% in 3-year returns, 9.4% in 5-year returns, and 8.8% in 10-year returns. These returns were achieved without adding any unsystematic risk to the pension portfolio. The portfolio ranked in the top 1% percentile against its peers in the US as of 2021.

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 2023 Operating Costs, totaling \$19,235,637 are proposed to increase 10.0% from the prior fiscal year as follows:

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
General	\$5,132,880	\$5,468,877	6.5%
Other Governmental	\$4,859,712	\$5,140,840	5.8%
Enterprise	<u>\$7,488,936</u>	<u>\$8,625,920</u>	15.2%
Total	\$17,481,528	\$19,235,637	10.0%

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

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
Information & General Gov't	\$1,234,410	\$1,033,330	(16.3%)
Community Development	\$1,214,562	\$1,409,350	16.0%
Parks & Recreation	\$1,068,200	\$1,220,438	14.3%
Police	\$1,166,535	\$1,295,421	11.0%
Finance	\$210,913	\$236,576	12.2%
Public Works	\$163,743	\$190,340	16.2%
Executive	<u>\$74,517</u>	<u>\$83,422</u>	12.0%
Total	\$5,132,880	\$5,468,877	6.5%

The operating cost increase in the Police Department is due to aggressive recruitment, compensation, and retention strategies enacted to keep the City as an employer of choice for police officers in a volatile labor market.

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 2023 Capital Outlay, totaling \$18M is 14.9% more than last year’s budget as follows:

	FY 21/22 Original Budget	FY 22/23 Proposed Budget	Change
General	\$484,000	\$619,186	27.9%
Other Governmental	\$7,725,500	\$8,657,880	12.1%
Enterprise	<u>\$7,506,000</u>	<u>\$8,773,400</u>	16.9%
Total	\$15,715,500	\$18,050,466	14.9%

The substance of the FY 2023 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. 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 2023.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2023 Proposed Budget is scheduled for July 7, 2022. In accordance with TRIM law, a proposed millage rate is required to be adopted by August 4, 2022. Therefore, consideration and adoption of the tentative millage rate is scheduled for the July 11th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2023 Budget is scheduled for September 12, 2022 and the final public hearing is scheduled for September 26, 2022.

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.



Shawn Boyle
City Manager

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Source and Application of Funds

Fiscal Year 2022-2023 Budget

Fund Type	FY 19/20 Actual	FY 20/21 Actual	Adopted FY 21/22 Budget	FY 22/23 Budget
General	\$18,339,313	\$19,955,833	\$18,736,477	\$20,107,054
Other Governmental:				
Special Revenue	\$7,269,887	\$7,929,212	\$5,443,631	\$16,051,923
Special Assessment	\$731,786	\$721,698	\$715,614	\$716,644
Debt Service	\$2,137,682	\$1,231,059	\$1,280,276	\$1,285,001
Capital Project	\$937,232	\$913,253	\$6,050	\$29,800
Enterprise	\$17,337,865	\$17,005,240	\$14,576,928	\$15,721,214
Total Sources (exclusive of approp)	\$46,753,765	\$47,756,295	\$40,758,976	\$53,911,636
Total Appropriations FROM Funds	\$1,483,594	\$2,280,945	\$13,754,069	\$12,951,012
Total Sources	\$48,237,359	\$50,037,240	\$54,513,045	\$66,862,648

Fund Type	FY 19/20 Actual	FY 20/21 Actual	Adopted FY 21/22 Budget	FY 22/23 Budget
General	\$18,102,030	\$19,848,248	\$18,736,477	\$20,053,688
Other Governmental:				
Special Revenue	\$6,251,068	\$8,439,858	\$9,558,341	\$10,275,183
Special Assessment	\$735,918	\$745,797	\$806,136	\$834,061
Debt Service	\$2,135,000	\$1,278,501	\$1,277,501	\$1,277,501
Capital Project	\$1,250,164	\$373,345	\$3,423,500	\$2,838,000
Enterprise	\$9,810,123	\$9,406,234	\$20,705,315	\$23,439,633
Total Applications (exclusive of approp)	\$38,284,303	\$40,091,983	\$54,507,270	\$58,718,066
Total Appropriations TO Funds	\$9,953,056	\$9,945,257	\$5,775	\$8,144,582
Total Applications *	\$48,237,359	\$50,037,240	\$54,513,045	\$66,862,648

* Includes interfund transfers of:	\$4,701,724	\$6,813,856	\$3,059,338	\$2,054,859
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ALL FUNDS - SUMMARY

Source/Application Category

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES					
Revenues					
General	\$17,792,790	\$19,421,977	\$18,027,140	\$18,261,428	\$19,327,196
Other Governmental	\$7,561,386	\$7,365,222	\$6,165,570	\$15,513,245	\$16,808,367
Enterprise	\$16,697,865	\$14,155,240	\$13,506,928	\$13,506,928	\$15,721,214
TOTAL REVENUES	\$42,052,041	\$40,942,439	\$37,699,638	\$47,281,601	\$51,856,777
Transfers					
General	\$546,523	\$533,856	\$709,337	\$709,337	\$779,858
Other Governmental	\$3,515,201	\$3,430,000	\$1,280,001	\$1,280,001	\$1,275,001
Enterprise	\$640,000	\$2,850,000	\$1,070,000	\$1,070,000	\$0
TOTAL TRANSFERS	\$4,701,724	\$6,813,856	\$3,059,338	\$3,059,338	\$2,054,859
Total Sources *	\$46,753,765	\$47,756,295	\$40,758,976	\$50,340,939	\$53,911,636
APPLICATIONS					
Personnel Services					
General	\$10,767,769	\$11,351,316	\$11,839,596	\$11,558,506	\$12,690,624
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,342,689	\$1,561,509	\$2,546,517	\$2,700,475	\$2,865,151
TOTAL PAYROLL	\$13,110,458	\$12,912,825	\$14,386,113	\$14,258,981	\$15,555,775
Operating					
General	\$3,429,977	\$3,555,622	\$5,132,880	\$5,429,557	\$5,468,877
Other Governmental	\$4,512,099	\$4,133,155	\$4,859,712	\$4,961,280	\$5,140,840
Enterprise	\$6,685,673	\$7,100,809	\$7,488,936	\$7,569,726	\$8,625,920
TOTAL OPERATING	\$14,627,749	\$14,789,586	\$17,481,528	\$17,960,563	\$19,235,637
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$2,274,520	\$1,409,933	\$1,410,266	\$1,410,266	\$1,410,225
Enterprise	\$2,174,020	\$1,579,208	\$2,454,525	\$2,454,525	\$2,411,104
TOTAL DEBT SERVICE	\$4,448,540	\$2,989,141	\$3,864,791	\$3,864,791	\$3,821,329
Transfers					
General	\$3,230,000	\$4,280,000	\$1,280,001	\$1,280,001	\$1,275,001
Other Governmental	\$925,201	\$2,000,000	\$1,070,000	\$1,070,000	\$15,800
Enterprise	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
TOTAL TRANSFERS	\$4,701,724	\$6,813,856	\$3,059,338	\$3,059,338	\$2,054,859
Capital					
General	\$674,284	\$661,310	\$484,000	\$702,701	\$619,186
Other Governmental	\$2,660,330	\$3,294,413	\$7,725,500	\$5,767,000	\$8,657,880
Enterprise	\$5,849,861	\$3,020,127	\$7,506,000	\$7,365,752	\$8,773,400
TOTAL CAPITAL	\$9,184,475	\$6,975,850	\$15,715,500	\$13,835,453	\$18,050,466
Total Applications *	\$46,072,946	\$44,481,258	\$54,507,270	\$52,979,126	\$58,718,066

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 19/20 and FY20/21 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 \$7,788,643 and \$4,389,276, respectively.

**Organization-Wide
Source and Application of Funds
by Classification**

<i>Source</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Charges for Service	\$15,567,096	31.1%	\$15,556,589	28.5%	\$18,341,264	27.4%
Intergovernment - Other	\$1,204,180	2.4%	\$618,820	1.1%	\$9,939,020	14.9%
Ad Valorem Tax	\$6,291,085	12.6%	\$6,635,032	12.2%	\$7,354,324	11.0%
Utility Tax	\$3,438,305	6.9%	\$3,277,910	6.0%	\$3,436,760	5.1%
Intergovernment - Half-Cent	\$2,747,752	5.5%	\$2,661,360	4.9%	\$2,614,500	3.9%
Intergovernment - Local Infrastructure	\$2,511,559	5.0%	\$2,200,000	4.0%	\$2,660,169	4.0%
Franchise Fee	\$2,396,706	4.8%	\$2,300,333	4.2%	\$2,354,007	3.5%
Interfund Transfers In	\$6,813,856	13.6%	\$3,059,338	5.6%	\$2,054,859	3.1%
Intergovernment - Rev Sharing	\$1,509,708	3.0%	\$1,052,480	1.9%	\$1,280,024	1.9%
Communication Service Tax	\$1,254,681	2.5%	\$1,100,000	2.0%	\$1,205,000	1.8%
Licenses & Permits	\$1,330,555	2.7%	\$987,980	1.8%	\$981,665	1.5%
Miscellaneous	\$888,746	1.8%	\$393,510	0.7%	\$768,920	1.1%
Special Assessments	\$674,038	1.3%	\$715,124	1.3%	\$715,124	1.1%
Fines & Forfeitures	\$420,570	0.8%	\$98,000	0.2%	\$103,500	0.2%
Other Taxes	\$126,652	0.3%	\$102,500	0.2%	\$102,500	0.2%
Impact Fees	\$580,806	1.2%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$2,280,945	4.6%	\$13,754,069	25.2%	\$12,951,012	19.4%
Total Sources	\$50,037,240	100.0%	\$54,513,045	100.0%	\$66,862,648	100.0%
<i>Application</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Capital Outlay	\$3,955,724	7.9%	\$15,715,500	28.8%	\$18,050,466	27.0%
Personnel	\$12,912,825	25.8%	\$14,386,113	26.4%	\$15,555,775	23.3%
Services	\$5,572,331	11.1%	\$5,643,389	10.4%	\$6,254,917	9.4%
Utilities	\$4,806,967	9.6%	\$4,838,875	8.9%	\$5,338,826	8.0%
Repair and Maintenance	\$2,508,095	5.0%	\$4,197,336	7.7%	\$4,716,750	7.1%
Debt Service	\$1,619,992	3.2%	\$3,864,791	7.1%	\$3,821,329	5.7%
Other Operating	\$1,085,595	2.2%	\$1,741,080	3.2%	\$1,665,951	2.5%
Interfund Transfers Out	\$6,813,856	13.6%	\$3,059,338	5.6%	\$2,054,859	3.1%
Supplies	\$479,818	1.0%	\$700,206	1.3%	\$778,176	1.2%
Fuel	\$276,530	0.6%	\$301,774	0.6%	\$422,149	0.6%
Grants & Aids	\$60,250	0.1%	\$58,868	0.1%	\$58,868	0.1%
Approp to Fund	\$9,945,257	19.9%	\$5,775	0.0%	\$8,144,582	12.2%
Total Applications	\$50,037,240	100.0%	\$54,513,045	100.0%	\$66,862,648	100.0%

**Organization-Wide
Source and Application of Funds
by Function**

<i>Source</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Non-Department	\$19,616,803	39.2%	\$17,591,765	32.3%	\$28,326,000	42.4%
Water & Sewer	\$13,618,712	27.2%	\$12,363,928	22.7%	\$13,422,714	20.1%
Public Works	\$7,378,230	14.7%	\$5,505,137	10.1%	\$6,749,688	10.1%
General Government	\$1,632,669	3.3%	\$1,281,026	2.3%	\$1,294,001	1.9%
Stormwater	\$1,135,598	2.3%	\$1,196,000	2.2%	\$1,196,000	1.8%
Protective Inspections	\$1,296,614	2.6%	\$943,000	1.7%	\$943,000	1.4%
Community Development	\$1,624,125	3.2%	\$763,494	1.4%	\$755,009	1.1%
Finance	\$719,543	1.4%	\$709,337	1.3%	\$764,058	1.1%
Parks & Recreation	\$348,701	0.7%	\$236,304	0.4%	\$270,750	0.4%
Police	\$301,269	0.6%	\$118,085	0.2%	\$116,916	0.2%
Executive & Legislative	\$50	0.0%	\$48,500	0.1%	\$48,500	0.1%
Fire	\$20,614	0.0%	\$2,400	0.0%	\$25,000	0.0%
Information Services	\$63,367	0.1%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$2,280,945	4.6%	\$13,754,069	25.2%	\$12,951,012	19.4%
Total Sources	\$50,037,240	100.0%	\$54,513,045	100.0%	\$66,862,648	100.0%
<i>Application</i>	<i>Actuals FY 21</i>		<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Water & Sewer	\$7,249,967	14.5%	\$17,217,439	31.6%	\$20,968,300	31.4%
Public Works	\$10,128,180	20.2%	\$12,192,961	22.4%	\$11,104,450	16.6%
Police	\$6,888,927	13.8%	\$7,249,725	13.3%	\$7,734,449	11.6%
Community Development	\$2,700,322	5.4%	\$4,412,552	8.1%	\$4,696,712	7.0%
Parks & Recreation	\$2,690,597	5.4%	\$2,589,039	4.7%	\$2,942,517	4.4%
General Government	\$3,799,519	7.6%	\$2,553,118	4.7%	\$2,514,541	3.8%
Information & General Services	\$2,467,596	4.9%	\$2,670,372	4.9%	\$2,716,734	4.1%
Protective Inspections	\$1,272,906	2.5%	\$2,079,026	3.8%	\$2,295,617	3.4%
Finance	\$1,149,503	2.3%	\$1,357,689	2.5%	\$1,513,153	2.3%
Stormwater	\$883,361	1.8%	\$1,408,850	2.6%	\$1,541,516	2.3%
Executive & Legislative	\$582,411	1.2%	\$612,491	1.1%	\$690,077	1.0%
Fire	\$278,694	0.6%	\$164,008	0.3%	\$0	0.0%
Non-Department	\$0	0.0%	\$0	0.0%	\$0	0.0%
Approp to Fund	\$9,945,257	19.9%	\$5,775	0.0%	\$8,144,582	12.2%
Total Applications	\$50,037,240	100.0%	\$54,513,045	100.0%	\$66,862,648	100.0%

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
GENERAL FUND			
Sources	\$18,736,477	\$18,970,765	\$20,107,054
Applications	\$18,736,477	\$18,970,765	\$20,053,688
Appropriation To (From) Fund Balance	\$0	\$0	\$53,366
FUND BALANCE - October 1	\$8,824,620	\$9,042,979	\$9,042,979
Appropriation TO (FROM) Fund Balance	\$0	\$0	\$53,366
FUND BALANCE - September 30	\$8,824,620	\$9,042,979	\$9,096,345
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	\$7,445,571	\$16,793,246	\$18,083,368
Applications	\$15,065,478	\$13,208,546	\$15,224,745
Appropriation To (From) Fund Balance	(\$7,619,907)	\$3,584,700	\$2,858,623
FUND BALANCE - October 1	\$23,989,307	\$29,475,894	\$33,060,594
Appropriation TO (FROM) Fund Balance	(\$7,619,907)	\$3,584,700	\$2,858,623
FUND BALANCE - September 30	\$16,369,400	\$33,060,594	\$35,919,217
SOLID WASTE FUND			
Sources	\$2,683,736	\$2,683,736	\$3,265,339
Applications	\$3,112,500	\$3,112,500	\$3,259,646
Appropriation To (From) Fund Balance	(\$428,764)	(\$428,764)	\$5,693
FUND BALANCE - October 1	\$1,614,841	\$2,336,084	\$1,907,320
Appropriation TO (FROM) Fund Balance	(\$428,764)	(\$428,764)	\$5,693
FUND BALANCE - September 30	\$1,186,077	\$1,907,320	\$1,913,013
INFRASTRUCTURE SURTAX FUND			
Sources	\$2,218,000	\$2,218,000	\$2,760,169
Applications	\$3,792,000	\$3,792,000	\$2,763,380
Appropriation To (From) Fund Balance	(\$1,574,000)	(\$1,574,000)	(\$3,211)
FUND BALANCE - October 1	\$6,587,444	\$7,971,524	\$6,397,524
Appropriation TO (FROM) Fund Balance	(\$1,574,000)	(\$1,574,000)	(\$3,211)
FUND BALANCE - September 30	\$5,013,444	\$6,397,524	\$6,394,313
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$2,543,835	\$11,891,510	\$12,057,860
Applications	\$8,160,978	\$6,304,046	\$9,201,719
Appropriation To (From) Fund Balance	(\$5,617,143)	\$5,587,464	\$2,856,141
FUND BALANCE - October 1	\$15,787,022	\$19,168,286	\$24,755,750
Appropriation TO (FROM) Fund Balance	(\$5,617,143)	\$5,587,464	\$2,856,141
FUND BALANCE - September 30	\$10,169,879	\$24,755,750	\$27,611,891

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
ALL ENTERPRISE FUNDS			
Sources	\$14,576,928	\$14,576,928	\$15,721,214
Applications (includes capital, principal reduction, if applicable)	\$20,705,315	\$20,799,815	\$23,439,633
Appropriation TO (FROM) Fund Equity	(\$6,128,387)	(\$6,222,887)	(\$7,718,419)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY ¹ - October 1	\$21,391,312	\$26,029,457	\$19,806,570
Appropriation TO (FROM) Fund Equity	(\$6,128,387)	(\$6,222,887)	(\$7,718,419)
FUND EQUITY¹ - September 30	\$15,262,925	\$19,806,570	\$12,088,151
WATER & SEWER (Utility & Service Availability)			
Sources	\$12,425,928	\$12,425,928	\$13,536,214
Applications (includes capital, principal reduction, if applicable)	\$17,217,439	\$17,299,439	\$19,602,500
Appropriation TO (FROM) Fund Equity	(\$4,791,511)	(\$4,873,511)	(\$6,066,286)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY ¹ - October 1	\$13,258,095	\$17,813,891	\$12,940,380
Appropriation TO (FROM) Fund Equity	(\$4,791,511)	(\$4,873,511)	(\$6,066,286)
FUND EQUITY¹ - September 30	\$8,466,584	\$12,940,380	\$6,874,094
DEVELOPMENT SERVICES			
Sources	\$955,000	\$955,000	\$977,000
Applications (includes capital, principal reduction, if applicable)	\$2,079,026	\$2,091,526	\$2,295,617
Appropriation TO (FROM) Fund Equity	(\$1,124,026)	(\$1,136,526)	(\$1,318,617)
	Net Assets less Net Capital		
FUND EQUITY ¹ - October 1	\$5,663,561	\$6,105,027	\$4,968,501
Appropriation TO (FROM) Fund Equity	(\$1,124,026)	(\$1,136,526)	(\$1,318,617)
FUND EQUITY¹ - September 30	\$4,539,535	\$4,968,501	\$3,649,884
STORMWATER			
Sources	\$1,196,000	\$1,196,000	\$1,208,000
Applications (includes capital, principal reduction)	\$1,408,850	\$1,408,850	\$1,541,516
Appropriation TO (FROM) Fund Equity	(\$212,850)	(\$212,850)	(\$333,516)
	Net Assets less Net Capital		
FUND EQUITY ¹ - October 1	\$2,469,656	\$2,110,539	\$1,897,689
Appropriation TO (FROM) Fund Equity	(\$212,850)	(\$212,850)	(\$333,516)
FUND EQUITY¹ - September 30	\$2,256,806	\$1,897,689	\$1,564,173

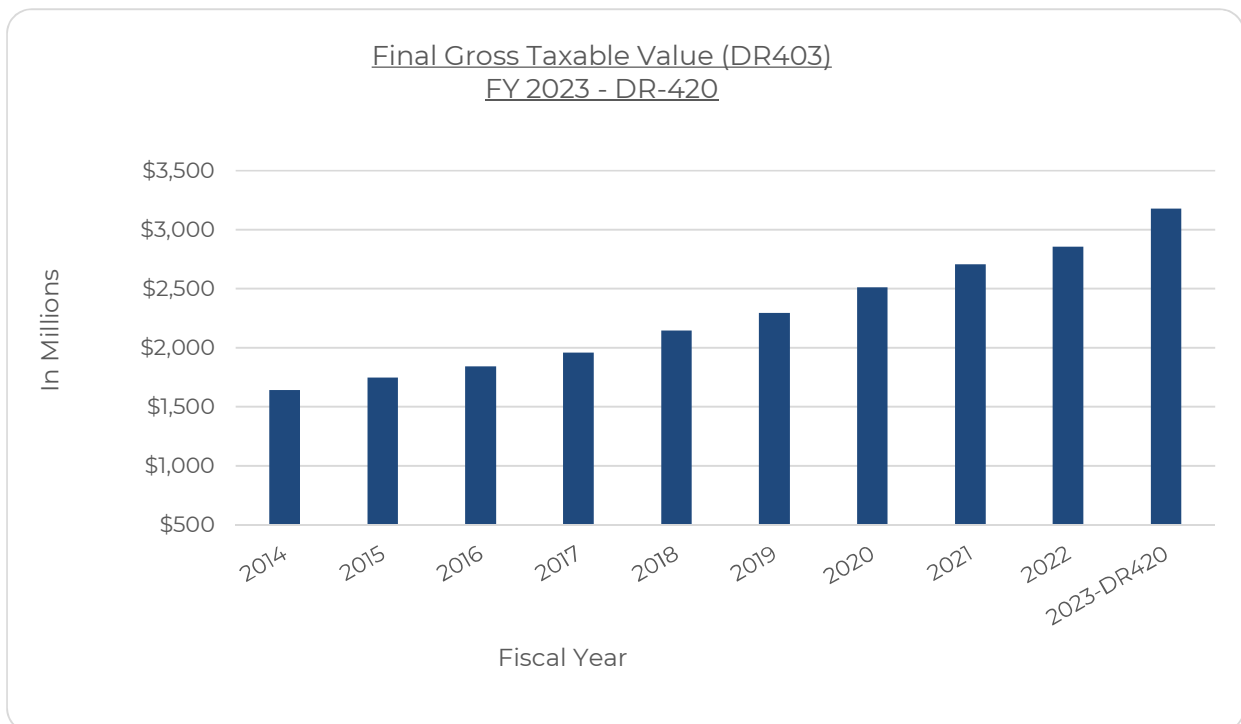
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to ACFR fund equity balances.

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 37% 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 2023 is not the final valuation but rather the valuation as submitted by the Property Appraiser (Early Estimate/DR420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-403	Percentage Incr (Decr)
2014	2013	\$1,639,667,121	4.3%
2015	2014	\$1,748,258,752	6.6%
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%
DR-420			
2023	2022	\$3,178,736,085	11.3%



REVENUES

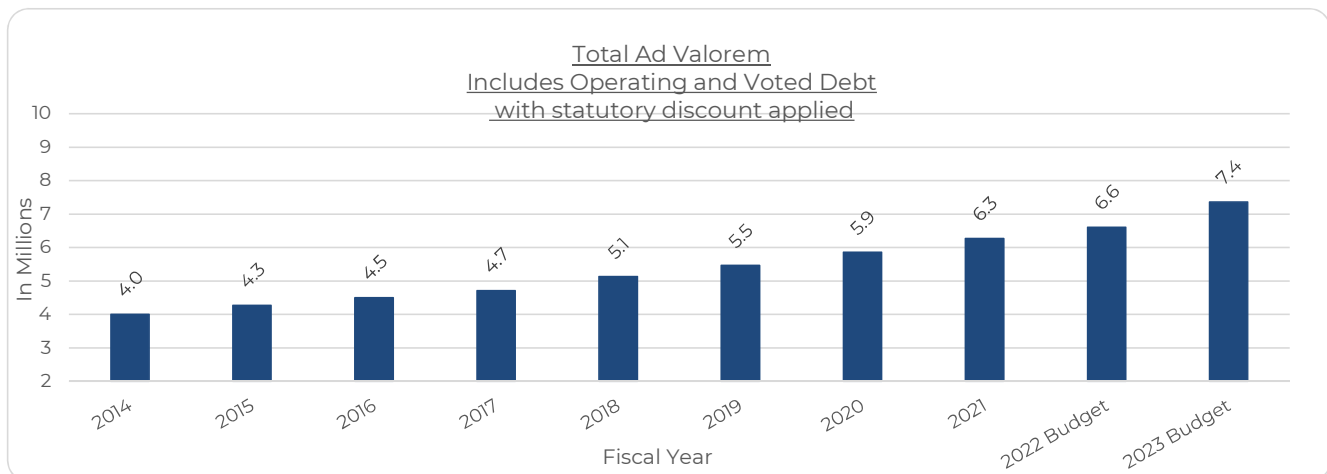
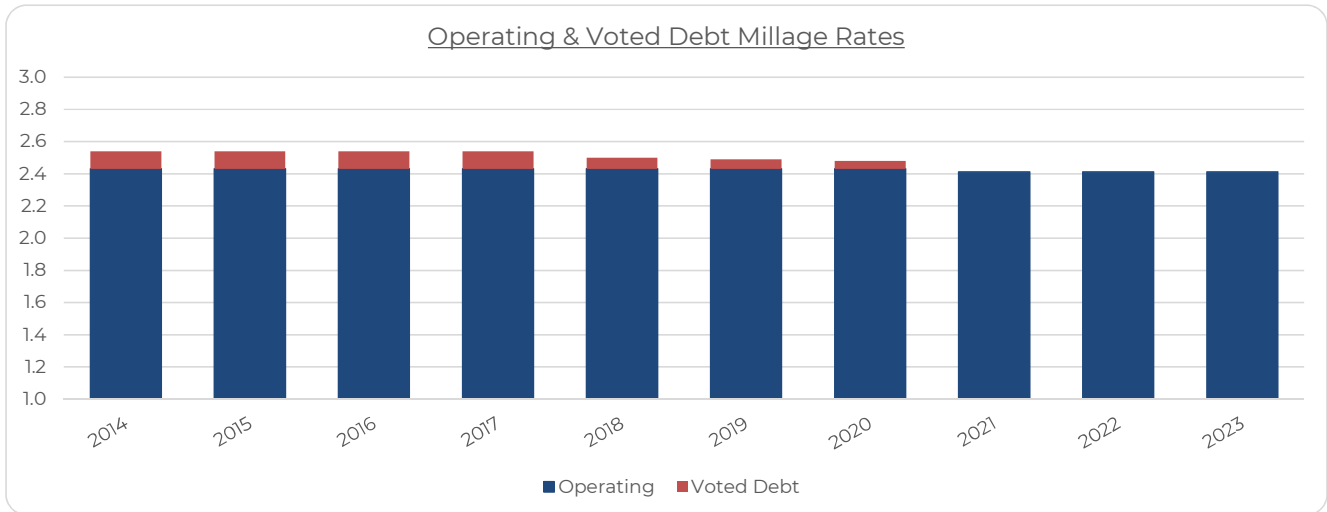
Ad Valorem Taxes (cont'd)

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
2014	2013	2.4300	0.1100	2.5400
2015	2014	2.4300	0.1100	2.5400
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

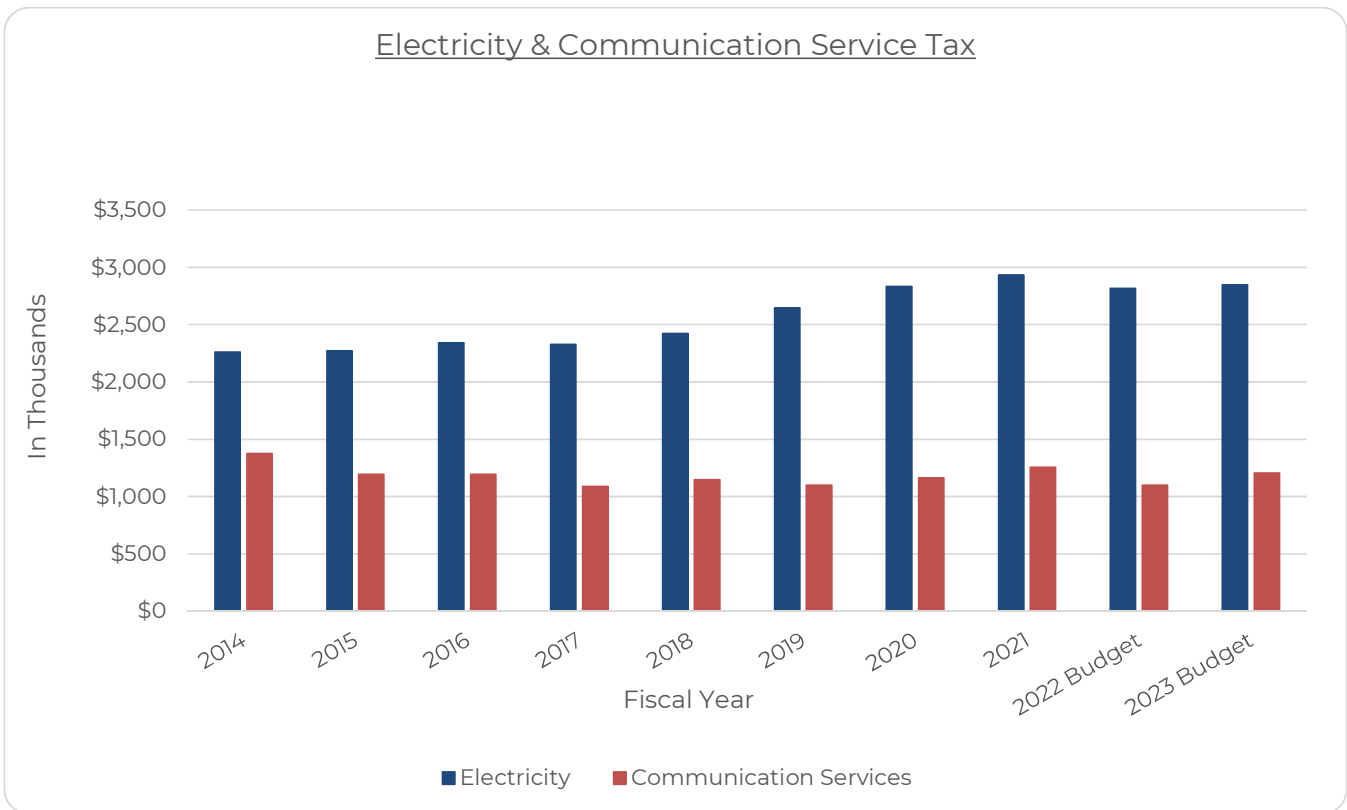


REVENUES

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 14% and 6% of the budgeted revenues, respectively.

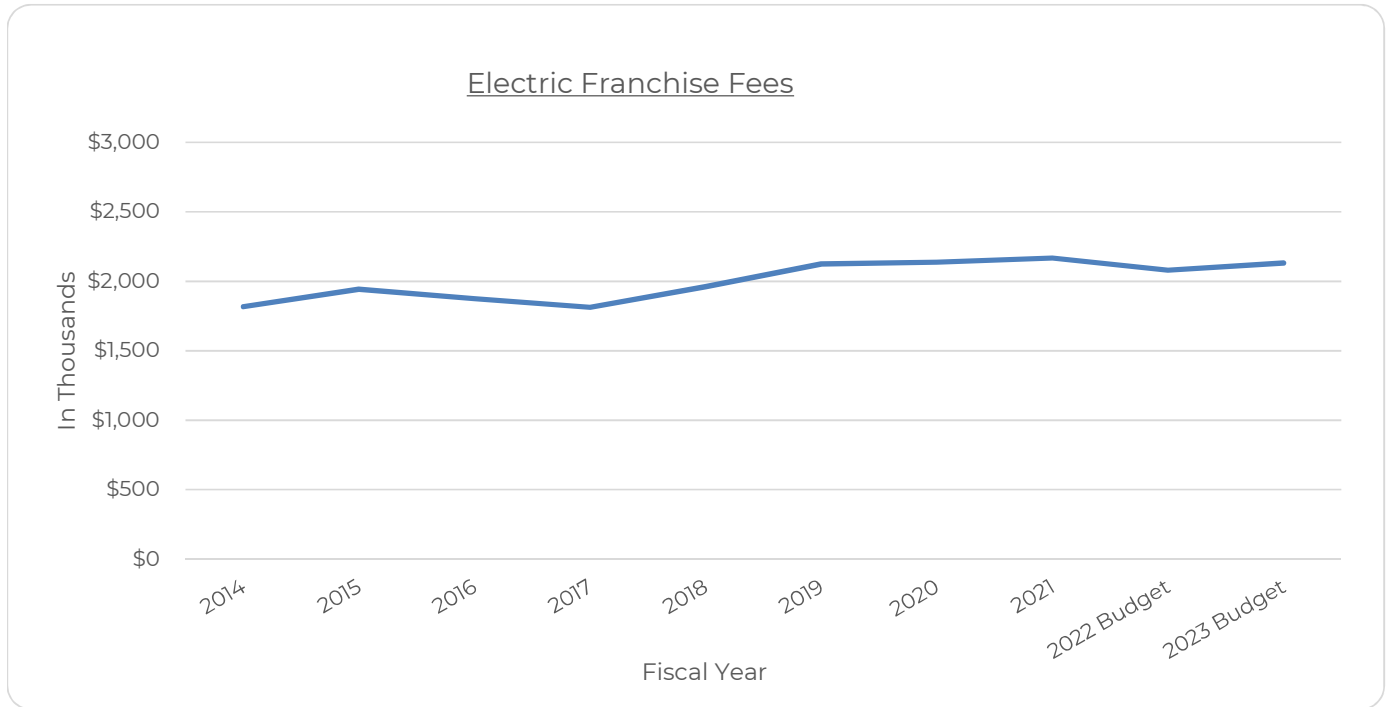


REVENUES

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)	\$1,275,001	From the General Fund for debt service requirements related to the Series 1999 US Bank note
General Fund (#001)	\$764,058	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department

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

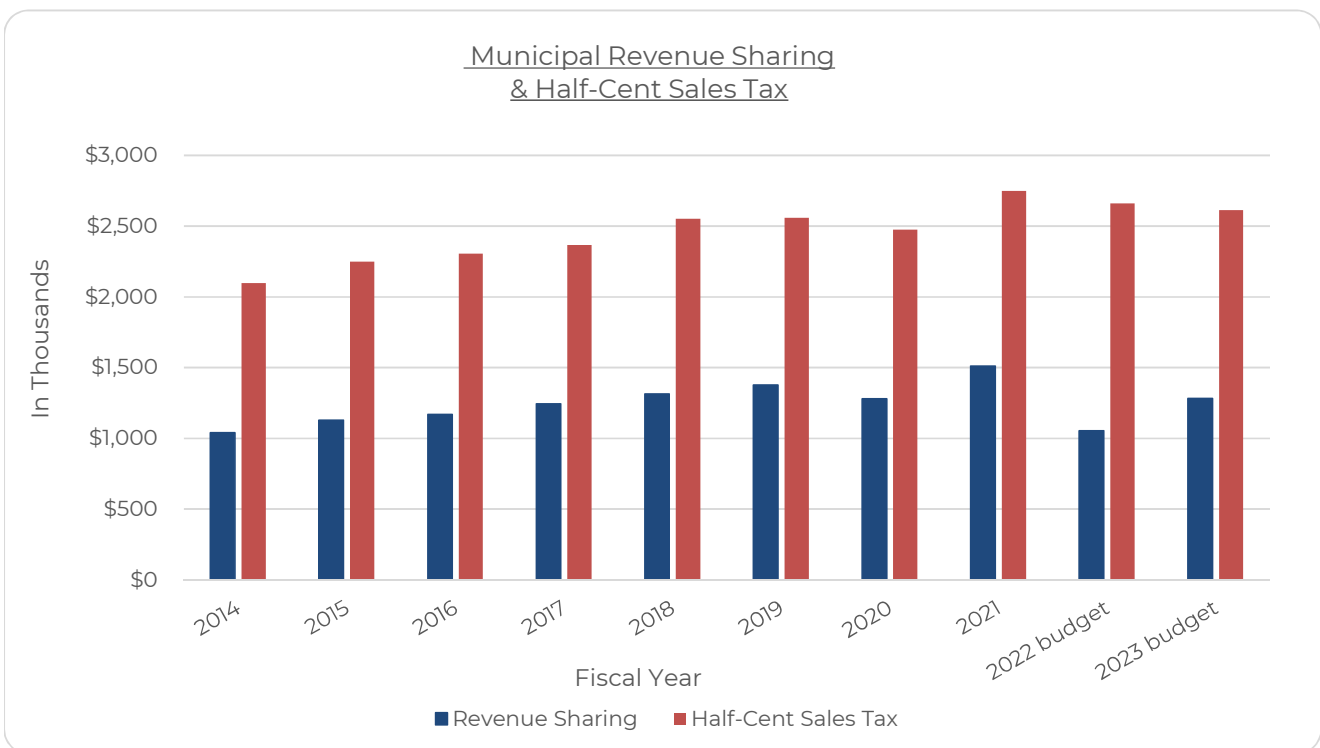
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 6.4% 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 13% 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 14,200 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. Rate increases (with CPI adj) were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates two years of rate history for 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		
	2021	2022	2023*	2021	2022	2023*	2021	2022	2023*	2021	2022	2023*
Base facility charge	\$6.18	\$6.68	\$7.22	\$4.68	\$5.06	\$5.47	N/A	N/A	N/A	\$12.14	\$13.12	\$14.17
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.52	\$1.65	\$1.79	\$0.89	\$0.96	\$1.03	\$2.09	\$2.21	\$2.39	\$5.00	\$5.40	\$5.84
5,000 - 10,000	\$1.52	\$1.65	\$1.79	\$1.12	\$1.21	\$1.31	\$2.77	\$2.92	\$3.16	\$5.00	\$5.40	\$5.84
10,001 to 15,000	\$2.21	\$2.39	\$2.59	\$1.55	\$1.68	\$1.82	\$3.40	\$3.58	\$3.86	N/A	N/A	N/A
15,001 - 20,000	\$2.92	\$3.16	\$3.42	\$1.74	\$1.88	\$2.04	\$4.48	\$4.72	\$5.09	N/A	N/A	N/A
20,001 - 25,000	\$3.58	\$3.86	\$4.16	\$2.55	\$2.75	\$2.97	\$6.20	\$6.54	\$7.07	N/A	N/A	N/A
25,001 - 30,000	\$4.72	\$5.09	\$5.49	\$2.55	\$2.75	\$2.97	\$6.20	\$6.54	\$7.07	N/A	N/A	N/A
30,001 and over	\$6.54	\$7.07	\$7.64	\$2.55	\$2.75	\$2.97	\$6.20	\$6.54	\$7.07	N/A	N/A	N/A

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

* 2023 rates reflect an estimated 8% CPI increase

Stormwater - \$5.50/month per Equivalent Residential Unit (ERU)

Solid Waste (garbage and recycling) - \$18.10/month (anticipated rate revision in Jan 2023 - \$22.90)

Additional cart rate - \$10.55/month

ORGANIZATION WIDE - PERSONNEL SUMMARY
 Budgeted Positions by Fund/Department

GENERAL FUND

Department	2020-2021			2021-2022			2022-2023		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	5	0.00	5.00	4	0.00	4.00	5	0.00	5.00
Finance	13	5.80	18.80	15	4.35	19.35	16	2.90	18.90
Information & General Services	11	0.00	11.00	13	0.00	13.00	13	0.00	13.00
Public Works	12	0.00	12.00	13	0.00	13.00	17	0.00	17.00
Community Development	6	0.00	6.00	10	0.00	10.00	11	0.00	11.00
Police - Sworn	55	0.00	55.00	55	0.00	55.00	55	0.00	55.00
Police - Other	15	1.68	16.68	17	1.68	18.68	9	0.00	9.00
Parks & Recreation	11	10.52	21.52	13	10.03	23.03	14	10.33	24.33
TOTAL	128	18.00	146.00	140	16.06	156.06	140	13.23	153.23

ENTERPRISE FUNDS

Fund	2020-2021			2021-2022			2022-2023		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	20	0.00	20.00	22	0.00	22.00	21	0.73	21.73
Stormwater	6	0.00	6.00	6	0.00	6.00	7	0.00	7.00
Development Services	4	4.73	8.73	6	0.00	6.00	7	0.00	7.00
TOTAL	30	4.73	34.73	34	0.00	34.00	35	0.73	35.73

ORGANIZATION-WIDE

	2020-2021			2021-2022			2022-2023		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	158	22.73	180.73	174	16.06	190.06	175	13.96	188.96

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

		2020-2021		2021-2022		2022-2023	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
1200	City Manager	2		2		2	
1210	City Clerk	3		2		3	
Departmental Total		5	0.00	4	0.00	5	0.00
Finance							
1300	General	9		9		10	
1360	Utility Billing	4	5.80	6	4.35	6	2.90
Departmental Total		13	5.80	15	4.35	16	2.90
Information & General Services							
1600	General	5		5		5	
1315	Human Resources	2		2		2	
1935	Facilities Maintenance	2		4		4	
7415	Marketing & Events	2		2		2	
Departmental Total		11	0.00	13	0.00	13	0.00
Public Works							
4100	Administration	1		2		2	
4110	Roads and ROW Maint	9		8		12	
1940	Fleet Maintenance	2		3		3	
Departmental Total		12	0.00	13	0.00	17	0.00
Community Development							
1500	Administration	1		1		1	
1510	Planning	2		2		3	
1520	Urban Beautification	3		7		7	
Departmental Total		6	0.00	10	0.00	11	0.00
Police							
2100	Office of the Chief - Sworn	55		55		55	
2100	Other Civilian	6		8		9	
2140	Support Services - Dispatch	9	1.68	9	1.68		0.00
Departmental Total		70	1.68	72	1.68	64	0.00
Parks & Recreation							
7200	Administration	2		2		2	
7230	Parks & Grounds	7	8.33	9	7.84	10	8.14
7250	Seniors	2	2.19	2	2.19	2	2.19
Departmental Total		11	10.52	13	10.03	14	10.33
General Fund Total		128	18.00	140	16.06	140	13.23
WATER & SEWER							
3600	Operating	20	0.00	22	0.00	21	0.73
STORMWATER							
3800	Operating	5		5		4	
3810	Engineering	1		1		3	
Stormwater Total		6	0.00	6	0.00	7	0.00
DEVELOPMENT SERVICES							
2400	Plans and Inspections	4	4.73	6	0.00	7	0.00
ORGANIZATION-WIDE TOTALS		158	22.73	174	16.06	175	13.96
		180.73		190.06		188.96	

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

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

Year Ending 9/30	Principal	Interest	Total
2023	\$1,400,811	\$2,416,218	\$3,817,028
2024	\$1,356,495	\$2,458,122	\$3,814,617
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
	<u>\$14,076,129</u>	<u>\$18,828,767</u>	<u>\$32,904,897</u>

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 Tuscawillia III Assessment District ³ INTERNAL Loan \$63,720	
Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
9/30						
2023	\$350,893	\$924,107	\$102,332	\$28,680	\$3,107	\$1,103
2024	\$331,130	\$943,870	\$105,408	\$25,304	\$3,194	\$1,016
2025	\$312,413	\$962,587	\$113,321	\$21,750	\$3,284	\$926
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
	<u>\$2,315,528</u>	<u>\$7,884,473</u>	<u>\$933,631</u>	<u>\$126,698</u>	<u>\$39,393</u>	<u>\$6,922</u>

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 Tuscawillia 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 (Tuscawillia III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscawillia 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		Fund #410 State Revolving Loan ² Series 2017 \$5,982,108		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2023	\$522,637	\$1,384,069	\$137,000	\$47,678	\$287,949	\$31,683	\$947,586	\$1,463,431	\$2,411,016
2024	\$490,931	\$1,414,050	\$139,000	\$45,296	\$290,026	\$29,602	\$919,957	\$1,488,949	\$2,408,905
2025	\$460,950	\$1,442,363	\$141,000	\$42,871	\$292,118	\$27,507	\$894,068	\$1,512,741	\$2,406,808
2026	\$432,638	\$1,469,081	\$144,000	\$40,403	\$294,225	\$25,396	\$870,863	\$1,534,880	\$2,405,742
2027	\$405,919	\$1,492,313	\$147,000	\$37,883	\$296,347	\$23,270	\$849,266	\$1,553,466	\$2,402,732
2028	\$382,687	\$1,514,212	\$149,000	\$35,329	\$298,484	\$21,128	\$830,171	\$1,570,669	\$2,400,841
2029	\$360,787	\$1,534,856	\$152,000	\$32,723	\$300,637	\$18,972	\$813,424	\$1,586,551	\$2,399,975
2030	\$340,144		\$154,000	\$30,083	\$302,806	\$16,799	\$796,950	\$46,882	\$843,832
2031			\$1,563,000	\$3,208	\$304,990	\$14,611	\$1,867,990	\$17,819	\$1,885,809
2032			\$106,000	\$1,385	\$307,190	\$12,407	\$413,190	\$13,792	\$426,982
2033			\$54,000		\$309,406	\$10,188	\$363,406	\$10,188	\$373,593
2034					\$311,637	\$7,952	\$311,637	\$7,952	\$319,589
2035					\$313,885	\$5,700	\$313,885	\$5,700	\$319,585
2036					\$316,149	\$3,432	\$316,149	\$3,432	\$319,581
2037					\$318,430	\$1,147	\$318,430	\$1,147	\$319,577
	<u>\$3,396,693</u>	<u>\$10,250,944</u>	<u>\$2,886,000</u>	<u>\$316,858</u>	<u>\$4,544,277</u>	<u>\$249,794</u>	<u>\$10,826,970</u>	<u>\$10,817,597</u>	<u>\$21,644,567</u>

- 1 In fiscal year 2021, current refunding opportunities arose to refinance Water & Sewer State Revolving Loan Series 2013 and Water & Sewer Refunding Revenue Note Series 2018 (Synovus Bank) with an interest rate of 1.72% maturing October 2032.
- 2 State Revolving Loan granted by the State of Florida has a 20-year amortization and a 0.72% fixed rate of interest over the entire life of the loan. This financing will be used for water quality improvements.
- 3 A look at the total debt service requirements for this utility reflects a relatively level annual requirement. The debt service requirements are based on the accrual method which means the interest expense is matched to the period in which it is incurred not necessarily when paid. This fund has projected fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases, necessary to meet debt coverage requirements, were instituted by the Commission as follows: October 2009-7%, October 2010-7%, October 2011-7%, thereafter, a CPI rate escalator.

TOTAL CAPITAL OUTLAY

GENERAL FUND

Information Services - General

Server Infrastructure Replacements - Physical Servers	\$20,000
Learning Management and Training Soft Skill	\$30,000
Customer Service Cisco Webex Call Center - Replacing Current Cisco System	\$40,000
Acronis - Cloud Off-Site Server Backups	\$8,000
Computer Replacement - City Hall	\$30,000
Computer Replacement - Police	\$30,000
	<hr/>
	\$158,000

City Hall

Transit Van	\$25,000
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	\$25,000

Public Works - Administration

Small Dump Truck - F450	\$80,000
	<hr/>
	\$80,000

Police Department

2022 Ford F-150 Crew Cab 2WD Replacement for V22	\$32,962
Light Kit (2)	\$2,200
2022 Ford Ranger Super Cab (2)	\$51,450
Graphic Design	\$3,400
Light Kit (2)	\$3,000
Refabric Cubicle Partitions CIB/Enf. (1997)	\$13,700
2022 Ford Transit T-150 Cargo Van- Crime Scene Vehicle	\$27,049
Administration Light Package Storage/Work Place	\$5,425
	<hr/>
	\$139,186

Parks & Recreation

AC Unit Replacement	\$30,000
F150 Reg Cab for Park Rangers (2)	\$50,000
Graphic Design	\$3,000
Laser Level for Baseball Fields	\$25,000
Civic Center Roof	\$75,000
F250	\$34,000
	<hr/>
	\$217,000

Total General Fund - Capital Outlay

\$619,186

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

TOTAL CAPITAL OUTLAY

OTHER GOVERNMENTAL FUNDS

<u>Transportation Improvement Fund #120</u>	
CIP - Winding Hollow Turn Lane	\$632,500
	\$632,500
<u>Road Improvement Fund #121 (3rd gen)</u>	
CIP - Bridge Location TBD - Based on Priority Testing	\$1,104,000
Road Resurfacing	\$1,150,000
CIP - Resurfacing (2nd Gen)	\$62,500
CIP - Bridge Engineering and Design	\$150,000
Asphalt Hot Box	\$20,000
Police Marked Units (5)	\$251,880
	\$2,738,380
<u>Arbor- Fund #140</u>	
Watering Truck	\$45,000
	\$45,000
<u>Transportation Impact Fee Fund #150</u>	
Integra 360 Light	\$379,000
Michael Blake Light	\$575,000
	\$954,000
<u>Parks Impact Fee Fund #153</u>	
CIP - Torcaso Pavilion 2	\$100,000
	\$100,000
<u>ARPA #180</u>	
Design Cost for East and West Waste Water Treatment Plants	\$1,350,000
	\$1,350,000
<u>1999 Construction Fund #301</u>	
CIP - CWP / Lake Jessup Pickleball Courts and Parking Lot Phase 1	\$785,900
	\$785,900
<u>Revolving Rehab #302</u>	
CIP - CWP / Lake Jessup Pickleball Parking Lot Phase 2, Restrooms, and Stormwater	\$1,172,600
	\$1,172,600
<u>Perk Up Parks Capital Project Fund #303</u>	
City Wide Event Signage	\$150,000
CWP Marquee	\$100,000
CWP Passive Area Shed	\$44,500
Parks Facility Maint. Building	\$250,000
Ranchland Restroom	\$50,000
Sam Smith Parking Lot	\$20,000
Torcaso Pavilion 2	\$100,000
Torcaso Pier - Bridge to Connect Pavilions	\$50,000
City Recognition - Walk at CWP	\$100,000
	\$864,500
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
City Hall Improvements	\$15,000
	\$15,000
Total Other Governmental Funds - Capital Outlay	\$8,657,880

TOTAL CAPITAL OUTLAY

ENTERPRISE FUNDS

Water & Sewer - Operating #410

Construction in Progress

CIP - Emergency Plant Upgrades (Other Continued)	\$348,000
CIP - WTP 3 Standby Power Connections	\$450,000
CIP - WWTP Replacement Engineering & Design	\$1,350,000
CIP - Lake Jessup Reclaimed Water Augmentation Plant Feasibility	\$70,000
CIP - Lift Station Rehabilitation	\$82,000
CIP - WTP1 PH2 Improvements Eng & Design	\$150,000
CIP - WTP1 Ion Exchange Caustic Squeeze	\$20,000
CIP - WTP-2&3 Well Evals and Improvements	\$150,000
CIP - WTP2 Ground Storage Tank Rehab and Optimization	\$50,000
CIP - Eastern Wastewater/Gravity System Capacity Study	\$100,000
CIP - West Plant HSPS Controls	\$80,000
CIP - Winter Springs Village Reclaimed Water Connection	\$150,000

Other Capital

Neptune Software Upgrade for Meter Services	\$18,000
Water Line Replacement	\$128,000
Sewer Line Replacement	\$500,000
Sewer Pipe Lining	\$250,000
Reclaimed Water Main Replacement	\$75,000
Reclaim Meters - Rapid Infiltration Basins (RIBs)	\$60,000
Master WTP Meters - 3	\$75,000
Lift Station Redundancy	\$321,000
Hydrant Replacement	\$30,000
Lift Station Radio Upgrades	\$50,000
CIP - Lift Station #7 West Engineering	\$250,000
CIP - Lift Station #1 East Engineering	\$250,000
Pump Replacement - Waste Water	\$50,000
Pump Replacement - Water	\$30,000
Security Doors at PW Admin.	\$8,000
Security Cameras Water Plants	\$100,000
	\$5,195,000

Stormwater - Operating #411

CIP - Shore & Alton Culvert Upsizing - Engineering	\$87,400
CIP - Shore & Alton Bank Stabilization - Engineering	\$57,500
CIP - Pipe Relining	\$57,500
CIP - Curb Inlet Rehabilitation	\$40,000
	\$242,400

Water & Sewer Service Availability #412

FY23 -CIP - 434 Reclaimed Expansion (Formerly Known as - Tusawilla Crossing)	\$2,800,000
	\$2,800,000

Development Services - Plans & Inspections #420

CIP - Lobby Kiosks	\$200,000
Security Camera/Video	\$100,000
Furniture Building Department	\$8,000
F150 Inspectors	\$28,000
CIP - Counter Enhancement/Training Room	\$200,000
	\$536,000

Total Enterprise Funds - Capital Outlay

\$8,773,400

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$18,050,466

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FINANCIAL
&
ORGANIZATIONAL STRUCTURE

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MAYOR

Kevin McCann

COMMISSIONERS

Seat One – *Matt Benton*

Seat Two – *Kevin Cannon*
(Deputy Mayor)

Seat Three – *Ted Johnson*

Seat Four – *TiAnna Hale*

Seat Five – *Rob Elliott*

CITY MANAGER

Shawn Boyle

CITY ATTORNEY

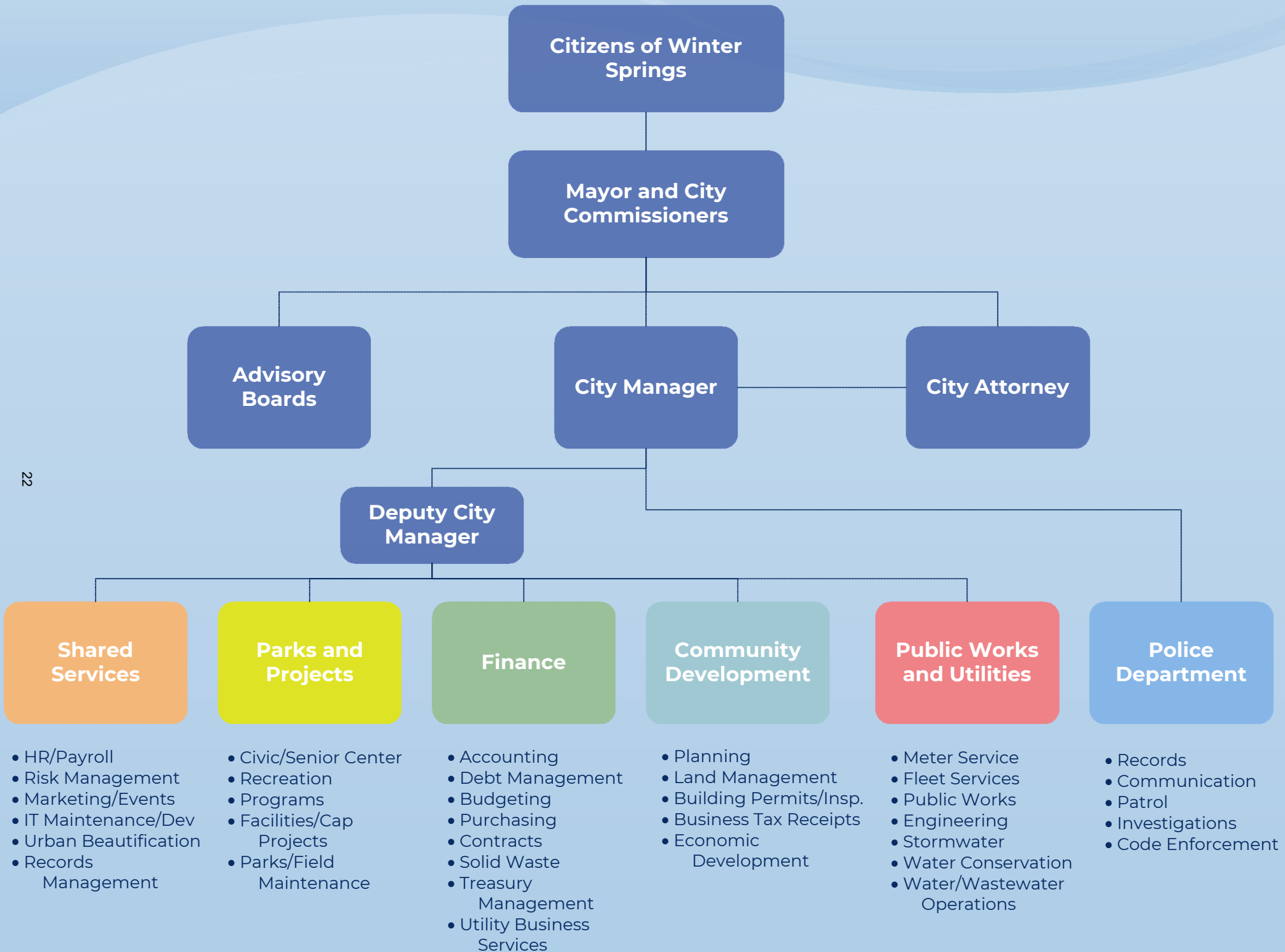
Anthony A. Garganese

CITY CLERK

Christian Gowan

DEPARTMENT DIRECTORS

Deputy City Manager	<i>Casey Howard</i>
Community Development	<i>Travis Kendall</i>
Finance Director	<i>Scott Borrer</i>
Parks & Recreation Director	<i>Leonard Hartman</i>
Police Chief	<i>Matthew Tracht</i>
Public Works/Utilities Director	<i>Jason Norberg</i>



- HR/Payroll
- Risk Management
- Marketing/Events
- IT Maintenance/Dev
- Urban Beautification
- Records Management

- Civic/Senior Center
- Recreation
- Programs
- Facilities/Cap Projects
- Parks/Field Maintenance

- Accounting
- Debt Management
- Budgeting
- Purchasing
- Contracts
- Solid Waste
- Treasury Management
- Utility Business Services

- Planning
- Land Management
- Building Permits/Insp.
- Business Tax Receipts
- Economic Development

- Meter Service
- Fleet Services
- Public Works
- Engineering
- Stormwater
- Water Conservation
- Water/Wastewater Operations

- Records
- Communication
- Patrol
- Investigations
- Code Enforcement

Financial Structure

Introduction

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

Fund Categories

All of the funds of the City of Winter Springs can be divided into three categories governmental funds, proprietary funds, and fiduciary funds. The City has four types of governmental funds: General, Special Revenue, Debt Service, and Capital Project. The City of Winter Springs maintains one type of proprietary fund called enterprise funds. Such funds have been established for the *Water and Sewer Utility*, *Development Services*, and the *Storm Water Utility Fund*. The *Pension Trust Fund* is the only fiduciary fund and is not reflected in this budget because the resources of such funds are held for the benefit of parties outside the government. It is the only fund that is included in the Comprehensive Annual 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 the 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, 2021 Comprehensive Annual 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.

(#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 plantings in the city.

(#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.

(#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.

*(#150) 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 Tusawilla 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) Tusawilla 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 Tusawilla Units 12/12A wall (Hawk's Reserve).

*(#180) Sewer Plant Replacement – ARPA SRFL
non-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.

*(#240) Central Winds General Obligation 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 2002 limited general obligation bond which was refinanced in May 2012 with a private placement note payable. During FY2017, the note was internally financed at 0%. A voted debt levy was authorized by referendum to finance the annual debt service. This debt was extinguished in FY2020.

(#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

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, 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 28	Commission establishes FY 2023 Budget Calendar
by July 1	Transmission of Proposed 2023 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification
July 7	Budget Workshop
July 11	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 12	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

Final/Adopted:

September 22	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 26	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 29	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 26	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 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 credit-worthiness.
- 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		\$20,107,054
Total Expenditures	\$20,053,688	
LESS :		
Capital Expenditures	(\$619,186)	
Discretionary - UCF Incubator	(\$50,000)	
	<hr/>	
<u>Recurring</u> Personnel and Operating Expenditures	\$19,384,502	(\$19,384,502)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u>\$722,552</u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$0
LESS:		
Capital Expenditures		(\$619,186)
Discretionary - UCF Incubator		(\$50,000)
		<hr/>
Effect on Fund Balance - CAPITAL COVERAGE		<u>(\$669,186)</u>

TOTAL EFFECT ON FUND BALANCE **\$53,366**

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$9,042,979
Appropriation TO (FROM) Fund Balance	<u>\$53,366</u>
<u>Projected</u> Ending Fund Balance	<u>\$9,096,345</u>

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	\$4,846,126
Economic Development/Capital	\$4,250,220
Projected Total Ending Fund Balance	<u>\$9,096,345</u>

GENERAL FUND

Sources and Applications by Classification

<i>Source</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Ad Valorem Tax	\$6,291,085	31.5%	\$6,635,032	35.4%	\$7,354,324	36.6%
Utility Tax	\$3,438,305	17.2%	\$3,277,910	17.5%	\$3,436,760	17.1%
Intergovernment - Half-Cent	\$2,747,752	13.8%	\$2,661,360	14.2%	\$2,614,500	13.0%
Franchise Fee	\$2,396,706	12.0%	\$2,300,333	12.3%	\$2,354,007	11.7%
Intergovernment - Rev Sharing	\$1,509,708	7.6%	\$1,052,480	5.6%	\$1,280,024	6.4%
Communication Service Tax	\$1,254,681	6.3%	\$1,100,000	5.9%	\$1,205,000	6.0%
Interfund Transfers In	\$533,856	2.7%	\$709,337	3.8%	\$779,858	3.9%
Charges for Service	\$387,697	1.9%	\$480,145	2.6%	\$558,689	2.8%
Miscellaneous	\$552,634	2.8%	\$270,800	1.4%	\$276,527	1.4%
Other Taxes	\$125,892	0.6%	\$102,000	0.5%	\$102,000	0.5%
Fines & Forfeitures	\$109,414	0.5%	\$95,000	0.5%	\$100,500	0.5%
Intergovernment - Other	\$586,918	2.9%	\$27,600	0.1%	\$26,700	0.1%
Licenses & Permits	\$21,185	0.1%	\$24,480	0.1%	\$18,165	0.1%
Approp from Fund	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Sources	\$19,955,833	100.0%	\$18,736,477	100.0%	\$20,107,054	100.0%
<i>Application</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Personnel	\$11,351,316	56.9%	\$11,839,596	63.2%	\$12,690,624	63.1%
Other Operating	\$1,017,766	5.1%	\$1,673,340	8.9%	\$1,512,877	7.5%
Repair and Maintenance	\$1,040,642	5.2%	\$1,322,986	7.1%	\$1,558,068	7.7%
Interfund Transfers Out	\$4,280,000	21.4%	\$1,280,001	6.8%	\$1,275,001	6.3%
Utilities	\$764,670	3.8%	\$827,281	4.4%	\$846,243	4.2%
Services	\$177,666	0.9%	\$562,731	3.0%	\$704,095	3.5%
Capital Outlay	\$661,310	3.3%	\$484,000	2.6%	\$619,186	3.1%
Supplies	\$305,676	1.5%	\$506,474	2.7%	\$530,251	2.6%
Fuel	\$193,062	1.0%	\$183,868	1.0%	\$261,143	1.3%
Grants & Aids	\$56,140	0.3%	\$56,200	0.3%	\$56,200	0.3%
Approp to Fund	\$107,585	0.5%	\$0	0.0%	\$53,366	0.3%
Total Applications	\$19,955,833	100.0%	\$18,736,477	100.0%	\$20,107,054	100.0%

GENERAL FUND

Sources and Applications by Function

<i>Source</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Non-Department	\$18,662,487	93.5%	\$17,517,765	93.5%	\$18,756,500	93.3%
Finance	\$719,543	3.6%	\$709,337	3.8%	\$764,058	3.8%
Parks & Recreation	\$208,948	1.0%	\$235,554	1.3%	\$266,750	1.3%
Police	\$142,346	0.7%	\$114,440	0.6%	\$107,701	0.5%
Public Works	\$66,000	0.3%	\$66,001	0.4%	\$135,380	0.7%
Executive & Legislative	\$50	0.0%	\$48,500	0.3%	\$48,500	0.2%
Community Development	\$93,092	0.5%	\$44,880	0.2%	\$28,165	0.1%
Information & General Services	\$63,367	0.3%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Sources	\$19,955,833	100.0%	\$18,736,477	100.0%	\$20,107,054	100.0%

<i>Application</i>	<i>Actuals FY 21</i>	<i>% of Total</i>	<i>Original Budget FY 22</i>	<i>% of Total</i>	<i>Budget FY 23</i>	<i>% of Total</i>
Police	\$6,817,962	34.2%	\$7,233,800	38.6%	\$7,703,799	38.3%
Information & General Services	\$2,467,596	12.4%	\$2,670,372	14.3%	\$2,716,734	13.5%
Parks & Recreation	\$2,502,784	12.5%	\$2,389,039	12.8%	\$2,842,517	14.1%
Community Development	\$1,831,573	9.2%	\$1,935,279	10.3%	\$2,132,447	10.6%
Finance	\$1,149,503	5.8%	\$1,357,689	7.2%	\$1,513,153	7.5%
Public Works	\$1,758,960	8.8%	\$1,113,182	5.9%	\$1,232,921	6.1%
General Government	\$2,458,765	12.3%	\$1,260,617	6.7%	\$1,222,040	6.1%
Executive & Legislative	\$582,411	2.9%	\$612,491	3.3%	\$690,077	3.4%
Fire	\$278,694	1.4%	\$164,008	0.9%	\$0	0.0%
Approp to Fund	\$107,585	0.5%	\$0	0.0%	\$53,366	0.3%
Total Applications	\$19,955,833	100.0%	\$18,736,477	100.0%	\$20,107,054	100.0%

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
00 Non-Department						
311000	Ad Valorem	\$5,869,644	\$6,291,085	\$6,635,032	\$6,635,032	\$7,354,324
	Total Ad Valorem Tax	\$5,869,644	\$6,291,085	\$6,635,032	\$6,635,032	\$7,354,324
314100	Electricity Tax	\$2,834,079	\$2,932,695	\$2,815,850	\$2,815,850	\$2,845,000
314300	Water Utility Tax	\$443,597	\$429,171	\$390,660	\$390,660	\$509,010
314400	Gas Tax	\$47,189	\$48,788	\$47,940	\$47,940	\$58,500
314800	Propane	\$23,293	\$27,651	\$23,460	\$23,460	\$24,250
	Total Utility Tax	\$3,348,158	\$3,438,305	\$3,277,910	\$3,277,910	\$3,436,760
315000	Communication Services	\$1,162,625	\$1,254,681	\$1,100,000	\$1,100,000	\$1,205,000
	Total Communication Service Tax	\$1,162,625	\$1,254,681	\$1,100,000	\$1,100,000	\$1,205,000
323100	Electricity	\$2,137,683	\$2,167,002	\$2,080,000	\$2,080,000	\$2,130,500
323700	Solid Waste / Commercial	\$133,018	\$132,807	\$124,800	\$124,800	\$126,804
323710	Solid Waste / Residential	\$50,851	\$51,868	\$52,693	\$52,693	\$51,703
323400	Gas	\$41,833	\$45,029	\$42,840	\$42,840	\$45,000
	Total Franchise Fee	\$2,363,385	\$2,396,706	\$2,300,333	\$2,300,333	\$2,354,007
331390	Federal Grant - Other Phys. Environ.	\$2,631	\$497,598	\$0	\$0	\$0
335120	Revenue Sharing	\$1,279,152	\$1,509,708	\$1,052,480	\$1,198,735	\$1,280,024
335140	Mobile Home License Tax	\$9,884	\$9,039	\$8,160	\$8,160	\$7,500
335150	Alcoholic Beverage License	\$11,570	\$13,196	\$12,240	\$12,240	\$12,000
335180	Gov't Half Cent Sales Tax	\$2,475,130	\$2,747,752	\$2,661,360	\$2,661,360	\$2,614,500
	Total Intergovernment	\$3,778,367	\$4,777,293	\$3,734,240	\$3,880,495	\$3,914,024
339000	Pymts fr Other Local in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$94,437	\$96,327	\$97,450	\$97,450	\$98,058
343945	NSF	\$0	\$20	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$276,060	\$26,821	\$80,000	\$80,000	\$76,250
362000	Misc Rents	\$461	\$300	\$0	\$0	\$0
362100	Cell Tower City Hall	\$80,444	\$83,184	\$82,000	\$82,000	\$86,840
362101	Cell Tower Shore Drive	\$87,043	\$90,763	\$83,500	\$83,500	\$89,960
364100	Auction Proceeds	\$5,212	\$6,881	\$5,000	\$5,000	\$0
366000	Misc Private Donations	\$0	\$6,000	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$20,553	\$34,504	\$0	\$0	\$0
369900	Misc Revenue	\$8,009	\$137,225	\$0	\$0	\$0
369910	Motor Fuel Tax Rebate	\$18,981	\$17,317	\$15,300	\$15,300	\$18,477
	Total Other	\$596,200	\$504,342	\$368,250	\$368,250	\$374,585
316000	Local Business	(\$515)	\$75	\$102,000	\$102,000	\$102,000
	Other Taxes	(\$515)	\$75	\$102,000	\$102,000	\$102,000
381180	From Sewer Plant Replcmnt ARPA SRFL	\$0	\$0	\$0	\$0	\$15,800
	Total Interfund Transfers In	\$0	\$0	\$0	\$0	\$15,800
	Total Non-Departmental Sources	\$17,117,864	\$18,662,487	\$17,517,765	\$17,664,020	\$18,756,500

GENERAL FUND - SOURCES

Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$1,150	\$50	\$48,500	\$48,500	\$48,500
	Total Ad Valorem Tax	\$1,150	\$50	\$48,500	\$48,500	\$48,500
13 Finance						
316000	Local Business	\$112,965	\$125,817	\$0	\$0	\$0
341302	Admin Svc Fees - Business License	\$2,347	\$1,015	\$0	\$0	\$0
369900	Misc Income - Record Searches, etc	\$53,019	\$58,855	\$0	\$0	\$0
381410	From Water Sewer Utility	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
	Total Utility Tax	\$714,854	\$719,543	\$709,337	\$709,337	\$764,058
15 Community Development						
322010	Zoning	\$15,240	\$9,760	\$13,260	\$13,260	\$9,025
322020	Site Plan	\$7,295	\$7,330	\$7,140	\$7,140	\$7,140
322910	Arbor Permits	\$9,585	\$4,095	\$4,080	\$4,080	\$2,000
337300	Grant - Physical Environment	\$0	\$48,974	\$0	\$0	\$0
341301	Admin Svc Fees - County Impact	\$50,500	\$14,158	\$20,400	\$20,400	\$10,000
366000	Misc Private Donations	\$1,000	\$500	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$1,959	\$8,275	\$0	\$0	\$0
	Total Community Development	\$85,579	\$93,092	\$44,880	\$44,880	\$28,165
16 Information & General Services						
347400	Community Events	\$0	\$50	\$0	\$0	\$0
366000	Misc Private Donations	\$0	\$63,317	\$0	\$88,033	\$0
	Total Information Services	\$0	\$63,367	\$0	\$88,033	\$0
21 Police						
331200	Federal Grant - Public Safety	\$24,615	\$18,111	\$7,200	\$7,200	\$7,200
341300	Admin Svc Fees	\$438	\$408	\$0	\$0	\$0
342102	Law Enforcement - Code	\$12,124	\$721	\$12,240	\$12,240	\$1
351500	Traffic	\$64,422	\$109,414	\$95,000	\$95,000	\$100,500
369900	Misc Revenue	\$12,129	\$13,692	\$0	\$0	\$0
	Total Police	\$113,728	\$142,346	\$114,440	\$114,440	\$107,701
41 Public Works						
344910	ROW Maintenance	\$66,000	\$66,000	\$66,000	\$66,000	\$99,000
344930	Street Lighting	\$33,302	\$0	\$1	\$1	\$36,380
	Total Public Works	\$99,302	\$66,000	\$66,001	\$66,001	\$135,380
72 Parks & Recreation						
341300	Admin Svc Fees	\$15	\$465	\$0	\$0	\$0
347201	Civic Center	\$5,895	\$345	\$10,000	\$10,000	\$10,000
347202	Pavillion	\$19,946	\$51,461	\$40,000	\$40,000	\$40,000
347203	Fields	\$40,006	\$22,392	\$20,400	\$20,400	\$20,400
347204	Senior Ctr - Pool	\$16,434	\$6,122	\$5,100	\$5,100	\$10,000
347205	Senior Ctr - Annual	\$7,294	\$6,400	\$2,550	\$2,550	\$20,000
347206	Splashpad	\$0	\$2,819	\$200	\$200	\$200
347208	Summer Camp	\$0	\$37,019	\$76,500	\$76,500	\$83,000
347209	Programs	\$6,117	\$8,181	\$3,060	\$3,060	\$6,500
347210	League	\$12,150	\$1,800	\$2,700	\$2,700	\$3,000
347211	Partnership League	\$63,052	\$71,944	\$75,044	\$75,044	\$73,650
347400	Community Events	\$8,125	\$0	\$0	\$0	\$0
366000	Misc Private Donations	\$21,979	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$5,823	\$0	\$0	\$0	\$0
	Total Parks & Recreation	\$206,836	\$208,948	\$235,554	\$235,554	\$266,750
	Total Dep'tal Sources	\$1,221,449	\$1,293,346	\$1,218,712	\$1,306,745	\$1,350,554
TOTAL GENERAL FUND SOURCES		\$18,339,313	\$19,955,833	\$18,736,477	\$18,970,765	\$20,107,054

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

DIV #	DEPARTMENT / DIVISION	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Executive						
1100	Executive - Commission	\$108,236	\$114,693	\$120,139	\$120,139	\$123,073
1200	Executive - City Manager	\$380,731	\$319,759	\$321,198	\$321,198	\$337,143
1210	Executive - City Clerk	\$222,299	\$147,959	\$171,154	\$171,154	\$229,861
		\$711,266	\$582,411	\$612,491	\$612,491	\$690,077
General Government						
1400	General Gov't - Legal Services	\$261,709	\$273,861	\$265,420	\$265,420	\$314,020
1900	General Gov't - General	\$1,841,071	\$2,184,904	\$995,197	\$1,119,532	\$908,020
		\$2,102,780	\$2,458,765	\$1,260,617	\$1,384,952	\$1,222,040
Finance						
1300	Finance - General	\$519,289	\$611,715	\$648,352	\$661,507	\$749,095
1360	Finance - Utility Billing & Cust Svc	\$546,524	\$537,788	\$709,337	\$697,337	\$764,058
1310	Finance - Human Resources	\$214,347	\$0	\$0	\$0	\$0
1920	Finance - Risk Management	\$646,285	\$0	\$0	\$0	\$0
		\$1,926,445	\$1,149,503	\$1,357,689	\$1,358,844	\$1,513,153
Information & General Services						
1600	Information & General Services - General	\$694,031	\$893,513	\$1,129,364	\$1,035,066	\$1,106,123
1910	Information & General Services - City Hall	\$28,114	\$29,987	\$27,363	\$27,363	\$18,483
1315	Information & General Services - Human Resources	\$0	\$286,214	\$247,031	\$244,529	\$280,039
1925	Information & General Services - Risk Management	\$0	\$669,881	\$666,008	\$666,008	\$664,594
1935	Information & General Services - Facilities Maintenance	\$0	\$365,074	\$387,463	\$387,463	\$441,301
7415	Information & General Services - Marketing & Events	\$0	\$222,927	\$213,143	\$301,176	\$206,194
		\$722,145	\$2,467,596	\$2,670,372	\$2,661,605	\$2,716,734
Public Works						
4100	Public Works - Administration	\$236,431	\$103,079	\$179,523	\$234,523	\$135,929
4110	Public Works - Roads and ROW Maint.	\$522,319	\$1,435,554	\$663,953	\$720,953	\$816,904
1930	Public Works - Facilities Maintenance	\$224,194	(\$129)	\$0	\$0	\$0
1940	Public Works - Fleet Maintenance	\$185,017	\$220,456	\$269,706	\$269,706	\$280,088
		\$1,167,961	\$1,758,960	\$1,113,182	\$1,225,182	\$1,232,921
Community Development						
1500	Community Development - Administration	\$117,047	\$152,377	\$154,824	\$154,824	\$172,853
1510	Community Development - Long Range Planning	\$69,443	\$58,217	\$73,418	\$73,418	\$173,411
1520	Community Development - Urban Beautification	\$1,366,178	\$1,141,554	\$1,191,944	\$1,191,944	\$1,252,128
1530	Community Development - Streetlighting	\$483,906	\$479,425	\$515,093	\$515,093	\$534,055
		\$2,036,574	\$1,831,573	\$1,935,279	\$1,935,279	\$2,132,447

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

NUMBER	DEPARTMENT / DIVISION	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Police						
2100	Police - Office of the Chief	\$5,587,273	\$6,053,513	\$6,386,250	\$6,295,250	\$6,792,952
2110	Police - Criminal Investigations	\$26,618	\$56,815	\$85,765	\$32,765	\$76,959
2120	Police - Community Services	\$12,706	\$21,318	\$12,665	\$12,665	\$15,270
2130	Police - Operations	\$93,474	\$113,735	\$215,080	\$257,335	\$185,529
2135	Police - Special Operations	\$4,567	\$10	\$0	\$0	\$0
2140	Police - Support Services	\$531,573	\$568,110	\$523,310	\$519,310	\$530,622
2150	Police - Code Enforcement	\$9,498	\$4,461	\$10,730	\$10,730	\$102,467
		\$6,265,709	\$6,817,962	\$7,233,800	\$7,128,055	\$7,703,799
Fire						
2200	Fire - Operations	\$295,812	\$278,694	\$164,008	\$164,008	\$0
		\$295,812	\$278,694	\$164,008	\$164,008	\$0
P & R - Operations						
7200	P & R - Administration	\$214,160	\$247,724	\$376,746	\$376,746	\$180,888
7210	P & R - Athletics	\$2,879	\$2,811	\$0	\$0	\$0
7220	P & R - Athletics - Partnerships	\$6,086	\$11,857	\$4,200	\$4,200	\$3,804
7230	P & R - Parks & Grounds	\$2,134,823	\$1,907,085	\$1,575,848	\$1,646,406	\$2,086,387
7240	P & R - Programs	\$173,957	\$34,320	\$109,726	\$109,726	\$189,928
7250	P & R - Seniors	\$305,505	\$298,987	\$322,519	\$363,271	\$381,510
7400	P & R - Community Events	\$35,928	\$0	\$0	\$0	\$0
		\$2,873,338	\$2,502,784	\$2,389,039	\$2,500,349	\$2,842,517
TOTAL GENERAL FUND APPLICATIONS		\$18,102,030	\$19,848,248	\$18,736,477	\$18,970,765	\$20,053,688
FUND BALANCE - October 1						
		\$8,698,111	\$8,935,394	\$8,824,620	\$9,042,979	\$9,042,979
Appropriation TO (FROM) Fund Balance						
		\$237,283	\$107,585	\$0	\$0	\$53,366
FUND BALANCE - September 30						
		\$8,935,394	\$9,042,979	\$8,824,620	\$9,042,979	\$9,096,345

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$674,421	\$525,912	\$537,974	\$537,974	\$606,655
Operating Expenses	\$36,845	\$56,499	\$74,517	\$74,517	\$83,422
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$711,266	\$582,411	\$612,491	\$612,491	\$690,077

City Manager - 1200

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

City Clerk - 1210

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

TOTAL FULL-TIME PERSONNEL	5	5	4	5
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Commission - Non-employee - 1100

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

TOTAL NON-EMPLOYEE	6	6	6	6
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GENERAL FUND - EXECUTIVE & LEGISLATIVE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$397,987	\$313,375	\$317,286	\$317,286	\$358,003
510110	Base Wage - Mayor/Commission	\$75,330	\$75,110	\$74,400	\$74,400	\$74,400
510140	Overtime	\$2,739	\$5,043	\$4,554	\$4,554	\$2,700
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$34,655	\$27,992	\$28,467	\$28,467	\$30,404
520220	Pension DB	\$94,483	\$55,278	\$59,145	\$59,145	\$61,514
520225	Pension DC	\$7,694	\$2,374	\$7,926	\$7,926	\$11,545
520230	Health Insurance	\$61,034	\$46,383	\$45,462	\$45,462	\$67,227
520240	Workers' Comp	\$499	\$382	\$734	\$734	\$862
	Total Payroll	\$674,421	\$525,912	\$537,974	\$537,974	\$606,655
530310	Professional	\$1,000	\$4,814	\$11,100	\$11,100	\$11,100
530314	Consulting	\$0	\$0	\$0	\$525	\$0
530315	Pre/Post Employment	\$0	\$62	\$0	\$0	\$63
530341	Other Svcs - Contract / Admin	\$925	\$487	\$3,200	\$3,200	\$3,042
530411	Communication - Phone	\$5,240	\$5,470	\$7,800	\$7,800	\$7,800
550510	Office	\$473	\$836	\$940	\$940	\$825
550520	Operating	\$1,638	\$2,363	\$1,810	\$1,810	\$1,710
550525	Operating - Small Tools	\$1,084	\$350	\$100	\$100	\$100
555400	Travel & Per Diem	\$3,139	\$3,551	\$13,038	\$8,613	\$12,138
555420	Postage / Freight	\$343	\$539	\$628	\$628	\$594
555470	Printing / Binding	\$71	\$1,063	\$1,250	\$1,250	\$1,550
555480	Promotional / Advertising	\$3,458	\$9,854	\$8,520	\$14,620	\$17,350
555540	Dues/Reg/Pub	\$12,057	\$19,767	\$15,631	\$15,631	\$15,900
555550	Training	\$1,277	\$1,203	\$2,800	\$2,100	\$3,550
555551	Educational Incentive	\$0	\$0	\$1,500	\$0	\$1,500
580820	Grants/Aids - Econ Dev	\$6,140	\$6,140	\$6,200	\$6,200	\$6,200
	Total Operating	\$36,845	\$56,499	\$74,517	\$74,517	\$83,422
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXECUTIVE/LEGISLATIVE	\$711,266	\$582,411	\$612,491	\$612,491	\$690,077

Executive & Legislative 12

Commission 1100

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>Original FY 21/22 Budget</u>	<u>Revised FY 21/22 Budget</u>	<u>FY 22/23 Budget</u>
510110	Base Wage - Mayor/Commission	\$75,330	\$75,110	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,763	\$5,746	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$80	\$54	\$148	\$148	\$166
	Total Payroll	\$81,173	\$80,910	\$80,240	\$80,240	\$80,258
530314	Consulting	\$0	\$0	\$0	\$525	\$0
530411	Communication - Phone	\$3,840	\$4,480	\$5,760	\$5,760	\$5,760
550520	Operating	\$1,071	\$1,282	\$750	\$750	\$1,150
550525	Operating - Small Tools	\$700	\$31	\$0	\$0	\$0
555400	Travel & Per Diem	\$3,119	\$2,194	\$10,030	\$7,405	\$10,030
555470	Printing / Binding	\$71	\$1,038	\$1,250	\$1,250	\$1,550
555480	Promotional / Advertising	\$1,453	\$3,777	\$3,655	\$5,755	\$5,900
555540	Dues/Reg/Pub	\$10,669	\$14,841	\$12,254	\$12,254	\$12,225
580820	Grants/Aids - Economic Dev	\$6,140	\$6,140	\$6,200	\$6,200	\$6,200
	Total Operating	\$27,063	\$33,783	\$39,899	\$39,899	\$42,815
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$108,236	\$114,693	\$120,139	\$120,139	\$123,073

Executive & Legislative 12

City Manager 1200

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$257,661	\$213,485	\$215,141	\$215,141	\$216,903
510140	Overtime	\$904	\$2,449	\$1,053	\$1,053	\$0
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$18,238	\$14,480	\$14,579	\$14,579	\$13,590
520220	Pension DB	\$57,751	\$55,278	\$59,145	\$59,145	\$61,514
520225	Pension DC	\$3,972	\$246	\$0	\$0	\$2,496
520230	Health Insurance	\$38,805	\$25,653	\$25,070	\$25,070	\$36,404
520240	Workers' Comp	\$268	\$224	\$392	\$392	\$418
	Total Payroll	\$377,599	\$311,790	\$315,380	\$315,380	\$331,325
530315	Pre/Post Employment	\$0	\$62	\$0	\$0	\$0
530411	Communication - Phone	\$1,240	\$990	\$1,080	\$1,080	\$1,080
550510	Office	\$378	\$630	\$500	\$500	\$500
550520	Operating	\$489	\$1,049	\$560	\$560	\$560
550525	Operating - Small Tools	\$140	\$319	\$100	\$100	\$100
555400	Travel & Per Diem	\$20	\$537	\$608	\$608	\$608
555420	Postage / Freight	\$17	\$288	\$200	\$200	\$200
555470	Printing / Binding	\$0	\$25	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$50	\$3,750	\$1,770	\$1,770	\$1,770
555550	Training	\$798	\$319	\$1,000	\$1,000	\$1,000
	Total Operating	\$3,132	\$7,969	\$5,818	\$5,818	\$5,818
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$380,731	\$319,759	\$321,198	\$321,198	\$337,143

Executive & Legislative 12

City Clerk 1210

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$140,326	\$99,890	\$102,145	\$102,145	\$141,100
510140	Overtime	\$1,835	\$2,594	\$3,501	\$3,501	\$2,700
520200	FICA	\$10,654	\$7,766	\$8,196	\$8,196	\$11,122
520220	Pension DB	\$36,732	\$0	\$0	\$0	\$0
520225	Pension DC	\$3,722	\$2,128	\$7,926	\$7,926	\$9,049
520230	Health Insurance	\$22,229	\$20,730	\$20,392	\$20,392	\$30,823
520240	Workers' Comp	\$151	\$104	\$194	\$194	\$278
	Total Payroll	\$215,649	\$133,212	\$142,354	\$142,354	\$195,072
530310	Professional	\$1,000	\$4,814	\$11,100	\$11,100	\$11,100
530315	Pre/Post Employment	\$0	\$0	\$0	\$0	\$63
530341	Other Svcs - Contract / Admin	\$925	\$487	\$3,200	\$3,200	\$3,042
530411	Communication - Phone	\$160	\$0	\$960	\$960	\$960
550510	Office	\$95	\$206	\$440	\$440	\$325
550520	Operating	\$78	\$32	\$500	\$500	\$0
550525	Operating - Small Tools	\$244	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	\$0	\$820	\$2,400	\$600	\$1,500
555420	Postage / Freight	\$326	\$251	\$428	\$428	\$394
555480	Promotional / Advertising	\$2,005	\$6,077	\$4,865	\$8,865	\$11,450
555540	Dues/Reg/Pub	\$1,338	\$1,176	\$1,607	\$1,607	\$1,905
555550	Training	\$479	\$884	\$1,800	\$1,100	\$2,550
555551	Educational Incentive	\$0	\$0	\$1,500	\$0	\$1,500
	Total Operating	\$6,650	\$14,747	\$28,800	\$28,800	\$34,789
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$222,299	\$147,959	\$171,154	\$171,154	\$229,861

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

<u>EXPENDITURES</u>	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$691,276	\$752,756	\$246,731	\$270,196	\$481,914
Operating Expenses	(\$818,496)	(\$795,342)	(\$266,115)	(\$165,245)	(\$534,875)
Transfers	\$2,230,000	\$2,480,000	\$1,280,001	\$1,280,001	\$1,275,001
Capital Outlay	\$0	\$21,351	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,102,780	\$2,458,765	\$1,260,617	\$1,384,952	\$1,222,040

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
520220	Pension DB	\$691,276	\$752,756	\$246,731	\$270,196	\$481,914
	Total Payroll	\$691,276	\$752,756	\$246,731	\$270,196	\$481,914
530311	Legal	\$254,609	\$267,661	\$253,920	\$253,920	\$302,520
530312	Financial	\$3,110	\$6,200	\$6,500	\$6,500	\$6,500
530313	Labor Relations	\$3,990	\$0	\$5,000	\$5,000	\$5,000
530314	Consulting	\$25,916	\$63,713	\$25,000	\$74,518	\$70,000
530340	Other Svcs	\$1,362	\$1,004	\$800	\$800	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,190,150)	(\$1,190,150)	(\$1,190,150)	(\$1,309,165)
530342	Other Svcs - Maint / Licenses	\$414	\$0	\$0	\$0	\$0
530343	Other Svcs - Banking	\$6,841	\$5,858	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$300	\$0	\$475	\$475	\$475
555480	Promotional / Advertising	\$0	\$372	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000
599100	Contingency	\$112	\$0	\$575,280	\$626,632	\$316,135
	Total Operating	(\$818,496)	(\$795,342)	(\$266,115)	(\$165,245)	(\$534,875)
591202	To 1999 Debt Service	\$1,290,000	\$1,230,000	\$1,280,001	\$1,280,001	\$1,275,001
591305	To Excellence in Customer Service	\$300,000	\$400,000	\$0	\$0	\$0
591410	To Water Sewer Utility	\$250,000	\$500,000	\$0	\$0	\$0
591411	To Stormwater	\$390,000	\$350,000	\$0	\$0	\$0
		\$2,230,000	\$2,480,000	\$1,280,001	\$1,280,001	\$1,275,001
560641	Mach & Equip - Vehicles	\$0	\$21,351	\$0	\$0	\$0
	Total Capital	\$0	\$21,351	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$2,102,780	\$2,458,765	\$1,260,617	\$1,384,952	\$1,222,040

General Government 19

Legal Services 1400

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$254,609	\$267,661	\$253,920	\$253,920	\$302,520
530312	Financial	\$3,110	\$6,200	\$6,500	\$6,500	\$6,500
530313	Labor Relations	\$3,990	\$0	\$5,000	\$5,000	\$5,000
	Total Operating	\$261,709	\$273,861	\$265,420	\$265,420	\$314,020
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$261,709	\$273,861	\$265,420	\$265,420	\$314,020

General Government 19

General Government 1900

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	#N/A	\$0	\$0	\$0	\$0	\$0
520220	Pension DB	\$691,276	\$752,756	\$246,731	\$270,196	\$481,914
	Total Payroll	\$691,276	\$752,756	\$246,731	\$270,196	\$481,914
530314	Consulting	\$25,916	\$63,713	\$25,000	\$74,518	\$70,000
530340	Other Svcs	\$1,362	\$1,004	\$800	\$800	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,190,150)	(\$1,190,150)	(\$1,190,150)	(\$1,309,165)
530342	Other Svcs - Maint / Licenses	\$414	\$0	\$0	\$0	\$0
530343	Other Svcs - Banking	\$6,841	\$5,858	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$300	\$0	\$475	\$475	\$475
555480	Promotional / Advertising	\$0	\$372	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000
599100	Contingency (incl sick-leave buy-back)	\$112	\$0	\$575,280	\$626,632	\$316,135
	Total Operating	(\$1,080,205)	(\$1,069,203)	(\$531,535)	(\$430,665)	(\$848,895)
591202	To 1999 Debt Service	\$1,290,000	\$1,230,000	\$1,280,001	\$1,280,001	\$1,275,001
591305	To Excellence in Customer Service	\$300,000	\$400,000	\$0	\$0	\$0
591410	To Water Sewer Utility	\$250,000	\$500,000	\$0	\$0	\$0
591411	To Stormwater	\$390,000	\$350,000	\$0	\$0	\$0
	Total Transfers	\$2,230,000	\$2,480,000	\$1,280,001	\$1,280,001	\$1,275,001
560641	Mach & Equip - Vehicles	\$0	\$21,351	\$0	\$0	\$0
	Total Capital	\$0	\$21,351	\$0	\$0	\$0
	TOTAL	\$1,841,071	\$2,184,904	\$995,197	\$1,119,532	\$908,020

GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$1,067,011	\$960,734	\$1,128,776	\$1,110,276	\$1,276,577
Operating Expenses	\$858,115	\$188,769	\$210,913	\$248,568	\$236,576
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,319	\$0	\$18,000	\$0	\$0
TOTAL EXPENDITURES	\$1,926,445	\$1,149,503	\$1,357,689	\$1,358,844	\$1,513,153

General - 1300

Finance Director	1	1	1		1
Asst. Finance Director			1		
Controller	1	1			1
Budget Manager	1	1	1		1
Internal Auditor	1	1			
Procurement Manager					1
Accountant	2	1	2		2
Business Analyst	2	3	2		2
Financial Analyst			1		1
AP Coordinator	1	1	1		1
Total	9	9	9		10

Human Resources - 1310

Claims & Risk Specialist	1				
HR Generalist					
Total	1	0	0		0

Utility Billing - 1360

Utility Services Manager			1		1
Customer Service Supervisor	1	1	1		1
Assistant Manager	1	1			
Billing Supervisor	1	1	1		1
Billing Specialist			1		1
Customer Service Rep			2		2
Collections Specialist	1	1			
Total	4	4	6		6

TOTAL FULL-TIME PERSONNEL	14	13	15		16
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Utility Billing - Part-Time - 1360

Customer Service Rep	5.80	5.80	4.35		2.90
Total	5.80	5.80	4.35		2.90

TOTAL PART-TIME PERSONNEL	5.80	5.80	4.35		2.90
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GENERAL FUND - FINANCE SUMMARY

All Divisions

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$767,738	\$723,966	\$850,838	\$836,338	\$943,655
510140	Overtime	\$12,102	\$3,657	\$9,474	\$6,474	\$9,901
510900	Reimbursements	(\$8)	(\$75)	\$0	\$0	\$0
520200	FICA	\$56,557	\$53,824	\$66,109	\$66,109	\$73,126
520220	Pension DB	\$99,705	\$62,316	\$0	\$0	\$7,393
520225	Pension DC	\$24,976	\$13,279	\$53,016	\$53,016	\$62,112
520230	Health Insurance	\$101,401	\$103,029	\$147,781	\$146,781	\$178,561
520240	Workers' Comp	\$825	\$738	\$1,558	\$1,558	\$1,829
520250	Unemployment	\$3,715	\$0	\$0	\$0	\$0
	Total Payroll	\$1,067,011	\$960,734	\$1,128,776	\$1,110,276	\$1,276,577
530312	Financial	\$18,958	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$0	\$7,960	\$5,000	\$28,500	\$0
530315	Pre/Post Employment	\$1,072	\$1,096	\$760	\$1,510	\$1,382
530320	Accounting / Auditing	\$42,500	\$42,500	\$43,500	\$43,500	\$48,250
530340	Other Svcs	\$522	\$400	\$1,000	\$1,000	\$750
530341	Other Svcs - Contract / Admin	\$39,719	\$25,172	\$24,360	\$24,360	\$25,292
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$5,100	\$5,100	\$23,755
530411	Communication - Phone	\$5,236	\$4,511	\$5,556	\$5,256	\$4,740
550510	Office	\$4,622	\$3,963	\$6,100	\$4,280	\$3,800
550520	Operating	\$1,448	\$530	\$1,100	\$1,090	\$800
550525	Operating - Small Tools	\$3,083	\$4,373	\$2,500	\$3,655	\$2,000
550526	Operating - Software	\$0	\$0	\$0	\$20,810	\$0
550527	Operating - Apparel	\$3,073	\$315	\$920	\$920	\$920
555400	Travel & Per Diem	\$0	\$58	\$1,200	\$200	\$150
555420	Postage / Freight	\$70,104	\$70,072	\$84,805	\$84,805	\$96,440
555450	Insurance	\$533,632	\$0	\$0	\$0	\$0
555451	Insurance - Settlements	\$108,938	\$0	\$0	\$0	\$0
555470	Printing / Binding	(\$167)	\$1,387	\$2,000	\$0	\$0
555480	Promotional / Advertising	\$3,927	\$808	\$2,712	\$1,462	\$1,962
555481	Promo - Employee Relations	\$1,480	\$0	\$0	\$0	\$0
555490	Not Otherwise Classified	\$0	\$12	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,722	\$1,790	\$1,500	\$1,500	\$1,335
555550	Training	\$12,105	\$1,231	\$5,300	\$3,120	\$7,500
555551	Educational Incentive	\$1,050	\$0	\$0	\$0	\$0
	Total Operating	\$858,115	\$188,769	\$210,913	\$248,568	\$236,576
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$1,319	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$18,000	\$0	\$0
	Total Capital	\$1,319	\$0	\$18,000	\$0	\$0
	TOTAL FINANCE	\$1,926,445	\$1,149,503	\$1,357,689	\$1,358,844	\$1,513,153

Finance 13

Finance - General 1300

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$312,062	\$386,128	\$429,891	\$424,391	\$509,216
510140	Overtime	\$1,919	\$524	\$8,499	\$3,499	\$8,925
510900	Reimbursements	(\$8)	\$0	\$0	\$0	\$0
520200	FICA	\$21,462	\$28,107	\$33,822	\$33,822	\$39,804
520220	Pension DB	\$63,160	\$57,793	\$0	\$0	\$7,393
520225	Pension DC	\$11,794	\$7,560	\$31,859	\$31,859	\$37,209
520230	Health Insurance	\$56,244	\$75,009	\$88,354	\$87,354	\$89,274
520240	Workers' Comp	\$338	\$376	\$795	\$795	\$993
	Total Payroll	\$466,971	\$555,497	\$593,220	\$581,720	\$692,814
530312	Financial	\$18,958	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$0	\$2,960	\$0	\$28,500	\$0
530315	Pre/Post Employment	\$549	\$498	\$160	\$460	\$565
530320	Accounting / Auditing	\$21,250	\$21,250	\$21,750	\$21,750	\$24,125
530411	Communication - Phone	\$31	\$0	\$720	\$420	\$144
550510	Office	\$2,408	\$2,414	\$2,600	\$2,600	\$1,800
550520	Operating	\$410	\$246	\$500	\$500	\$300
550525	Operating - Small Tools	\$57	\$3,888	\$0	\$1,155	\$2,000
555400	Travel & Per Diem	\$0	\$0	\$1,200	\$200	\$100
555420	Postage / Freight	\$2,808	\$2,443	\$3,190	\$3,190	\$2,400
555470	Printing / Binding	\$0	\$1,235	\$0	\$0	\$0
555480	Promotional / Advertising	\$1,237	\$808	\$1,212	\$1,212	\$1,212
555540	Dues/Reg/Pub	\$950	\$1,790	\$1,500	\$1,500	\$1,335
555550	Training	\$1,291	\$1,186	\$4,800	\$800	\$4,800
555551	Educational Incentive	\$1,050	\$0	\$0	\$0	\$0
	Total Operating	\$50,999	\$56,218	\$55,132	\$79,787	\$56,281
560643	Mach & Equip - Furn/Office	\$1,319	\$0	\$0	\$0	\$0
	Total Capital	\$1,319	\$0	\$0	\$0	\$0
	TOTAL	\$519,289	\$611,715	\$648,352	\$661,507	\$749,095

Finance 13

Human Resources 1310

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$117,287	\$0	\$0	\$0	\$0
510140	Overtime	\$789	\$0	\$0	\$0	\$0
520200	FICA	\$8,811	\$0	\$0	\$0	\$0
520220	Pension DB	\$31,129	\$0	\$0	\$0	\$0
520225	Pension DC	\$458	\$0	\$0	\$0	\$0
520230	Health Insurance	\$17,950	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$125	\$0	\$0	\$0	\$0
	Total Payroll	\$176,549	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$18,341	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$696	\$0	\$0	\$0	\$0
550510	Office	\$470	\$0	\$0	\$0	\$0
550520	Operating	\$489	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$2,250	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$135	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$76	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$2,690	\$0	\$0	\$0	\$0
555481	Promo - Employee Relations	\$1,480	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$772	\$0	\$0	\$0	\$0
555550	Training	\$10,399	\$0	\$0	\$0	\$0
	Total Operating	\$37,798	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$214,347	\$0	\$0	\$0	\$0

Finance 13

Utility Billing 1360

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$338,389	\$337,838	\$420,947	\$411,947	\$434,439
510140	Overtime	\$9,394	\$3,133	\$975	\$2,975	\$976
510900	Reimbursements	\$0	(\$75)	\$0	\$0	\$0
520200	FICA	\$26,284	\$25,717	\$32,287	\$32,287	\$33,322
520220	Pension DB	\$5,416	\$4,523	\$0	\$0	\$0
520225	Pension DC	\$12,724	\$5,719	\$21,157	\$21,157	\$24,903
520230	Health Insurance	\$27,207	\$28,020	\$59,427	\$59,427	\$89,287
520240	Workers' Comp	\$362	\$362	\$763	\$763	\$836
	Total Payroll	\$419,776	\$405,237	\$535,556	\$528,556	\$583,763
530314	Consulting	\$0	\$5,000	\$5,000	\$0	\$0
530315	Pre/Post Employment	\$523	\$598	\$600	\$1,050	\$817
530320	Accounting / Auditing	\$21,250	\$21,250	\$21,750	\$21,750	\$24,125
530340	Other Svcs	\$522	\$400	\$1,000	\$1,000	\$750
530341	Other Svcs - Contract / Admin	\$21,378	\$25,172	\$24,360	\$24,360	\$25,292
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$5,100	\$5,100	\$23,755
530411	Communication - Phone	\$4,509	\$4,511	\$4,836	\$4,836	\$4,596
550510	Office	\$1,744	\$1,549	\$3,500	\$1,680	\$2,000
550520	Operating	\$549	\$284	\$600	\$590	\$500
550525	Operating - Small Tools	\$3,026	\$485	\$2,500	\$2,500	\$0
550526	Operating - Software	\$0	\$0	\$0	\$20,810	\$0
550527	Operating - Apparel	\$823	\$315	\$920	\$920	\$920
555400	Travel & Per Diem	\$0	\$58	\$0	\$0	\$50
555420	Postage / Freight	\$67,161	\$67,629	\$81,615	\$81,615	\$94,040
555470	Printing / Binding	(\$243)	\$152	\$2,000	\$0	\$0
555480	Promotional / Advertising	\$0	\$0	\$1,500	\$250	\$750
555490	Not Otherwise Classified	\$0	\$12	\$0	\$0	\$0
555550	Training	\$415	\$45	\$500	\$2,320	\$2,700
	Total Operating	\$126,748	\$132,551	\$155,781	\$168,781	\$180,295
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$18,000	\$0	\$0
	Total Capital	\$0	\$0	\$18,000	\$0	\$0
	TOTAL	\$546,524	\$537,788	\$709,337	\$697,337	\$764,058

Finance 13

Risk Management 1920

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
520250	Unemployment	\$3,715	\$0	\$0	\$0	\$0
	Total Payroll	\$3,715	\$0	\$0	\$0	\$0
555450	Insurance	\$533,632	\$0	\$0	\$0	\$0
555451	Insurance - Settlements	\$108,938	\$0	\$0	\$0	\$0
	Total Operating	\$642,570	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$646,285	\$0	\$0	\$0	\$0

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 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$225,652	\$770,199	\$969,847	\$953,847	\$965,529
Operating Expenses	\$480,312	\$1,501,747	\$1,500,525	\$1,613,488	\$1,568,205
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$16,181	\$195,650	\$200,000	\$94,270	\$183,000
TOTAL EXPENDITURES	\$722,145	\$2,467,596	\$2,670,372	\$2,661,605	\$2,716,734

Information Services - 1600

Deputy City Manager	1	1	1		1
IT Manager	1	1	1		1
GIS Analyst		1	1		1
Application Specialist	1	1	2		2
Marketing Coordinator	1				
Records Liaison	1	1			
Total	5	5	5		5

Human Resources - 1315

HR Specialist		1	1		1
Payroll/Benefits Coordinator		1	1		1
Total	0	2	2		2

Facilities Maintenance - 1935

Facilities Foreman		1	1		1
Building Service Coordinator		1	1		1
Maintenance Worker			2		2
Total	0	2	4		4

Marketing and Events - 7415

Marketing and Events Coord.		1	1		1
Events Coordinator		1	1		1
Total	0	2	2		2

TOTAL FULL-TIME PERSONNEL	5	11	13		13
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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	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$167,604	\$555,534	\$650,851	\$647,851	\$669,071
510140	Overtime	\$1,409	\$8,859	\$26,450	\$26,450	\$6,300
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$13,433	\$42,199	\$52,553	\$52,553	\$51,846
520220	Pension DB	\$6,226	\$35,283	\$20,805	\$20,805	\$22,179
520225	Pension DC	\$8,514	\$7,618	\$48,644	\$48,644	\$44,696
520230	Health Insurance	\$28,283	\$90,293	\$153,989	\$140,989	\$153,699
520240	Workers' Comp	\$183	\$2,895	\$6,555	\$6,555	\$7,738
520250	Unemployment	\$0	\$27,543	\$10,000	\$10,000	\$10,000
	Total Payroll	\$225,652	\$770,199	\$969,847	\$953,847	\$965,529
530315	Pre/Post Employment	\$125	\$376	\$160	\$160	\$1,149
530341	Other Svcs - Contract / Admin	\$166,100	\$223,531	\$229,948	\$229,948	\$231,530
530342	Other Svcs - Maint / Licenses	\$233,548	\$290,392	\$322,833	\$337,114	\$323,489
530411	Communication - Phone	\$30,472	\$33,786	\$28,556	\$28,556	\$32,680
540430	Utilities	\$0	\$37,305	\$37,800	\$37,800	\$37,800
545100	R&M Buildings	\$0	\$15,900	\$30,000	\$28,000	\$30,000
545110	R&M Bldgs - City Hall	\$754	\$40,147	\$38,610	\$36,506	\$39,160
545270	R&M Infra - Grounds	\$0	\$14,676	\$16,509	\$16,509	\$17,788
545300	R&M Mach & Equip	\$0	\$439	\$0	\$0	\$3,500
545310	R&M M&E - Vehicles	\$0	\$377	\$450	\$2,554	\$4,450
550522	Operating - Tires / Filters	\$0	\$213	\$300	\$300	\$2,500
550510	Office	\$2,107	\$2,727	\$3,600	\$3,600	\$3,600
550520	Operating	\$219	\$16,987	\$39,498	\$29,498	\$39,712
550523	Operating - Janitorial	\$0	\$5,067	\$3,300	\$3,300	\$4,000
550525	Operating - Small Tools	\$37,261	\$45,756	\$7,350	\$22,750	\$13,450
550526	Operating - Software	\$533	\$0	\$0	\$99	\$1,000
550527	Operating - Apparel	\$0	\$1,660	\$6,190	\$6,190	\$6,860
552000	Fuel	\$0	\$1,427	\$4,050	\$4,050	\$5,825
555400	Travel & Per Diem	\$0	\$0	\$2,100	\$150	\$1,250
555420	Postage / Freight	\$0	\$21	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$8,062	\$7,487	\$8,880	\$8,880	\$14,508
555450	Insurance	\$0	\$625,755	\$604,008	\$604,008	\$634,594
555451	Insurance - Settlements	\$0	\$16,583	\$52,000	\$52,000	\$20,000
555470	Printing / Binding	\$133	\$381	\$825	\$825	\$1,275
555480	Promotional / Advertising	\$80	\$107,592	\$31,500	\$129,533	\$63,400
555481	Promo - Employee Relations	\$0	\$3,825	\$5,000	\$3,398	\$5,900
555540	Dues/Reg/Pub	\$119	\$1,319	\$1,660	\$3,262	\$3,437
555550	Training	\$799	\$8,018	\$25,348	\$24,448	\$25,298
	Total Operating	\$480,312	\$1,501,747	\$1,500,525	\$1,613,488	\$1,568,205
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$25,000
560642	Mach & Equip - Data Proc	\$1,443	\$101,380	\$100,000	\$94,270	\$128,000
560650	Construction In Progress	\$0	\$94,190	\$0	\$0	\$0
560680	Intangibles	\$14,738	\$80	\$100,000	\$0	\$30,000
	Total Capital	\$16,181	\$195,650	\$200,000	\$94,270	\$183,000
	TOTAL INFO SVCS	\$722,145	\$2,467,596	\$2,670,372	\$2,661,605	\$2,716,734

INFORMATION & GENERAL SERVICES 16

Human Resources 1315

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$0	\$172,215	\$136,959	\$136,959	\$149,385
510140	Overtime	\$0	\$707	\$2,250	\$2,250	\$0
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$0	\$12,808	\$10,855	\$10,855	\$11,186
520220	Pension DB	\$0	\$29,402	\$13,870	\$13,870	\$14,786
520225	Pension DC	\$0	\$1,597	\$7,336	\$7,336	\$7,895
520230	Health Insurance	\$0	\$25,700	\$24,646	\$24,646	\$29,251
520240	Workers' Comp	\$0	\$256	\$253	\$253	\$287
	Total Payroll	\$0	\$242,660	\$196,169	\$196,169	\$212,790
530315	Pre/Post Employment	\$0	\$62	\$60	\$60	\$125
530341	Other Svcs - Contract / Admin	\$0	\$17,986	\$22,450	\$22,450	\$22,450
530411	Communication - Phone	\$0	\$1,100	\$704	\$704	\$2,208
550510	Office	\$0	\$736	\$300	\$300	\$300
550520	Operating	\$0	\$1,167	\$3,150	\$3,150	\$3,150
550527	Operating - Apparel	\$0	\$446	\$2,650	\$2,650	\$2,650
555420	Postage / Freight	\$0	\$15	\$0	\$0	\$0
555480	Promotional / Advertising	\$0	\$10,204	\$1,500	\$1,500	\$11,400
555481	Promo - Employee Relations	\$0	\$3,825	\$5,000	\$3,398	\$5,900
555540	Dues/Reg/Pub	\$0	\$1,069	\$0	\$0	\$1,288
555550	Training	\$0	\$6,944	\$15,048	\$14,148	\$17,778
	Total Operating	\$0	\$43,554	\$50,862	\$48,360	\$67,249
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$286,214	\$247,031	\$244,529	\$280,039

INFORMATION & GENERAL SERVICES 16

IS General 1600

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$167,604	\$199,579	\$267,640	\$267,640	\$274,707
510140	Overtime	\$1,409	\$19	\$9,099	\$9,099	\$6,300
520200	FICA	\$13,433	\$14,975	\$21,573	\$21,573	\$21,788
520220	Pension DB	\$6,226	\$5,881	\$6,935	\$6,935	\$7,393
520225	Pension DC	\$8,514	\$1,778	\$19,205	\$19,205	\$19,422
520230	Health Insurance	\$28,283	\$30,734	\$54,496	\$41,496	\$52,098
520240	Workers' Comp	\$183	\$164	\$504	\$504	\$539
	Total Payroll	\$225,652	\$253,130	\$379,452	\$366,452	\$382,247
530315	Pre/Post Employment	\$125	\$289	\$0	\$0	\$125
530341	Other Svcs - Contract / Admin	\$166,100	\$197,200	\$198,000	\$198,000	\$198,000
530342	Other Svcs - Maint / Licenses	\$232,833	\$288,725	\$321,450	\$335,731	\$322,106
530411	Communication - Phone	\$13,909	\$14,181	\$14,212	\$14,212	\$16,392
550510	Office	\$87	\$161	\$600	\$600	\$600
550520	Operating	\$219	\$122	\$0	\$0	\$0
550525	Operating - Small Tools	\$37,261	\$37,640	\$4,900	\$15,300	\$6,100
550526	Operating - Software	\$533	\$0	\$0	\$99	\$1,000
555400	Travel & Per Diem	\$0	\$0	\$2,100	\$150	\$1,250
555420	Postage / Freight	\$0	\$6	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$0	\$0	\$0	\$0	\$14,508
555470	Printing / Binding	\$133	\$0	\$100	\$100	\$25
555480	Promotional / Advertising	\$80	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$119	\$0	\$200	\$1,802	\$200
555550	Training	\$799	\$599	\$8,300	\$8,300	\$5,520
	Total Operating	\$452,198	\$538,923	\$549,912	\$574,344	\$565,876
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$1,443	\$101,380	\$100,000	\$94,270	\$128,000
560680	Intangibles	\$14,738	\$80	\$100,000	\$0	\$30,000
	Total Capital	\$16,181	\$101,460	\$200,000	\$94,270	\$158,000
	TOTAL	\$694,031	\$893,513	\$1,129,364	\$1,035,066	\$1,106,123

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$715	\$1,667	\$1,383	\$1,383	\$1,383
530411	Communication - Phone	\$16,563	\$17,843	\$13,200	\$13,200	\$13,200
545110	R&M Bldgs - City Hall	\$754	\$800	\$1,000	\$1,000	\$1,000
550510	Office	\$2,020	\$1,830	\$2,700	\$2,700	\$2,700
550520	Operating	\$0	\$360	\$200	\$200	\$200
555441	Rent / Lease - Copy Machine	\$8,062	\$7,487	\$8,880	\$8,880	\$0
	Total Operating	\$28,114	\$29,987	\$27,363	\$27,363	\$18,483
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$28,114	\$29,987	\$27,363	\$27,363	\$18,483

INFORMATION & GENERAL SERVICES 16

Risk Management 1925

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
520250	Unemployment	\$0	\$27,543	\$10,000	\$10,000	\$10,000
	Total Payroll	\$0	\$27,543	\$10,000	\$10,000	\$10,000
555450	Insurance	\$0	\$625,755	\$604,008	\$604,008	\$634,594
555451	Insurance - Settlements	\$0	\$16,583	\$52,000	\$52,000	\$20,000
	Total Operating	\$0	\$642,338	\$656,008	\$656,008	\$654,594
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$669,881	\$666,008	\$666,008	\$664,594

INFORMATION & GENERAL SERVICES 16

Facilities Maintenance 1935

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$0	\$102,170	\$150,572	\$150,572	\$159,199
510140	Overtime	\$0	\$5,039	\$11,100	\$11,100	\$0
520200	FICA	\$0	\$7,965	\$12,488	\$12,488	\$12,309
520225	Pension DC	\$0	\$2,598	\$14,626	\$14,626	\$10,945
520230	Health Insurance	\$0	\$17,942	\$47,604	\$47,604	\$53,190
520240	Workers' Comp	\$0	\$2,390	\$5,616	\$5,616	\$6,831
	Total Payroll	\$0	\$138,104	\$242,006	\$242,006	\$242,474
530315	Pre/Post Employment	\$0	\$0	\$100	\$100	\$562
530341	Other Svcs - Contract / Admin	\$0	\$8,345	\$9,498	\$9,498	\$11,080
530411	Communication - Phone	\$0	\$0	\$0	\$0	\$400
540430	Utilities	\$0	\$37,305	\$37,800	\$37,800	\$37,800
545100	R&M Buildings	\$0	\$15,900	\$30,000	\$28,000	\$30,000
545110	R&M Bldgs - City Hall	\$0	\$39,347	\$37,610	\$35,506	\$38,160
545270	R&M Infra - Grounds	\$0	\$14,676	\$16,509	\$16,509	\$17,788
545300	R&M Mach & Equip	\$0	\$439	\$0	\$0	\$3,500
545310	R&M M&E - Vehicles	\$0	\$377	\$450	\$2,554	\$4,450
550520	Operating	\$0	\$479	\$0	\$0	\$8,752
550522	Operating - Tires / Filters	\$0	\$213	\$300	\$300	\$2,500
550523	Operating - Janitorial	\$0	\$5,067	\$3,300	\$3,300	\$4,000
550525	Operating - Small Tools	\$0	\$7,991	\$2,300	\$4,300	\$5,500
550527	Operating - Apparel	\$0	\$1,214	\$3,540	\$3,540	\$3,510
552000	Fuel	\$0	\$1,427	\$4,050	\$4,050	\$5,825
	Total Operating	\$0	\$132,780	\$145,457	\$145,457	\$173,827
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$25,000
560650	Construction In Progress	\$0	\$94,190	\$0	\$0	\$0
	Total Capital	\$0	\$94,190	\$0	\$0	\$25,000
	TOTAL	\$0	\$365,074	\$387,463	\$387,463	\$441,301

INFORMATION & GENERAL SERVICES 16

Marketing & Events 7415

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$0	\$81,570	\$95,680	\$92,680	\$85,780
510140	Overtime	\$0	\$3,094	\$4,001	\$4,001	\$0
520200	FICA	\$0	\$6,451	\$7,637	\$7,637	\$6,563
520230	Health Insurance	\$0	\$15,917	\$27,243	\$27,243	\$19,160
520240	Workers' Comp	\$0	\$85	\$182	\$182	\$81
520225	Pension DC	\$0	\$1,645	\$7,477	\$7,477	\$6,434
	Total Payroll	\$0	\$108,762	\$142,220	\$139,220	\$118,018
530315	Pre/Post Employment	\$0	\$25	\$0	\$0	\$337
530411	Communication - Phone	\$0	\$662	\$440	\$440	\$480
550520	Operating	\$0	\$14,859	\$36,148	\$26,148	\$27,610
550525	Operating - Small Tools	\$0	\$125	\$150	\$3,150	\$1,850
550527	Operating - Apparel	\$0	\$0	\$0	\$0	\$700
555470	Printing / Binding	\$0	\$381	\$725	\$725	\$1,250
555480	Promotional / Advertising	\$0	\$97,388	\$30,000	\$128,033	\$52,000
555540	Dues/Reg/Pub	\$0	\$250	\$1,460	\$1,460	\$1,949
555550	Training	\$0	\$475	\$2,000	\$2,000	\$2,000
	Total Operating	\$0	\$114,165	\$70,923	\$161,956	\$88,176
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$222,927	\$213,143	\$301,176	\$206,194

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$797,124	\$625,310	\$896,439	\$806,439	\$962,581
Operating Expenses	\$242,955	\$172,560	\$163,743	\$195,743	\$190,340
Transfers	\$0	\$800,000	\$0	\$0	\$0
Capital Outlay	\$127,882	\$161,090	\$53,000	\$223,000	\$80,000
TOTAL EXPENDITURES	\$1,167,961	\$1,758,960	\$1,113,182	\$1,225,182	\$1,232,921

Administration - 4100

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

Roads - 4110

Foreman	1	1	2		2
Maintenance Worker	8	8	6		10
Total	9	9	8		12

Facility Maintenance - 1930

Facilities Technician	1				
Building Service Coordinator	1				
Total	2	0	0		0

Fleet Maintenance - 1940

Fleet Supervisor	1	1	1		1
Mechanic	2	1	2		2
Total	3	2	3		3

TOTAL FULL-TIME PERSONNEL	15	12	13		17
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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	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$504,199	\$400,434	\$562,355	\$510,355	\$579,438
510140	Overtime	\$30,069	\$20,067	\$8,300	\$8,300	\$8,311
520200	FICA	\$39,477	\$31,391	\$44,034	\$41,934	\$45,365
520220	Pension DB	\$65,835	\$40,202	\$56,174	\$56,174	\$64,655
520225	Pension DC	\$19,529	\$4,525	\$27,072	\$25,072	\$27,352
520230	Health Insurance	\$117,541	\$111,902	\$166,547	\$132,647	\$192,019
520240	Workers' Comp	\$20,474	\$16,789	\$31,957	\$31,957	\$45,441
	Total Payroll	\$797,124	\$625,310	\$896,439	\$806,439	\$962,581
530315	Pre/Post Employment	\$609	\$2,353	\$2,773	\$2,773	\$3,123
530341	Other Svcs - Contract / Admin	\$15,056	\$45,852	\$5,000	\$40,000	\$7,640
530342	Other Svcs - Maint / Licenses	\$7,206	\$8,688	\$6,970	\$6,970	\$9,420
530411	Communication - Phone	\$1,302	\$303	\$863	\$863	\$2,542
540430	Utilities	\$62,847	\$24,398	\$24,360	\$24,360	\$24,360
545100	R&M Buildings	\$12,611	\$8,155	\$6,650	\$6,650	\$4,920
545110	R&M Bldgs - City Hall	\$17,615	\$0	\$0	\$0	\$0
545120	R&M Bldgs - Util / PW Compound	\$713	\$2,024	\$2,500	\$2,500	\$3,060
545270	R&M Infra - Grounds	\$53,972	\$18,281	\$18,728	\$18,728	\$11,500
545300	R&M Mach & Equip	\$5,396	\$3,553	\$5,800	\$5,800	\$9,050
545310	R&M M&E - Vehicles	\$8,162	\$8,526	\$9,770	\$9,770	\$10,525
550510	Office	\$713	\$230	\$600	\$600	\$900
550520	Operating	\$1,253	\$812	\$1,000	\$1,000	\$1,225
550522	Operating - Tires / Filters	\$3,662	\$2,613	\$5,300	\$5,300	\$6,350
550523	Operating - Janitorial	\$7,429	\$242	\$9,140	\$9,140	\$2,845
550525	Operating - Small Tools	\$7,176	\$6,019	\$6,600	\$6,600	\$6,900
550527	Operating - Apparel	\$8,851	\$8,199	\$11,485	\$11,485	\$15,075
552000	Fuel	\$26,657	\$29,611	\$36,004	\$36,004	\$50,796
555420	Postage / Freight	\$2	\$52	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$574	\$650	\$4,100	\$1,100	\$14,009
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$1,149	\$1,999	\$5,700	\$5,700	\$5,700
	Total Operating	\$242,955	\$172,560	\$163,743	\$195,743	\$190,340
591130	To Solid Waste	\$0	\$800,000	\$0	\$0	\$0
	Total Transfers	\$0	\$800,000	\$0	\$0	\$0
560622	Buildings - Improvements	\$3,587	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$123,722	\$11,689	\$53,000	\$223,000	\$80,000
560641	Mach & Equip - Vehicles	\$0	\$149,401	\$0	\$0	\$0
560650	Construction In Progress	\$573	\$0	\$0	\$0	\$0
	Total Capital	\$127,882	\$161,090	\$53,000	\$223,000	\$80,000
	TOTAL PUBLIC WORKS	\$1,167,961	\$1,758,960	\$1,113,182	\$1,225,182	\$1,232,921

PUBLIC WORKS 41

Administration 4100

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$66,352	\$38,314	\$52,379	\$52,379	\$4,452
510140	Overtime	\$381	\$59	\$0	\$0	\$0
520200	FICA	\$3,027	\$2,875	\$4,060	\$4,060	\$393
520220	Pension DB	\$0	\$6,497	\$7,035	\$7,035	\$0
520225	Pension DC	\$4,983	\$517	\$2,354	\$2,354	\$334
520230	Health Insurance	\$3,741	\$11,711	\$14,873	\$14,873	\$1,625
520240	Workers' Comp	\$753	\$496	\$451	\$451	\$869
	Total Payroll	\$79,237	\$60,469	\$81,152	\$81,152	\$7,673
530315	Pre/Post Employment	\$97	\$0	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$619	\$0	\$0	\$0	\$2,640
530342	Other Svcs - Maint / Licenses	\$3,682	\$4,171	\$3,670	\$3,670	\$3,670
530411	Communication - Phone	\$1,014	\$291	\$144	\$144	\$144
540430	Utilities	\$20,438	\$19,879	\$19,560	\$19,560	\$19,560
545100	R&M Buildings	\$6,555	\$8,155	\$6,650	\$6,650	\$4,920
545300	R&M Mach & Equip	\$503	\$0	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$1,019	\$813	\$800	\$800	\$800
550510	Office	\$713	\$230	\$600	\$600	\$900
550520	Operating	\$899	\$353	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$597	\$0	\$500	\$500	\$1,200
550523	Operating - Janitorial	\$302	\$242	\$3,140	\$3,140	\$1,500
550525	Operating - Small Tools	\$130	\$130	\$100	\$100	\$200
550527	Operating - Apparel	\$684	\$606	\$745	\$745	\$1,100
552000	Fuel	\$3,152	\$7,188	\$4,662	\$4,662	\$6,822
555420	Postage / Freight	\$2	\$52	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$999	\$500	\$3,300	\$3,300	\$3,300
	Total Operating	\$41,405	\$42,610	\$45,371	\$45,371	\$48,256
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$115,789	\$0	\$53,000	\$108,000	\$80,000
	Total Capital	\$115,789	\$0	\$53,000	\$108,000	\$80,000
	TOTAL	\$236,431	\$103,079	\$179,523	\$234,523	\$135,929

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>Original FY 21/22 Budget</u>	<u>Revised FY 21/22 Budget</u>	<u>FY 22/23 Budget</u>
510100	Base Wages/Salaries	\$253,643	\$238,128	\$365,956	\$313,956	\$424,268
510140	Overtime	\$25,359	\$18,988	\$7,500	\$7,500	\$7,501
520200	FICA	\$21,590	\$18,984	\$28,804	\$26,704	\$33,285
520220	Pension DB	\$32,114	\$13,135	\$13,525	\$13,525	\$27,466
520225	Pension DC	\$7,028	\$3,079	\$22,772	\$20,772	\$24,959
520230	Health Insurance	\$73,141	\$74,344	\$111,982	\$78,082	\$160,836
520240	Workers' Comp	\$15,797	\$14,243	\$27,343	\$27,343	\$39,793
	Total Payroll	\$428,672	\$380,901	\$577,882	\$487,882	\$718,108
530315	Pre/Post Employment	\$512	\$2,353	\$2,273	\$2,273	\$2,623
530341	Other Svcs - Contract / Admin	\$5,077	\$45,852	\$5,000	\$40,000	\$5,000
530411	Communication - Phone	\$288	\$12	\$719	\$719	\$2,398
545270	R&M Infra - Grounds	\$41,900	\$18,281	\$18,728	\$18,728	\$11,500
545300	R&M Mach & Equip	\$4,346	\$2,858	\$4,800	\$4,800	\$5,050
545310	R&M M&E - Vehicles	\$5,850	\$7,309	\$8,370	\$8,370	\$9,125
550520	Operating	\$48	\$475	\$400	\$400	\$450
550522	Operating - Tires / Filters	\$2,435	\$2,613	\$3,000	\$3,000	\$3,300
550523	Operating - Janitorial	\$300	\$0	\$5,300	\$5,300	\$575
550525	Operating - Small Tools	\$3,198	\$2,198	\$4,500	\$4,500	\$4,500
550527	Operating - Apparel	\$6,428	\$7,162	\$8,345	\$8,345	\$10,270
552000	Fuel	\$14,608	\$13,990	\$18,236	\$18,236	\$27,840
555442	Rent / Lease - Equipment	\$574	\$650	\$4,000	\$1,000	\$13,765
555550	Training	\$150	\$1,499	\$2,400	\$2,400	\$2,400
	Total Operating	\$85,714	\$105,252	\$86,071	\$118,071	\$98,796
591130	To Solid Waste	\$0	\$800,000	\$0	\$0	\$0
	Total Transfers	\$0	\$800,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$7,933	\$0	\$0	\$115,000	\$0
560641	Mach & Equip - Vehicles	\$0	\$149,401	\$0	\$0	\$0
	Total Capital	\$7,933	\$149,401	\$0	\$115,000	\$0
	TOTAL	\$522,319	\$1,435,554	\$663,953	\$720,953	\$816,904

PUBLIC WORKS 41

Facilities Maintenance 1930

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$85,491	\$0	\$0	\$0	\$0
510140	Overtime	\$3,382	\$0	\$0	\$0	\$0
520200	FICA	\$6,867	\$0	\$0	\$0	\$0
520225	Pension DC	\$5,656	\$0	\$0	\$0	\$0
520230	Health Insurance	\$21,320	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$2,129	\$0	\$0	\$0	\$0
	Total Payroll	\$124,845	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$9,360	\$0	\$0	\$0	\$0
540430	Utilities	\$37,706	\$0	\$0	\$0	\$0
545100	R&M Buildings	\$6,056	\$0	\$0	\$0	\$0
545110	R&M Bldgs - City Hall	\$17,615	\$0	\$0	\$0	\$0
545270	R&M Infra - Grounds	\$12,072	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$167	\$0	\$0	\$0	\$0
545310	R&M M&E - Vehicles	\$1,293	\$0	\$0	\$0	\$0
550522	Operating - Tires / Filters	\$211	\$0	\$0	\$0	\$0
550523	Operating - Janitorial	\$6,429	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$2,152	(\$129)	\$0	\$0	\$0
550527	Operating - Apparel	\$733	\$0	\$0	\$0	\$0
552000	Fuel	\$1,395	\$0	\$0	\$0	\$0
	Total Operating	\$95,189	(\$129)	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$3,587	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$573	\$0	\$0	\$0	\$0
	Total Capital	\$4,160	\$0	\$0	\$0	\$0
	TOTAL	\$224,194	(\$129)	\$0	\$0	\$0

PUBLIC WORKS 41

Fleet Maintenance 1940

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$98,713	\$123,992	\$144,020	\$144,020	\$150,718
510140	Overtime	\$947	\$1,020	\$800	\$800	\$810
520200	FICA	\$7,993	\$9,532	\$11,170	\$11,170	\$11,687
520220	Pension DB	\$33,721	\$20,570	\$35,614	\$35,614	\$37,189
520225	Pension DC	\$1,862	\$929	\$1,946	\$1,946	\$2,059
520230	Health Insurance	\$19,339	\$25,847	\$39,692	\$39,692	\$29,558
520240	Workers' Comp	\$1,795	\$2,050	\$4,163	\$4,163	\$4,779
	Total Payroll	\$164,370	\$183,940	\$237,405	\$237,405	\$236,800
530315	Pre/Post Employment	\$0	\$0	\$300	\$300	\$300
530342	Other Svcs - Maint / Licenses	\$3,524	\$4,517	\$3,300	\$3,300	\$5,750
540430	Utilities	\$4,703	\$4,519	\$4,800	\$4,800	\$4,800
545120	R&M Bldgs - Util / PW Compound	\$713	\$2,024	\$2,500	\$2,500	\$3,060
545300	R&M Mach & Equip	\$380	\$695	\$500	\$500	\$3,500
545310	R&M M&E - Vehicles	\$0	\$404	\$600	\$600	\$600
550520	Operating	\$306	(\$16)	\$200	\$200	\$375
550522	Operating - Tires / Filters	\$419	\$0	\$1,800	\$1,800	\$1,850
550523	Operating - Janitorial	\$398	\$0	\$700	\$700	\$770
550525	Operating - Small Tools	\$1,696	\$3,820	\$2,000	\$2,000	\$2,200
550527	Operating - Apparel	\$1,006	\$431	\$2,395	\$2,395	\$3,705
552000	Fuel	\$7,502	\$8,433	\$13,106	\$13,106	\$16,134
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$244
	Total Operating	\$20,647	\$24,827	\$32,301	\$32,301	\$43,288
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$11,689	\$0	\$0	\$0
	Total Capital	\$0	\$11,689	\$0	\$0	\$0
	TOTAL	\$185,017	\$220,456	\$269,706	\$269,706	\$280,088

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$342,458	\$338,868	\$720,717	\$708,167	\$723,097
Operating Expenses	\$1,142,206	\$992,705	\$1,214,562	\$1,227,112	\$1,409,350
Transfers	\$500,000	\$500,000	\$0	\$0	\$0
Capital Outlay	\$51,910	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,036,574	\$1,831,573	\$1,935,279	\$1,935,279	\$2,132,447

Administration & Planning - 1500

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

Planning - 1510

Planner	2	2	2		3
Total	2	2	2		3

Urban Beautification - 1520

Landscape Manager	1	1	1		1
Maintenance Worker	3	2	3		3
Irrigation Worker			1		1
Mower			2		2
Total	4	3	7		7

TOTAL FULL-TIME PERSONNEL	7	6	10		11
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COMMUNITY DEVELOPMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$249,652	\$247,053	\$404,899	\$397,899	\$475,439
510140	Overtime	\$6,119	\$5,608	\$15,150	\$15,150	\$16,152
510900	Reimbursements	\$0	(\$5,250)	\$0	\$0	\$0
520200	FICA	\$17,910	\$18,275	\$32,362	\$31,762	\$37,723
520220	Pension DB	\$4,151	\$3,921	\$6,936	\$6,936	\$4,929
520225	Pension DC	\$9,461	\$5,393	\$27,483	\$26,883	\$31,469
520230	Health Insurance	\$51,280	\$59,705	\$227,729	\$223,379	\$144,567
520240	Workers' Comp	\$3,885	\$4,163	\$6,158	\$6,158	\$12,818
	Total Payroll	\$342,458	\$338,868	\$720,717	\$708,167	\$723,097
530314	Consulting	\$45,161	\$63,775	\$56,500	\$56,500	\$80,000
530315	Pre/Post Employment	\$249	\$262	\$648	\$648	\$850
530341	Other Svcs - Contract / Admin	(\$85,391)	(\$83,891)	(\$87,255)	(\$74,705)	(\$87,255)
530342	Other Svcs - Maint / Licenses	\$791	\$494	\$1,080	\$1,080	\$1,079
530411	Communication - Phone	\$462	\$418	\$462	\$462	\$456
540430	Utilities	\$48,126	\$70,305	\$72,288	\$72,288	\$72,288
540434	Streetlights	\$483,906	\$479,425	\$515,093	\$515,093	\$534,055
545270	R&M Infra - Grounds	\$624,298	\$436,334	\$612,697	\$612,697	\$755,074
545300	R&M Mach & Equip	\$259	\$1,540	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$710	\$1,936	\$750	\$750	\$2,000
550510	Office	\$549	\$911	\$1,300	\$1,300	\$600
550520	Operating	\$0	\$0	\$0	\$0	\$500
550522	Operating - Tires / Filters	\$427	\$501	\$3,000	\$3,000	\$4,000
550525	Operating - Small Tools	\$13,725	\$7,327	\$7,800	\$7,800	\$7,800
550526	Operating - Software	\$0	\$1,286	\$500	\$500	\$0
550527	Operating - Apparel	\$1,458	\$1,612	\$5,046	\$5,046	\$5,050
552000	Fuel	\$4,723	\$6,904	\$7,578	\$7,578	\$7,578
555400	Travel & Per Diem	\$0	\$12	\$0	\$0	\$0
555420	Postage / Freight	\$7	\$63	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$789	\$417	\$1,500	\$1,500	\$4,500
555470	Printing / Binding	\$176	\$745	\$900	\$900	\$850
555480	Promotional / Advertising	\$386	\$1,193	\$2,000	\$2,000	\$3,000
555540	Dues/Reg/Pub	\$1,095	\$428	\$4,800	\$4,800	\$5,300
555550	Training	\$300	\$708	\$2,875	\$2,875	\$6,625
	Total Operating	\$1,142,206	\$992,705	\$1,214,562	\$1,227,112	\$1,409,350
591140	To Arbor	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$22,398	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$29,512	\$0	\$0	\$0	\$0
	Total Capital	\$51,910	\$0	\$0	\$0	\$0
	TOTAL COMMUNITY DEVELOPMENT	\$2,036,574	\$1,831,573	\$1,935,279	\$1,935,279	\$2,132,447

COMMUNITY DEVELOPMENT

Administration 1500

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$58,569	\$65,206	\$69,599	\$69,599	\$66,025
510140	Overtime	\$0	\$0	\$0	\$0	\$1,001
520200	FICA	\$3,266	\$4,599	\$5,372	\$5,372	\$5,134
520220	Pension DB	\$0	\$0	\$2,312	\$2,312	\$0
520225	Pension DC	\$3,419	\$1,927	\$4,703	\$4,703	\$5,027
520230	Health Insurance	\$4,952	\$14,744	\$10,126	\$10,126	\$9,116
520240	Workers' Comp	\$65	\$66	\$127	\$127	\$129
	Total Payroll	\$70,271	\$86,542	\$92,239	\$92,239	\$86,432
530314	Consulting	\$45,161	\$63,775	\$56,500	\$56,500	\$80,000
530315	Pre/Post Employment	\$112	\$187	\$400	\$400	\$400
530341	Other Svcs - Contract / Admin	\$0	\$0	\$216	\$216	\$216
530411	Communication - Phone	\$369	\$330	\$374	\$374	\$360
550510	Office	\$549	\$707	\$1,000	\$1,000	\$500
555420	Postage / Freight	\$7	\$63	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$493	\$500	\$500	\$600
555480	Promotional / Advertising	\$0	\$0	\$1,000	\$1,000	\$1,000
555540	Dues/Reg/Pub	\$578	\$50	\$1,820	\$1,820	\$1,820
555550	Training	\$0	\$230	\$775	\$775	\$1,525
	Total Operating	\$46,776	\$65,835	\$62,585	\$62,585	\$86,421
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$117,047	\$152,377	\$154,824	\$154,824	\$172,853

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>Original FY 21/22 Budget</u>	<u>Revised FY 21/22 Budget</u>	<u>FY 22/23 Budget</u>
510100	Base Wages/Salaries	\$55,847	\$43,833	\$52,741	\$52,741	\$126,621
520200	FICA	\$4,482	\$3,325	\$4,109	\$4,109	\$9,767
520225	Pension DC	\$1,508	\$853	\$3,041	\$3,041	\$8,535
520230	Health Insurance	\$6,310	\$6,543	\$8,648	\$8,648	\$19,916
520240	Workers' Comp	\$65	\$47	\$199	\$199	\$242
	Total Payroll	\$68,212	\$54,601	\$68,738	\$68,738	\$165,081
550510	Office	\$0	\$94	\$200	\$200	\$0
550526	Operating - Software	\$0	\$1,286	\$500	\$500	\$0
555470	Printing / Binding	\$120	\$252	\$400	\$400	\$250
555480	Promotional / Advertising	\$386	\$1,193	\$1,000	\$1,000	\$2,000
555540	Dues/Reg/Pub	\$425	\$373	\$980	\$980	\$1,480
555550	Training	\$300	\$418	\$1,600	\$1,600	\$4,600
	Total Operating	\$1,231	\$3,616	\$4,680	\$4,680	\$8,330
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$69,443	\$58,217	\$73,418	\$73,418	\$173,411

COMMUNITY DEVELOPMENT

Urban Beautification 1520

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$135,236	\$138,014	\$282,559	\$275,559	\$282,793
510140	Overtime	\$6,119	\$5,608	\$15,150	\$15,150	\$15,151
510900	Reimbursements	\$0	(\$5,250)	\$0	\$0	\$0
520200	FICA	\$10,162	\$10,351	\$22,881	\$22,281	\$22,822
520220	Pension DB	\$4,151	\$3,921	\$4,624	\$4,624	\$4,929
520225	Pension DC	\$4,534	\$2,613	\$19,739	\$19,139	\$17,907
520230	Health Insurance	\$40,018	\$38,418	\$208,955	\$204,605	\$115,535
520240	Workers' Comp	\$3,755	\$4,050	\$5,832	\$5,832	\$12,447
	Total Payroll	\$203,975	\$197,725	\$559,740	\$547,190	\$471,584
530315	Pre/Post Employment	\$137	\$75	\$248	\$248	\$450
530341	Other Svcs - Contract / Admin	(\$85,391)	(\$83,891)	(\$87,471)	(\$74,921)	(\$87,471)
530342	Other Svcs - Maint / Licenses	\$791	\$494	\$1,080	\$1,080	\$1,079
530411	Communication - Phone	\$93	\$88	\$88	\$88	\$96
540430	Utilities	\$48,126	\$70,305	\$72,288	\$72,288	\$72,288
545270	R&M Infra - Grounds	\$624,298	\$436,334	\$612,697	\$612,697	\$755,074
545300	R&M Mach & Equip	\$259	\$1,540	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$710	\$1,936	\$750	\$750	\$2,000
550510	Office	\$0	\$110	\$100	\$100	\$100
550520	Operating	\$0	\$0	\$0	\$0	\$500
550522	Operating - Tires / Filters	\$427	\$501	\$3,000	\$3,000	\$4,000
550525	Operating - Small Tools	\$13,725	\$7,327	\$7,800	\$7,800	\$7,800
550527	Operating - Apparel	\$1,458	\$1,612	\$5,046	\$5,046	\$5,050
552000	Fuel	\$4,723	\$6,904	\$7,578	\$7,578	\$7,578
555400	Travel & Per Diem	\$0	\$12	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$789	\$417	\$1,500	\$1,500	\$4,500
555470	Printing / Binding	\$56	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$92	\$5	\$2,000	\$2,000	\$2,000
555550	Training	\$0	\$60	\$500	\$500	\$500
	Total Operating	\$610,293	\$443,829	\$632,204	\$644,754	\$780,544
591140	To Arbor	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$22,398	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$29,512	\$0	\$0	\$0	\$0
	Total Capital	\$51,910	\$0	\$0	\$0	\$0
	TOTAL	\$1,366,178	\$1,141,554	\$1,191,944	\$1,191,944	\$1,252,128

COMMUNITY DEVELOPMENT

Streetlighting 1530

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$483,906	\$479,425	\$515,093	\$515,093	\$534,055
	Total Operating	\$483,906	\$479,425	\$515,093	\$515,093	\$534,055
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$483,906	\$479,425	\$515,093	\$515,093	\$534,055

GENERAL FUND - POLICE OVERVIEW

All Divisions

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$5,656,596	\$6,038,511	\$5,896,265	\$5,735,210	\$6,269,192
Operating Expenses	\$540,649	\$644,916	\$1,166,535	\$1,176,035	\$1,295,421
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$68,464	\$134,535	\$171,000	\$216,810	\$139,186
TOTAL EXPENDITURES	\$6,265,709	\$6,817,962	\$7,233,800	\$7,128,055	\$7,703,799

Office of the Chief - 2100

Sworn:

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

Civilian:

Support Services Coordinator			1	1
Code Enforcement Specialist	2	2	2	3
Records Clerk	2	2	2	2
Forensic Specialist	2	2	2	2
Crime Analyst			1	1
Total Civilian	6	6	8	9
Total	61	61	63	64

Support Services - 2140 (Dispatch)

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

TOTAL FULL-TIME PERSONNEL	70	70	72	64
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Support Services - Part-Time - 2140 (Dispatch)

Communications Operator	0.50	1.68	1.68	
Total	0.50	1.68	1.68	0.00

TOTAL PART-TIME PERSONNEL	0.50	1.68	1.68	0.00
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POLICE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$3,348,038	\$3,670,896	\$3,522,149	\$3,522,149	\$3,724,654
510140	Overtime	\$219,825	\$218,647	\$100,001	\$100,001	\$123,534
510900	Reimbursements	(\$35,349)	(\$32,709)	\$0	\$0	\$0
520200	FICA	\$266,290	\$288,902	\$278,081	\$278,081	\$293,014
520220	Pension DB	\$1,221,488	\$1,161,244	\$1,134,376	\$1,134,376	\$1,180,765
520225	Pension DC	\$16,765	\$7,022	\$14,363	\$14,363	\$20,772
520230	Health Insurance	\$550,350	\$651,763	\$732,793	\$571,738	\$779,679
520240	Workers' Comp	\$69,189	\$72,746	\$114,502	\$114,502	\$146,774
	Total Payroll	\$5,656,596	\$6,038,511	\$5,896,265	\$5,735,210	\$6,269,192
530315	Pre/Post Employment	\$7,084	\$6,701	\$6,060	\$6,060	\$9,190
530340	Other Svcs	\$2,415	\$1,769	\$4,200	\$4,200	\$4,200
530341	Other Svcs - Contract / Admin	\$7,270	\$46,082	\$466,060	\$475,560	\$488,960
530342	Other Svcs - Maint / Licenses	\$24,257	\$25,448	\$25,710	\$25,710	\$14,934
530411	Communication - Phone	\$49,324	\$50,328	\$56,100	\$56,100	\$88,992
530413	Communication - R&M	\$2,474	\$2,998	\$0	\$0	\$0
540430	Utilities	\$42,977	\$42,165	\$43,100	\$43,100	\$43,100
545100	R&M Buildings	\$35,508	\$19,987	\$22,570	\$21,860	\$32,340
545300	R&M Mach & Equip	\$19,653	\$24,337	\$22,570	\$23,280	\$32,421
545310	R&M M&E - Vehicles	\$59,415	\$87,308	\$53,400	\$65,180	\$53,400
550510	Office	\$6,579	\$9,556	\$7,600	\$7,600	\$8,270
550520	Operating	\$30,334	\$25,482	\$39,460	\$35,460	\$45,560
550522	Operating - Tires / Filters	\$13,630	\$11,349	\$20,000	\$20,000	\$20,000
550523	Operating - Janitorial	\$3,005	\$3,000	\$3,500	\$3,500	\$3,575
550525	Operating - Small Tools	\$45,205	\$28,372	\$124,455	\$120,455	\$72,377
550526	Operating - Software	\$1,572	\$2,127	\$14,775	\$14,775	\$7,035
550527	Operating - Apparel	\$38,045	\$30,996	\$38,230	\$38,230	\$91,075
552000	Fuel	\$86,788	\$133,429	\$112,360	\$112,360	\$160,360
555400	Travel & Per Diem	\$1,247	\$2,423	\$3,000	\$6,000	\$6,000
555420	Postage / Freight	\$4,655	\$2,461	\$4,000	\$4,000	\$3,750
555441	Rent / Lease - Copy Machine	\$6,444	\$6,823	\$7,140	\$7,140	\$7,512
555442	Rent / Lease - Equipment	\$7,670	\$7,155	\$8,000	\$8,000	\$8,800
555470	Printing / Binding	\$1,858	\$3,108	\$4,615	\$4,615	\$4,850
555480	Promotional / Advertising	\$4,522	\$3,792	\$3,940	\$3,940	\$4,350
555481	Promo - Employee Relations	\$2,297	\$4,574	\$3,980	\$3,980	\$6,330
555482	Promo - Programs	\$3,731	\$15,450	\$4,750	\$4,750	\$4,825
555540	Dues/Reg/Pub	\$3,504	\$3,288	\$4,550	\$4,550	\$4,515
555550	Training	\$29,186	\$42,569	\$53,410	\$46,630	\$51,200
555551	Educational Incentive	\$0	\$1,839	\$9,000	\$9,000	\$17,500
	Total Operating	\$540,649	\$644,916	\$1,166,535	\$1,176,035	\$1,295,421
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$35,327	\$6,192	\$0	\$5,400	\$0
560640	Machinery & Equipment	\$31,584	\$100,187	\$118,000	\$53,711	\$13,700
560641	Mach & Equip - Vehicles	\$0	\$28,069	\$53,000	\$157,699	\$125,486
560642	Mach & Equip - Data Proc	\$1,553	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$87	\$0	\$0	\$0
	Total Capital	\$68,464	\$134,535	\$171,000	\$216,810	\$139,186
	TOTAL POLICE	\$6,265,709	\$6,817,962	\$7,233,800	\$7,128,055	\$7,703,799

POLICE 21

Office of the Chief 2100

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$3,066,057	\$3,373,682	\$3,522,149	\$3,522,149	\$3,724,654
510140	Overtime	\$171,575	\$172,715	\$100,001	\$100,001	\$123,534
510900	Reimbursements	(\$35,349)	(\$32,684)	\$0	\$0	\$0
520200	FICA	\$239,924	\$262,951	\$278,081	\$278,081	\$293,014
520220	Pension DB	\$1,168,311	\$1,132,584	\$1,134,376	\$1,134,376	\$1,180,765
520225	Pension DC	\$8,252	\$3,215	\$14,363	\$14,363	\$20,772
520230	Health Insurance	\$486,219	\$579,804	\$723,293	\$571,738	\$779,679
520240	Workers' Comp	\$68,637	\$72,414	\$114,502	\$114,502	\$146,774
	Total Payroll	\$5,173,626	\$5,564,681	\$5,886,765	\$5,735,210	\$6,269,192
530315	Pre/Post Employment	\$7,084	\$6,701	\$6,060	\$6,060	\$9,190
530341	Other Svcs - Contract / Admin	\$7,270	\$7,915	\$8,060	\$8,060	\$8,060
530342	Other Svcs - Maint / Licenses	\$4,783	\$5,335	\$5,400	\$5,400	\$5,900
530411	Communication - Phone	\$14,634	\$13,491	\$15,300	\$15,300	\$46,197
540430	Utilities	\$42,977	\$42,165	\$43,100	\$43,100	\$43,100
545100	R&M Buildings	\$35,508	\$19,987	\$22,570	\$21,860	\$32,340
545300	R&M Mach & Equip	\$18,131	\$21,214	\$17,920	\$18,630	\$24,001
545310	R&M M&E - Vehicles	\$59,384	\$87,308	\$53,400	\$65,180	\$53,400
550510	Office	\$5,539	\$8,676	\$6,600	\$6,600	\$7,000
550520	Operating	\$3,831	\$6,528	\$4,275	\$4,275	\$14,700
550522	Operating - Tires / Filters	\$13,363	\$11,349	\$20,000	\$20,000	\$20,000
550523	Operating - Janitorial	\$3,005	\$3,000	\$3,500	\$3,500	\$3,575
550525	Operating - Small Tools	\$16,974	\$1,634	\$39,200	\$39,200	\$5,087
550526	Operating - Software	\$1,150	\$1,560	\$5,995	\$5,995	\$4,950
550527	Operating - Apparel	\$24,014	\$1,659	\$0	\$0	\$38,855
552000	Fuel	\$86,788	\$133,429	\$112,360	\$112,360	\$160,360
555400	Travel & Per Diem	\$0	\$348	\$0	\$0	\$0
555420	Postage / Freight	\$330	\$562	\$1,000	\$1,000	\$750
555470	Printing / Binding	\$260	\$682	\$1,115	\$1,115	\$1,250
555481	Promo - Employee Relations	\$2,297	\$4,375	\$3,980	\$3,980	\$6,330
555540	Dues/Reg/Pub	\$3,504	\$3,288	\$4,550	\$4,550	\$4,515
555550	Training	\$2,995	\$0	\$7,100	\$3,320	\$0
555551	Educational Incentive	\$0	\$1,160	\$9,000	\$9,000	\$17,500
	Total Operating	\$353,821	\$382,366	\$390,485	\$398,485	\$507,060
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$35,327	\$6,192	\$0	\$5,400	\$0
560640	Machinery & Equipment	\$24,499	\$100,187	\$109,000	\$53,711	\$13,700
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$102,444	\$3,000
560650	Construction In Progress	\$0	\$87	\$0	\$0	\$0
	Total Capital	\$59,826	\$106,466	\$109,000	\$161,555	\$16,700
	TOTAL	\$5,587,273	\$6,053,513	\$6,386,250	\$6,295,250	\$6,792,952

POLICE 21

Criminal Investigation 2110

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
530342	Other Svcs - Maint / Licenses	\$5,090	\$5,780	\$5,900	\$5,900	\$7,384
530411	Communication - Phone	\$1,869	\$2,258	\$2,880	\$2,880	\$3,060
545300	R&M Mach & Equip	\$0	\$1,218	\$1,700	\$1,700	\$4,200
550510	Office	\$0	\$0	\$0	\$0	\$1,270
550520	Operating	\$3,331	\$4,557	\$5,210	\$5,210	\$5,460
550525	Operating - Small Tools	\$5,569	\$4,179	\$4,875	\$4,875	\$4,500
550527	Operating - Apparel	\$379	\$2,399	\$3,000	\$3,000	\$8,611
555442	Rent / Lease - Equipment	\$7,670	\$7,155	\$8,000	\$8,000	\$8,800
	Total Operating	\$25,108	\$28,746	\$32,765	\$32,765	\$44,485
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$1,510	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$28,069	\$53,000	\$0	\$32,474
	Total Capital	\$1,510	\$28,069	\$53,000	\$0	\$32,474
	TOTAL	\$26,618	\$56,815	\$85,765	\$32,765	\$76,959

POLICE 21

Community Services 2120

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550520	Operating	\$3,484	\$1,032	\$2,475	\$2,475	\$3,575
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$1,270
555470	Printing / Binding	\$969	\$1,044	\$1,500	\$1,500	\$1,450
555480	Promotional / Advertising	\$4,522	\$3,792	\$3,940	\$3,940	\$4,150
555482	Promo - Programs	\$3,731	\$15,450	\$4,750	\$4,750	\$4,825
	Total Operating	\$12,706	\$21,318	\$12,665	\$12,665	\$15,270
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$12,706	\$21,318	\$12,665	\$12,665	\$15,270

POLICE 21

Operations 2130

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$12,737	\$12,737	\$12,760	\$12,760	\$0
530411	Communication - Phone	\$1,311	\$1,338	\$2,400	\$2,400	\$2,775
545300	R&M Mach & Equip	\$0	\$1,305	\$1,850	\$1,850	\$3,050
550520	Operating	\$18,119	\$12,160	\$25,500	\$21,500	\$20,825
550525	Operating - Small Tools	\$13,837	\$20,419	\$75,180	\$75,180	\$57,320
550526	Operating - Software	\$422	\$27	\$5,480	\$5,480	\$1,685
550527	Operating - Apparel	\$12,956	\$26,023	\$33,700	\$33,700	\$42,474
555400	Travel & Per Diem	\$1,247	\$2,075	\$3,000	\$6,000	\$6,000
555470	Printing / Binding	\$41	\$588	\$1,500	\$1,500	\$1,400
555550	Training	\$25,676	\$36,384	\$44,710	\$41,710	\$50,000
555551	Educational Incentive	\$0	\$679	\$0	\$0	\$0
	Total Operating	\$86,346	\$113,735	\$206,080	\$202,080	\$185,529
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$5,575	\$0	\$9,000	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$55,255	\$0
560642	Mach & Equip - Data Proc	\$1,553	\$0	\$0	\$0	\$0
	Total Capital	\$7,128	\$0	\$9,000	\$55,255	\$0
	TOTAL	\$93,474	\$113,735	\$215,080	\$257,335	\$185,529

POLICE 21

Special Operations 2135

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$539	\$0	\$0	\$0	\$0
545310	R&M M&E - Vehicles	\$31	\$0	\$0	\$0	\$0
550520	Operating	\$1,035	\$0	\$0	\$0	\$0
550522	Operating - Tires / Filters	\$267	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$2,695	\$10	\$0	\$0	\$0
	Total Operating	\$4,567	\$10	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$4,567	\$10	\$0	\$0	\$0

POLICE 21

Support Services 2140

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$281,981	\$297,214	\$0	\$0	\$0
510140	Overtime	\$48,250	\$45,932	\$0	\$0	\$0
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$26,366	\$25,951	\$0	\$0	\$0
520220	Pension DB	\$53,177	\$28,660	\$0	\$0	\$0
520225	Pension DC	\$8,513	\$3,807	\$0	\$0	\$0
520230	Health Insurance	\$64,131	\$71,959	\$9,500	\$0	\$0
520240	Workers' Comp	\$552	\$332	\$0	\$0	\$0
	Total Payroll	\$482,970	\$473,830	\$9,500	\$0	\$0
530341	Other Svcs - Contract / Admin	\$0	\$38,167	\$458,000	\$467,500	\$480,900
530342	Other Svcs - Maint / Licenses	\$1,647	\$1,596	\$1,650	\$1,650	\$1,650
530411	Communication - Phone	\$31,510	\$33,241	\$35,520	\$35,520	\$36,960
530413	Communication - R&M	\$2,474	\$2,998	\$0	\$0	\$0
545300	R&M Mach & Equip	\$0	\$600	\$0	\$0	\$0
550510	Office	\$1,040	\$880	\$1,000	\$1,000	\$0
550520	Operating	\$534	\$1,205	\$2,000	\$2,000	\$1,000
550525	Operating - Small Tools	\$4,230	\$2,007	\$5,000	\$1,000	\$2,000
550526	Operating - Software	\$0	\$540	\$3,300	\$3,300	\$400
550527	Operating - Apparel	\$209	\$489	\$200	\$200	\$200
555441	Rent / Lease - Copy Machine	\$6,444	\$6,823	\$7,140	\$7,140	\$7,512
555481	Promo - Employee Relations	\$0	\$199	\$0	\$0	\$0
555550	Training	\$515	\$5,535	\$0	\$0	\$0
	Total Operating	\$48,603	\$94,280	\$513,810	\$519,310	\$530,622
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$531,573	\$568,110	\$523,310	\$519,310	\$530,622

POLICE 21

Code Enforcement 2150

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$1,215	\$569	\$3,000	\$3,000	\$3,000
545300	R&M Mach & Equip	\$983	\$0	\$1,100	\$1,100	\$1,170
550525	Operating - Small Tools	\$1,900	\$123	\$200	\$200	\$2,200
550527	Operating - Apparel	\$487	\$426	\$1,330	\$1,330	\$935
555420	Postage / Freight	\$4,325	\$1,899	\$3,000	\$3,000	\$3,000
555470	Printing / Binding	\$588	\$794	\$500	\$500	\$750
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$200
555550	Training	\$0	\$650	\$1,600	\$1,600	\$1,200
	Total Operating	\$9,498	\$4,461	\$10,730	\$10,730	\$12,455
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$90,012
	Total Capital	\$0	\$0	\$0	\$0	\$90,012
	TOTAL	\$9,498	\$4,461	\$10,730	\$10,730	\$102,467

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.

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Services	\$295,812	\$278,694	\$164,008	\$164,008	\$0
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$295,812	\$278,694	\$164,008	\$164,008	\$0

FIRE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
520220	Current & Past Service Pension Liab.	\$295,812	\$278,694	\$164,008	\$164,008	\$0
	Total Payroll	\$295,812	\$278,694	\$164,008	\$164,008	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$295,812	\$278,694	\$164,008	\$164,008	\$0

FIRE 22

Operations 2200

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
520220	Current & Past Service Pension Liab.	\$295,812	\$278,694	\$164,008	\$164,008	\$0
	Total Payroll	\$295,812	\$278,694	\$164,008	\$164,008	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$295,812	\$278,694	\$164,008	\$164,008	\$0

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

EXPENDITURES	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Personnel Sevices	\$1,017,419	\$1,060,332	\$1,278,839	\$1,272,389	\$1,405,079
Operating Expenses	\$947,391	\$793,768	\$1,068,200	\$1,059,339	\$1,220,438
Transfers	\$500,000	\$500,000	\$0	\$0	\$0
Capital Outlay	\$408,528	\$148,684	\$42,000	\$168,621	\$217,000
TOTAL EXPENDITURES	\$2,873,338	\$2,502,784	\$2,389,039	\$2,500,349	\$2,842,517

Administration - 7200

Director	1	1	1		1
Assistant Director		1	1		1
Total	1	2	2		2

Parks and Grounds - 7230

Parks Manager	1	1	1		1
Parks & Rec Coordinator			1		1
Park Ranger		1	1		1
Maintenance Worker	5	5	6		7
Total	6	7	9		10

Programs / Specials - 7240

Program Coordinator (Events)	1				
Recreation Manager	1				
Total	2	0	0		0

Seniors - 7250

Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
Total	2	2	2		2

TOTAL FULL-TIME PERSONNEL	11	11	13		14
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Parks and Grounds - Part Time - 7230

Park Ranger	5.41	5.41	6.41		6.41
Maintenance Worker					0.73
Irrigation Worker	2.19	2.92	1.43		1
Total	7.6	8.33	7.84		8.14

Seniors - Part Time - 7250

Guest Services Rep	1.46	1.46	1.46		1.46
Maintenance Worker/Janitor	0.73	0.73	0.73		0.73
Total	2.19	2.19	2.19		2.19

TOTAL PART-TIME PERSONNEL	9.79	10.52	10.03		10.33
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PARKS & RECREATION SUMMARY

All Divions

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$681,205	\$753,384	\$926,660	\$920,710	\$1,032,694
510140	Overtime	\$23,182	\$35,597	\$15,131	\$15,131	\$15,738
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$52,474	\$59,374	\$72,535	\$72,035	\$80,353
520220	Pension DB	\$117,390	\$71,563	\$65,419	\$65,419	\$61,508
520225	Pension DC	\$9,638	\$8,520	\$31,523	\$31,523	\$40,753
520230	Health Insurance	\$120,679	\$115,799	\$142,920	\$142,920	\$139,606
520240	Workers' Comp	\$12,851	\$16,120	\$24,651	\$24,651	\$34,427
	Total Payroll	\$1,017,419	\$1,060,332	\$1,278,839	\$1,272,389	\$1,405,079
530314	Consulting	\$125,177	\$1,076	\$0	\$0	\$0
530315	Pre/Post Employment	\$1,619	\$2,990	\$2,040	\$2,040	\$3,706
530341	Other Svcs - Contract / Admin	\$138,164	\$170,049	\$171,401	\$164,851	\$227,409
530342	Other Svcs - Maint / Licenses	\$5,548	\$6,745	\$23,271	\$17,160	\$8,407
530343	Other Svcs - Banking	\$2,250	\$4,633	\$4,800	\$4,800	\$5,000
530411	Communication - Phone	\$3,118	\$3,159	\$1,545	\$1,545	\$4,405
540430	Utilities	\$121,794	\$111,072	\$134,640	\$134,640	\$134,640
545100	R&M Buildings	\$30,835	\$56,830	\$44,582	\$92,534	\$46,552
545270	R&M Infra - Grounds	\$345,781	\$266,759	\$394,000	\$338,648	\$445,228
545300	R&M Mach & Equip	\$26,753	\$28,093	\$33,200	\$42,200	\$38,500
545310	R&M M&E - Vehicles	\$1,422	\$5,440	\$5,200	\$7,600	\$13,600
550510	Office	\$1,873	\$2,240	\$3,445	\$3,445	\$3,145
550520	Operating	\$11,020	\$19,169	\$23,135	\$23,135	\$29,855
550522	Operating - Tires / Filters	\$1,285	\$3,992	\$3,000	\$3,000	\$4,000
550523	Operating - Janitorial	\$15,999	\$23,101	\$27,675	\$27,675	\$30,544
550524	Operating - Chemicals	\$3,541	\$4,477	\$7,200	\$7,200	\$11,000
550525	Operating - Small Tools	\$28,202	\$21,897	\$59,220	\$56,020	\$60,109
550527	Operating - Apparel	\$4,263	\$5,026	\$9,300	\$9,300	\$11,184
552000	Fuel	\$16,269	\$21,691	\$23,876	\$23,876	\$36,584
555400	Travel & Per Diem	\$0	\$19	\$0	\$0	\$0
555420	Postage / Freight	\$28	\$166	\$100	\$100	\$100
555442	Rent / Lease - Equipment	\$3,867	\$10,932	\$6,000	\$9,000	\$10,000
555470	Printing / Binding	\$778	\$67	\$2,150	\$2,150	\$2,075
555480	Promotional / Advertising	\$46,981	\$83	\$310	\$310	\$450
555482	Promo - Programs	\$8,443	\$22,364	\$82,000	\$82,000	\$86,000
555490	Not Otherwise Classified	\$2	(\$5)	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,350	\$902	\$2,485	\$2,485	\$1,635
555550	Training	\$1,029	\$801	\$3,625	\$3,625	\$6,310
	Total Operating	\$947,391	\$793,768	\$1,068,200	\$1,059,339	\$1,220,438
591303	To Public Facilities CP Fund	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
560630	Infrastructure	\$8,871	\$6,910	\$0	\$0	\$0
560631	Improvements	\$1,677	\$1,437	\$0	\$43,000	\$0
560640	Machinery & Equipment	\$125,540	\$0	\$0	\$81,510	\$0
560641	Mach & Equip - Vehicles	\$12,430	\$6,215	\$42,000	\$36,800	\$112,000
560643	Mach & Equip - Furn/Office	\$1,072	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$258,938	\$134,122	\$0	\$7,311	\$105,000
	Total Capital	\$408,528	\$148,684	\$42,000	\$168,621	\$217,000
	TOTAL PARKS & RECREATION	\$2,873,338	\$2,502,784	\$2,389,039	\$2,500,349	\$2,842,517

PARKS & RECREATION 72

Parks & Rec Administration 7200

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$137,311	\$180,960	\$280,553	\$280,553	\$136,073
510140	Overtime	\$321	\$3,635	\$0	\$0	\$0
520200	FICA	\$7,848	\$13,838	\$21,557	\$21,557	\$10,507
520220	Pension DB	\$41,506	\$17,929	\$6,935	\$6,935	\$0
520225	Pension DC	\$1,731	\$3,517	\$19,490	\$19,490	\$9,875
520230	Health Insurance	\$19,466	\$18,325	\$38,664	\$38,664	\$12,661
520240	Workers' Comp	\$734	\$2,039	\$508	\$508	\$805
	Total Payroll	\$208,917	\$240,243	\$367,707	\$367,707	\$169,921
530343	Other Svcs - Banking	\$2,250	\$4,633	\$4,800	\$4,800	\$5,000
530411	Communication - Phone	\$758	\$1,168	\$812	\$812	\$1,200
545100	R&M Buildings	\$160	\$337	\$352	\$352	\$2,352
550510	Office	\$670	\$628	\$690	\$690	\$690
550520	Operating	\$0	\$0	\$120	\$120	\$400
550525	Operating - Small Tools	\$130	\$8	\$500	\$500	\$500
555400	Travel & Per Diem	\$0	\$19	\$0	\$0	\$0
555420	Postage / Freight	\$28	\$166	\$100	\$100	\$100
555470	Printing / Binding	\$0	\$67	\$225	\$225	\$225
555540	Dues/Reg/Pub	\$175	\$127	\$1,240	\$1,240	\$200
555550	Training	\$0	\$328	\$200	\$200	\$300
	Total Operating	\$4,171	\$7,481	\$9,039	\$9,039	\$10,967
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$1,072	\$0	\$0	\$0	\$0
	Total Capital	\$1,072	\$0	\$0	\$0	\$0
	TOTAL	\$214,160	\$247,724	\$376,746	\$376,746	\$180,888

PARKS & RECREATION 72

Athletics 7210

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$957	\$1,010	\$0	\$0	\$0
530411	Communication - Phone	\$245	\$245	\$0	\$0	\$0
550527	Operating - Apparel	\$1,677	\$1,556	\$0	\$0	\$0
	Total Operating	\$2,879	\$2,811	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$2,879	\$2,811	\$0	\$0	\$0

PARKS & RECREATION 72

Athletic Partnerships 7220

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$6,086	\$11,857	\$4,200	\$4,200	\$3,804
	Total Operating	\$6,086	\$11,857	\$4,200	\$4,200	\$3,804
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$6,086	\$11,857	\$4,200	\$4,200	\$3,804

PARKS & RECREATION 72

Parks & Grounds 7230

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$343,740	\$478,715	\$500,932	\$500,932	\$737,117
510140	Overtime	\$17,989	\$28,679	\$12,000	\$12,000	\$12,481
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$28,729	\$38,549	\$39,539	\$39,539	\$57,381
520220	Pension DB	\$44,822	\$41,816	\$46,666	\$46,666	\$47,739
520225	Pension DC	\$4,320	\$3,427	\$9,408	\$9,408	\$27,986
520230	Health Insurance	\$54,091	\$68,786	\$77,169	\$77,169	\$100,664
520240	Workers' Comp	\$8,883	\$11,821	\$18,728	\$18,728	\$26,405
	Total Payroll	\$502,574	\$671,768	\$704,442	\$704,442	\$1,009,773
530314	Consulting	\$125,177	\$1,076	\$0	\$0	\$0
530315	Pre/Post Employment	\$175	\$1,195	\$989	\$989	\$1,797
530341	Other Svcs - Contract / Admin	\$136,639	\$161,944	\$166,978	\$153,978	\$219,786
530342	Other Svcs - Maint / Licenses	\$5,068	\$5,953	\$21,885	\$15,774	\$7,021
530411	Communication - Phone	\$475	\$1,306	\$733	\$733	\$1,765
540430	Utilities	\$58,516	\$58,819	\$62,520	\$62,520	\$62,520
545100	R&M Buildings	\$8,589	\$22,496	\$21,230	\$34,230	\$24,700
545270	R&M Infra - Grounds	\$345,781	\$265,104	\$391,000	\$335,648	\$439,728
545300	R&M Mach & Equip	\$21,945	\$22,356	\$25,200	\$28,400	\$26,000
545310	R&M M&E - Vehicles	\$1,422	\$5,440	\$5,200	\$7,600	\$13,600
550520	Operating	\$7,827	\$17,129	\$13,315	\$13,315	\$21,355
550522	Operating - Tires / Filters	\$1,285	\$3,992	\$3,000	\$3,000	\$4,000
550523	Operating - Janitorial	\$12,194	\$19,227	\$22,425	\$22,425	\$25,044
550524	Operating - Chemicals	\$1,426	\$1,463	\$3,200	\$3,200	\$6,000
550525	Operating - Small Tools	\$18,739	\$7,423	\$50,870	\$47,670	\$49,340
550527	Operating - Apparel	\$2,466	\$2,665	\$7,800	\$7,800	\$9,684
552000	Fuel	\$16,269	\$21,691	\$23,876	\$23,876	\$36,584
555442	Rent / Lease - Equipment	\$3,867	\$10,932	\$6,000	\$9,000	\$10,000
555490	Not Otherwise Classified	\$2	(\$5)	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$425	\$425	\$635	\$635	\$700
555550	Training	\$989	\$383	\$2,550	\$2,550	\$4,990
	Total Operating	\$769,276	\$631,014	\$829,406	\$773,343	\$964,614
591303	To Public Facilities CP Fund	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
560630	Infrastructure	\$8,871	\$6,910	\$0	\$0	\$0
560631	Improvements	\$1,677	\$0	\$0	\$43,000	\$0
560640	Machinery & Equipment	\$98,177	\$0	\$0	\$81,510	\$0
560641	Mach & Equip - Vehicles	\$12,430	\$6,215	\$42,000	\$36,800	\$112,000
560650	Construction In Progress	\$241,818	\$91,178	\$0	\$7,311	\$0
	Total Capital	\$362,973	\$104,303	\$42,000	\$168,621	\$112,000
TOTAL		\$2,134,823	\$1,907,085	\$1,575,848	\$1,646,406	\$2,086,387

PARKS & RECREATION 72

Programs 7240

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$87,063	\$0	\$0	\$0	\$0
510140	Overtime	\$4,309	\$0	\$0	\$0	\$0
520200	FICA	\$7,120	\$0	\$0	\$0	\$0
520220	Pension DB	\$18,765	\$0	\$0	\$0	\$0
520225	Pension DC	\$1,003	\$0	\$0	\$0	\$0
520230	Health Insurance	\$20,878	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$365	\$0	\$0	\$0	\$0
	Total Payroll	\$139,503	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$450	\$511	\$865	\$865	\$1,572
530342	Other Svcs - Maint / Licenses	\$480	\$792	\$1,386	\$1,386	\$1,386
530411	Communication - Phone	\$1,160	\$0	\$0	\$0	\$480
540430	Utilities	\$8,299	\$8,208	\$10,320	\$10,320	\$10,320
545100	R&M Buildings	\$844	\$249	\$5,100	\$5,100	\$2,100
545270	R&M Infra - Grounds	\$0	\$0	\$1,500	\$1,500	\$2,500
545300	R&M Mach & Equip	\$412	\$1,282	\$3,000	\$3,000	\$3,000
550510	Office	\$490	\$0	\$595	\$595	\$595
550520	Operating	\$1,040	\$210	\$1,000	\$1,000	\$2,000
550523	Operating - Janitorial	\$227	\$595	\$1,250	\$1,250	\$1,500
550525	Operating - Small Tools	\$426	\$26	\$800	\$800	\$1,000
555470	Printing / Binding	\$690	\$0	\$1,375	\$1,375	\$1,600
555480	Promotional / Advertising	\$11,053	\$83	\$310	\$310	\$450
555482	Promo - Programs	\$8,443	\$22,364	\$82,000	\$82,000	\$86,000
555540	Dues/Reg/Pub	\$400	\$0	\$125	\$125	\$225
555550	Training	\$40	\$0	\$100	\$100	\$200
	Total Operating	\$34,454	\$34,320	\$109,726	\$109,726	\$114,928
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$75,000
	Total Capital	\$0	\$0	\$0	\$0	\$75,000
	TOTAL	\$173,957	\$34,320	\$109,726	\$109,726	\$189,928

PARKS & RECREATION 72

Seniors 7250

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$113,091	\$93,709	\$145,175	\$139,225	\$159,504
510140	Overtime	\$563	\$3,283	\$3,131	\$3,131	\$3,257
520200	FICA	\$8,777	\$6,987	\$11,439	\$10,939	\$12,465
520230	Health Insurance	\$26,244	\$28,688	\$27,087	\$27,087	\$26,281
520240	Workers' Comp	\$2,869	\$2,260	\$5,415	\$5,415	\$7,217
520220	Pension DB	\$12,297	\$11,818	\$11,818	\$11,818	\$13,769
520225	Pension DC	\$2,584	\$1,576	\$2,625	\$2,625	\$2,892
	Total Payroll	\$166,425	\$148,321	\$206,690	\$200,240	\$225,385
530315	Pre/Post Employment	\$37	\$274	\$186	\$186	\$337
530341	Other Svcs - Contract / Admin	\$1,525	\$8,105	\$4,423	\$10,873	\$7,623
530411	Communication - Phone	\$480	\$440	\$0	\$0	\$960
540430	Utilities	\$54,979	\$44,045	\$61,800	\$61,800	\$61,800
545100	R&M Buildings	\$21,242	\$33,748	\$17,900	\$52,852	\$17,400
545270	R&M Infra - Grounds	\$0	\$1,655	\$1,500	\$1,500	\$3,000
545300	R&M Mach & Equip	\$4,396	\$4,455	\$5,000	\$10,800	\$9,500
550510	Office	\$713	\$1,612	\$2,160	\$2,160	\$1,860
550520	Operating	\$2,153	\$1,830	\$8,700	\$8,700	\$6,100
550523	Operating - Janitorial	\$3,578	\$3,279	\$4,000	\$4,000	\$4,000
550524	Operating - Chemicals	\$2,115	\$3,014	\$4,000	\$4,000	\$5,000
550525	Operating - Small Tools	\$2,821	\$2,583	\$2,850	\$2,850	\$5,465
550527	Operating - Apparel	\$120	\$805	\$1,500	\$1,500	\$1,500
555470	Printing / Binding	\$88	\$0	\$550	\$550	\$250
555540	Dues/Reg/Pub	\$350	\$350	\$485	\$485	\$510
555550	Training	\$0	\$90	\$775	\$775	\$820
	Total Operating	\$94,597	\$106,285	\$115,829	\$163,031	\$126,125
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560631	Improvements	\$0	\$1,437	\$0	\$0	\$0
560640	Machinery & Equipment	\$27,363	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$17,120	\$42,944	\$0	\$0	\$30,000
	Total Capital	\$44,483	\$44,381	\$0	\$0	\$30,000
	TOTAL	\$305,505	\$298,987	\$322,519	\$363,271	\$381,510

PARKS & RECREATION 72

Community Events 7400

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

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$35,928	\$0	\$0	\$0	\$0
	Total Operating	\$35,928	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$35,928	\$0	\$0	\$0	\$0

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GOVERNMENTAL FUNDS
(Exclusive of General Fund)

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OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Sources					
Revenues	\$7,561,386	\$7,365,222	\$6,165,570	\$15,513,245	\$16,808,367
Transfers In	\$3,515,201	\$3,430,000	\$1,280,001	\$1,280,001	\$1,275,001
Total Sources	\$11,076,587	\$10,795,222	\$7,445,571	\$16,793,246	\$18,083,368
Applications					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$4,512,099	\$4,133,155	\$4,859,712	\$4,961,280	\$5,140,840
Debt	\$2,274,520	\$1,409,933	\$1,410,266	\$1,410,266	\$1,410,225
Transfers	\$925,201	\$2,000,000	\$1,070,000	\$1,070,000	\$15,800
Capital Outlay	\$2,660,330	\$3,294,413	\$7,725,500	\$5,767,000	\$8,657,880
Total Applications	\$10,372,150	\$10,837,501	\$15,065,478	\$13,208,546	\$15,224,745

GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

		FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Special Revenue Funds						
101	Police Education	\$2,618	\$5,583	\$3,000	\$3,000	\$3,125
102	Special Law Enf. Trust - Local	\$3,814	\$52,933	\$5	\$5	\$50
103	Special Law Enf. Trust - Federal	\$18,875	\$74,270	\$40	\$40	\$40
120	Transportation Improvement	\$647,981	\$600,635	\$532,100	\$532,100	\$563,000
121	Infrastructure Surtax	\$2,479,827	\$2,531,448	\$2,218,000	\$2,218,000	\$2,760,169
130	Solid Waste/Recycling	\$2,694,832	\$3,499,007	\$2,683,736	\$2,683,736	\$3,265,339
140	Arbor	\$529,753	\$807,104	\$2,000	\$5,750	\$10,200
150	Transportation Impact Fee	\$298,056	\$171,728	\$1,000	\$1,000	\$5,000
151	Police Impact Fee	\$68,372	\$26,137	\$600	\$600	\$6,000
152	Fire Impact Fee	\$90,101	\$20,614	\$2,400	\$2,400	\$25,000
153	Park Impact Fee	\$435,658	\$139,753	\$750	\$750	\$4,000
180	Sewer Plant Replacement – ARPA/SRFL	\$0	\$0	\$0	\$9,343,925	\$9,410,000
		\$7,269,887	\$7,929,212	\$5,443,631	\$14,791,306	\$16,051,923
Special Assessment Funds - TLBD/Tuscawilla III						
160	TLBD Maintenance	\$518,964	\$513,034	\$507,893	\$507,893	\$508,348
162	Tuscawilla Phase III	\$13,625	\$13,272	\$13,211	\$13,211	\$13,216
261	TLBD Debt Service	\$140,707	\$139,235	\$138,685	\$138,685	\$138,705
		\$673,296	\$665,541	\$659,789	\$659,789	\$660,269
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	\$58,490	\$56,157	\$55,825	\$55,825	\$56,375
		\$58,490	\$56,157	\$55,825	\$55,825	\$56,375
Debt Service Funds						
202	1999/2011 Debt Service	\$1,302,223	\$1,231,059	\$1,280,276	\$1,280,276	\$1,285,001
240	Central Winds G.O. Debt Service	\$835,459	\$0	\$0	\$0	\$0
		\$2,137,682	\$1,231,059	\$1,280,276	\$1,280,276	\$1,285,001
Capital Project Funds						
301	1999 Construction	\$18,968	\$1,686	\$800	\$800	\$800
302	Revolving Rehab	\$25,108	\$2,231	\$1,000	\$1,000	\$0
303	Perk Up Parks	\$580,687	\$507,726	\$3,500	\$3,500	\$20,000
305	Excellence in Cust Svc Initiative	\$312,469	\$401,610	\$750	\$750	\$9,000
		\$937,232	\$913,253	\$6,050	\$6,050	\$29,800
TOTAL GOVERNMENTAL FUNDS - SOURCES		\$11,076,587	\$10,795,222	\$7,445,571	\$16,793,246	\$18,083,368

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget	
Special Revenue Funds						
101	Police Education	\$7,083	\$11,335	\$3,000	\$3,000	\$12,000
102	Special Law Enf. Trust - Local	\$1,897	\$10,130	\$7,500	\$43,500	\$11,500
103	Special Law Enf. Trust - Federal	\$20,974	\$49,500	\$5,425	\$62,425	\$7,150
120	Transportation Improvement	\$1,065,503	\$293,401	\$1,109,379	\$1,114,197	\$1,244,103
121	Infrastructure Surtax	\$1,405,539	\$4,677,014	\$3,792,000	\$3,792,000	\$2,763,380
130	Solid Waste/Recycling	\$2,961,287	\$3,061,556	\$3,112,500	\$3,112,500	\$3,259,646
140	Arbor	\$168,714	\$122,952	\$498,537	\$502,287	\$557,604
150	Transportation Impact Fee	\$0	\$26,157	\$830,000	\$830,000	\$954,000
151	Police Impact Fee	\$0	\$0	\$0	\$0	\$0
152	Fire Impact Fee	\$0	\$0	\$0	\$0	\$0
153	Park Impact Fee	\$620,071	\$187,813	\$200,000	\$200,000	\$100,000
180	Sewer Plant Replacement – ARPA/SRFL	\$0	\$0	\$0	\$0	\$1,365,800
		\$6,251,068	\$8,439,858	\$9,558,341	\$9,659,909	\$10,275,183
Special Assessment Funds - TLBD/Tuscawillia III						
160	TLBD Maintenance	\$503,957	\$547,159	\$560,116	\$560,116	\$610,111
162	Tuscawillia Phase III	\$15,238	\$14,414	\$15,006	\$15,006	\$15,148
261	TLBD Debt Service	\$161,476	\$134,451	\$160,924	\$160,924	\$135,882
262	TLBD Phase II Debt Service	\$0	\$0	\$0	\$0	\$0
		\$680,671	\$696,024	\$736,046	\$736,046	\$761,141
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	\$55,247	\$49,773	\$70,090	\$70,090	\$72,920
260	Oak Forest Debt Service	\$0	\$0	\$0	\$0	\$0
		\$55,247	\$49,773	\$70,090	\$70,090	\$72,920
Debt Service Funds						
202	1999/2011 Debt Service	\$1,275,000	\$1,278,501	\$1,277,501	\$1,277,501	\$1,277,501
240	Central Winds G.O. Debt Service	\$860,000	\$0	\$0	\$0	\$0
		\$2,135,000	\$1,278,501	\$1,277,501	\$1,277,501	\$1,277,501
Capital Project Funds						
301	1999 Construction	\$0	\$0	\$885,900	\$100,000	\$785,900
302	Revolving Rehab	\$0	\$0	\$1,172,600	\$0	\$1,172,600
303	Perk Up Parks	\$349,823	\$311,092	\$1,350,000	\$1,350,000	\$864,500
304	Utility/Public Works Facility	\$0	\$0	\$0	\$0	\$0
305	Excellence in Cust Svc Initiative	\$900,341	\$62,253	\$15,000	\$15,000	\$15,000
		\$1,250,164	\$373,345	\$3,423,500	\$1,465,000	\$2,838,000
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS						
		\$10,372,150	\$10,837,501	\$15,065,478	\$13,208,546	\$15,224,745
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)						
FUND BALANCE - October 1		\$28,813,736	\$29,518,173	\$23,989,307	\$29,475,894	\$33,060,594
Appropriation TO (FROM) Fund Balance		\$704,437	(\$42,279)	(\$7,619,907)	\$3,584,700	\$2,858,623
FUND BALANCE - September 30		29,518,173	29,475,894	16,369,400	33,060,594	\$35,919,217

Police Education 101

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
351500	Traffic	\$2,163	\$5,556	\$3,000	\$3,000	\$3,000
361100/361300	Investment	\$455	\$27	\$0	\$0	\$125
Total Revenues		\$2,618	\$5,583	\$3,000	\$3,000	\$3,125
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$2,618	\$5,583	\$3,000	\$3,000	\$3,125
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$9,000
555550	Training	\$7,083	\$11,335	\$3,000	\$3,000	\$3,000
Total Operating		\$7,083	\$11,335	\$3,000	\$3,000	\$12,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$7,083	\$11,335	\$3,000	\$3,000	\$12,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$19,875	\$15,410	\$8,310	\$9,658	\$9,658
Appropriation TO (FROM) Fund Balance		(\$4,465)	(\$5,752)	\$0	\$0	(\$8,875)
FUND BALANCE - September 30		\$15,410	\$9,658	\$8,310	\$9,658	\$783

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$3,560	\$52,913	\$0	\$0	\$0
361100/361300	Investment	\$254	\$20	\$5	\$5	\$50
Total Revenues		\$3,814	\$52,933	\$5	\$5	\$50
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$3,814	\$52,933	\$5	\$5	\$50
APPLICATIONS						
530311	Legal	\$0	\$6,526	\$1,500	\$1,500	\$2,500
550525	Operating - Small Tools	\$1,597	\$2,625	\$4,000	\$30,000	\$5,500
555490	Not Otherwise Classified	\$300	\$979	\$2,000	\$2,000	\$3,500
555550	Training	\$0	\$0	\$0	\$10,000	\$0
Total Operating		\$1,897	\$10,130	\$7,500	\$43,500	\$11,500
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$1,897	\$10,130	\$7,500	\$43,500	\$11,500
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$11,631	\$13,548	\$8,997	\$56,351	\$12,856
Appropriation TO (FROM) Fund Balance		\$1,917	\$42,803	(\$7,495)	(\$43,495)	(\$11,450)
FUND BALANCE - September 30		\$13,548	\$56,351	\$1,502	\$12,856	\$1,406

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
355000	Fines & Forfeits - Federal	\$0	\$58,876	\$0	\$0	\$0
355002	Department of Justice	\$17,683	\$15,311	\$0	\$0	\$0
361100/361300	Investment	\$1,192	\$83	\$40	\$40	\$40
	Total Revenues	\$18,875	\$74,270	\$40	\$40	\$40
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$18,875	\$74,270	\$40	\$40	\$40
APPLICATIONS						
550520	Operating	\$3,747	\$3,500	\$1,000	\$1,000	\$2,000
550525	Operating - Small Tools	\$17,227	\$46,000	\$4,425	\$61,425	\$5,150
	Total Operating	\$20,974	\$49,500	\$5,425	\$62,425	\$7,150
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$20,974	\$49,500	\$5,425	\$62,425	\$7,150
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$47,809	\$45,710	\$6,967	\$70,480	\$8,095
	Appropriation TO (FROM) Fund Balance	(\$2,099)	\$24,770	(\$5,385)	(\$62,385)	(\$7,110)
	FUND BALANCE - September 30	\$45,710	\$70,480	\$1,582	\$8,095	\$985

Transportation Improvement - 120

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
312410	1st Loc Op Fuel	\$562,250	\$552,274	\$532,000	\$532,000	\$551,000
344920	Traffic Signal	\$44,225	\$45,332	\$0	\$0	\$0
361100/361300	Investment	\$41,506	\$3,029	\$100	\$100	\$12,000
	Total Revenues	\$647,981	\$600,635	\$532,100	\$532,100	\$563,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$647,981	\$600,635	\$532,100	\$532,100	\$563,000
APPLICATIONS						
530314	Consulting	\$37,408	\$22,200	\$35,000	\$39,818	\$35,000
540430	Utilities	\$8,400	\$8,937	\$9,060	\$9,060	\$9,060
545270	R&M Infra - Grounds	\$10,329	\$10,816	\$23,250	\$23,250	\$31,750
545300	R&M Mach & Equip	\$13,524	\$7,744	\$18,500	\$18,500	\$23,575
545400	R&M Transportation	\$2,807	\$0	\$25,000	\$25,000	\$25,000
545410	R&M Trans - Roads	\$13,617	\$11,450	\$7,000	\$7,000	\$12,000
545411	R&M Trans - Striping	\$9,385	\$300	\$15,000	\$15,000	\$25,000
545412	R&M Trans - Traffic Control	\$64,070	\$43,140	\$25,001	\$25,001	\$33,600
545420	R&M Trans - Sidewalks	\$350,948	\$140,496	\$380,350	\$380,350	\$380,350
550525	Operating - Small Tools	\$6,854	\$5,400	\$18,550	\$18,550	\$33,600
580820	Grants/Aids - Private	\$1,371	\$4,110	\$2,668	\$2,668	\$2,668
	Total Operating	\$518,713	\$254,593	\$559,379	\$564,197	\$611,603
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$46,790	\$38,808	\$0	\$0	\$0
560650	Construction In Progress	\$500,000	\$0	\$550,000	\$550,000	\$632,500
	Total Capital	\$546,790	\$38,808	\$550,000	\$550,000	\$632,500
	TOTAL APPLICATIONS	\$1,065,503	\$293,401	\$1,109,379	\$1,114,197	\$1,244,103
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,858,538	\$1,441,016	\$1,297,406	\$1,748,250	\$1,166,153
	Appropriation TO (FROM) Fund Balance	(\$417,522)	\$307,234	(\$577,279)	(\$582,097)	(\$681,103)
	FUND BALANCE - September 30	\$1,441,016	\$1,748,250	\$720,127	\$1,166,153	\$485,050

Infrastructure Surtax (prev Road Improvements) 121

2nd and 3rd Generation

Division Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$0	\$0	\$0	\$0	\$0
4130	Infrastructure (3rd Gen)	\$2,479,827	\$2,531,448	\$2,218,000	\$2,218,000	\$2,760,169
TOTAL SOURCES		\$2,479,827	\$2,531,448	\$2,218,000	\$2,218,000	\$2,760,169
APPLICATIONS						
4120	Road Improvements (2nd Gen)	(\$62,500)	\$1,042,727	\$0	\$0	\$62,500
4130	Infrastructure (3rd Gen)	\$1,468,039	\$3,634,287	\$3,792,000	\$3,792,000	\$2,700,880
TOTAL APPLICATIONS		\$1,405,539	\$4,677,014	\$3,792,000	\$3,792,000	\$2,763,380
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$9,042,802	\$10,117,090	\$6,587,444	\$7,971,524	\$6,397,524
Appropriation TO (FROM) Fund Balance		\$1,074,288	(\$2,145,566)	(\$1,574,000)	(\$1,574,000)	(\$3,211)
FUND BALANCE - September 30		\$10,117,090	\$7,971,524	\$5,013,444	\$6,397,524	\$6,394,313

Infrastructure Surtax 121

Road Improvements 4120

2nd Generation

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 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	(\$62,500)	\$1,042,727	\$0	\$0	\$62,500
	Total Capital	(\$62,500)	\$1,042,727	\$0	\$0	\$62,500
	TOTAL APPLICATIONS	(\$62,500)	\$1,042,727	\$0	\$0	\$62,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,088,146	\$1,150,646	\$62,500	\$107,919	\$107,919
	Appropriation TO (FROM) Fund Balance	\$62,500	(\$1,042,727)	\$0	\$0	(\$62,500)
	FUND BALANCE - September 30	\$1,150,646	\$107,919	\$62,500	\$107,919	\$45,419

Infrastructure Surtax 121

Infrastructure - 4130

3rd Generation

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
312600	Discretionary Sales Surtax	\$2,271,433	\$2,511,559	\$2,200,000	\$2,200,000	\$2,660,169
361100/361300	Investment	\$208,394	\$19,889	\$18,000	\$18,000	\$100,000
	Total Revenues	\$2,479,827	\$2,531,448	\$2,218,000	\$2,218,000	\$2,760,169
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,479,827	\$2,531,448	\$2,218,000	\$2,218,000	\$2,760,169
APPLICATIONS						
530314	Consulting	\$0	\$27,724	\$25,000	\$25,000	\$25,000
	Total Operating	\$0	\$27,724	\$25,000	\$25,000	\$25,000
591410	To Water Sewer Utility	\$0	\$2,000,000	\$1,070,000	\$1,070,000	\$0
	Total Transfers	\$0	\$2,000,000	\$1,070,000	\$1,070,000	\$0
560610	Land	\$0	\$444,031	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$227,043	\$144,000	\$140,761	\$20,000
560641	Mach & Equip - Vehicles	\$0	\$451,115	\$278,000	\$281,239	\$251,880
560650	Construction In Progress	\$1,468,039	\$484,374	\$2,275,000	\$2,275,000	\$2,404,000
	Total Capital	\$1,468,039	\$1,606,563	\$2,697,000	\$2,697,000	\$2,675,880
	TOTAL APPLICATIONS	\$1,468,039	\$3,634,287	\$3,792,000	\$3,792,000	\$2,700,880
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$7,954,656	\$8,966,444	\$6,524,944	\$7,863,605	\$6,289,605
	Appropriation TO (FROM) Fund Balance	\$1,011,788	(\$1,102,839)	(\$1,574,000)	(\$1,574,000)	\$59,289
	FUND BALANCE - September 30	\$8,966,444	\$7,863,605	\$4,950,944	\$6,289,605	\$6,348,894

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 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
331390	Federal Grant - Garbage / Solid Waste	\$26,808	\$0	\$0	\$0	\$0
334390	State Grant - Garbage / Solid Waste	\$1,858	\$6,799	\$0	\$0	\$0
338200	Environmental Rev Share	\$58,545	\$58,189	\$59,220	\$59,220	\$61,320
343400	Garbage / Solid Waste	\$2,570,691	\$2,627,766	\$2,605,316	\$2,605,316	\$3,182,261
343420	Recycle Bin Revenue	\$1,970	\$2,680	\$1,200	\$1,200	\$1,600
361100/361300	Investment	\$34,960	\$3,573	\$18,000	\$18,000	\$20,158
	Total Revenues	\$2,694,832	\$2,699,007	\$2,683,736	\$2,683,736	\$3,265,339
381001	From General Fund	\$0	\$800,000	\$0	\$0	\$0
	Total Transfers	\$0	\$800,000	\$0	\$0	\$0
	TOTAL SOURCES	\$2,694,832	\$3,499,007	\$2,683,736	\$2,683,736	\$3,265,339
APPLICATIONS						
530311	Legal	\$0	\$0	\$0	\$0	\$300
530314	Consulting	\$3,630	\$3,629	\$3,500	\$3,648	\$3,760
530320	Accounting / Auditing	\$5,000	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$118,752	\$127,063	\$126,146	\$126,146	\$128,235
540435	Disposal (includes landfill)	\$2,823,464	\$2,919,685	\$2,975,454	\$2,975,454	\$3,117,501
550520	Operating	\$10,441	\$11,179	\$7,400	\$7,252	\$9,850
	Total Operating	\$2,961,287	\$3,061,556	\$3,112,500	\$3,112,500	\$3,259,646
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$2,961,287	\$3,061,556	\$3,112,500	\$3,112,500	\$3,259,646
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,165,088	\$1,898,633	\$1,614,841	\$2,336,084	\$1,907,320
	Appropriation TO (FROM) Fund Balance	(\$266,455)	\$437,451	(\$428,764)	(\$428,764)	\$5,693
	FUND BALANCE - September 30	\$1,898,633	\$2,336,084	\$1,186,077	\$1,907,320	\$1,913,013
	Fund Balance Detail:					
	ACFR Storm Reserve (Assigned)	\$1,237,688	\$1,644,487		\$1,644,487	\$1,644,487
	ACFR Solid Waste (Committed)	\$660,945	\$691,597		\$262,833	\$268,526

Arbor 140

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
316010	Arbor License	\$1,140	\$760	\$500	\$500	\$500
322910	Arbor Permits	\$1,180	\$365	\$500	\$500	\$500
354100	Arbor Fine	\$9,150	\$178,500	\$0	\$3,750	\$0
361100/361300	Investment	\$18,283	\$2,414	\$1,000	\$1,000	\$9,200
366000	Misc Private Donations	\$0	\$125,065	\$0	\$0	\$0
	Total Revenues	\$29,753	\$307,104	\$2,000	\$5,750	\$10,200
381001	From General Fund	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
	TOTAL SOURCES	\$529,753	\$807,104	\$2,000	\$5,750	\$10,200
APPLICATIONS						
530314	Consulting	\$0	\$2,760	\$0	\$3,750	\$0
530341	Other Svcs - Contract / Admin	\$25,035	\$16,662	\$16,662	\$16,662	\$18,329
545270	R&M Infra - Grounds	\$123,827	\$38,643	\$445,000	\$445,000	\$445,000
550520	Operating	\$17,850	\$45,469	\$32,500	\$32,500	\$45,900
550525	Operating - Small Tools	\$1,625	\$418	\$1,000	\$1,000	\$1,000
555480	Promotional / Advertising	\$377	\$0	\$2,375	\$2,375	\$2,375
555550	Training	\$0	\$0	\$1,000	\$1,000	\$0
	Total Operating	\$168,714	\$103,952	\$498,537	\$502,287	\$512,604
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$19,000	\$0	\$0	\$45,000
	Total Capital	\$0	\$19,000	\$0	\$0	\$45,000
	TOTAL APPLICATIONS	\$168,714	\$122,952	\$498,537	\$502,287	\$557,604
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$879,315	\$1,240,354	\$765,426	\$1,924,506	\$1,427,969
	Appropriation TO (FROM) Fund Balance	\$361,039	\$684,152	(\$496,537)	(\$496,537)	(\$547,404)
	FUND BALANCE - September 30	\$1,240,354	\$1,924,506	\$268,889	\$1,427,969	\$880,565

Transportation Impact 150

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
324310	Transportation - Residential	\$263,159	\$134,983	\$0	\$0	\$0
324320	Transportation - Commercial	\$0	\$33,180	\$0	\$0	\$0
361100/361300	Investment	\$34,897	\$3,565	\$1,000	\$1,000	\$5,000
	Total Revenues	\$298,056	\$171,728	\$1,000	\$1,000	\$5,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$298,056	\$171,728	\$1,000	\$1,000	\$5,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$26,157	\$830,000	\$830,000	\$954,000
	Total Capital	\$0	\$26,157	\$830,000	\$830,000	\$954,000
	TOTAL APPLICATIONS	\$0	\$26,157	\$830,000	\$830,000	\$954,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,485,450	\$1,783,506	\$1,720,507	\$1,929,077	\$1,100,077
	Appropriation TO (FROM) Fund Balance	\$298,056	\$145,571	(\$829,000)	(\$829,000)	(\$949,000)
	FUND BALANCE - September 30	\$1,783,506	\$1,929,077	\$891,507	\$1,100,077	\$151,077

Police Impact 151

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
324110	Public Safety - Residential	\$53,350	\$22,825	\$0	\$0	\$0
324120	Public Safety - Commercial	\$0	\$1,895	\$0	\$0	\$0
361100/361300	Investment	\$15,022	\$1,417	\$600	\$600	\$6,000
	Total Revenues	\$68,372	\$26,137	\$600	\$600	\$6,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$68,372	\$26,137	\$600	\$600	\$6,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$664,026	\$732,398	\$739,397	\$758,535	\$759,135
	Appropriation TO (FROM) Fund Balance	\$68,372	\$26,137	\$600	\$600	\$6,000
	FUND BALANCE - September 30	\$732,398	\$758,535	\$739,997	\$759,135	\$765,135

Fire Impact - 152

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
324110	Public Safety - Residential	\$33,368	\$14,104	\$0	\$0	\$0
324120	Public Safety - Commercial	\$0	\$1,415	\$0	\$0	\$0
361100/361300	Investment	\$56,733	\$5,095	\$2,400	\$2,400	\$25,000
	Total Revenues	<u>\$90,101</u>	<u>\$20,614</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$25,000</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$90,101</u>	<u>\$20,614</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$25,000</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	\$2,576,909	\$2,667,010	\$2,693,009	\$2,687,624	\$2,690,024
	Appropriation TO (FROM) Fund Balance	<u>\$90,101</u>	<u>\$20,614</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$25,000</u>
	FUND BALANCE - September 30	<u><u>\$2,667,010</u></u>	<u><u>\$2,687,624</u></u>	<u><u>\$2,695,409</u></u>	<u><u>\$2,690,024</u></u>	<u><u>\$2,715,024</u></u>

Park Impact 153

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
324610	Culture / Recreation - Residential	\$323,010	\$138,195	\$0	\$0	\$0
361100/361300	Investment	\$22,393	\$1,558	\$750	\$750	\$4,000
	Total Revenues	\$345,403	\$139,753	\$750	\$750	\$4,000
381303	From Perk Up Parks	\$90,255	\$0	\$0	\$0	\$0
	Total Transfers	\$90,255	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$435,658	\$139,753	\$750	\$750	\$4,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$13,923	(\$54)	\$0	\$0	\$0
560650	Construction In Progress	\$606,148	\$187,867	\$200,000	\$200,000	\$100,000
	Total Capital	\$620,071	\$187,813	\$200,000	\$200,000	\$100,000
	TOTAL APPLICATIONS	\$620,071	\$187,813	\$200,000	\$200,000	\$100,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$989,276	\$804,863	\$456,863	\$756,803	\$557,553
	Appropriation TO (FROM) Fund Balance	(\$184,413)	(\$48,060)	(\$199,250)	(\$199,250)	(\$96,000)
	FUND BALANCE - September 30	\$804,863	\$756,803	\$257,613	\$557,553	\$461,553

Sewer Plant Replacement (ARPA/SRFL) 180

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
332390	ARPA - Other Physical Environment	\$0	\$0	\$0	\$9,343,925	\$9,300,000
361100	Interest / Other Earnings	\$0	\$0	\$0	\$0	\$110,000
Total Revenues		\$0	\$0	\$0	\$9,343,925	\$9,410,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$0	\$0	\$0	\$9,343,925	\$9,410,000
APPLICATIONS						
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$1,350,000
Total Operating		\$0	\$0	\$0	\$0	\$1,350,000
591001	To General Fund	\$0	\$0	\$0	\$0	\$15,800
Total Transfers		\$0	\$0	\$0	\$0	\$15,800
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$0	\$0	\$0	\$0	\$1,365,800
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$0	\$0	\$0	\$9,343,925
Appropriation TO (FROM) Fund Balance		\$0	\$0	\$0	\$9,343,925	\$8,044,200
FUND BALANCE - September 30		\$0	\$0	\$0	\$9,343,925	\$17,388,125

Special Assessment - TLBD Maint 160

Assess Rate/Unit - \$120
 Legal Maximum - \$128

Account Number	Account Description	\$120	\$120	\$120	\$120	\$120
		FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
325200	Charges for Services	\$509,265	\$509,268	\$507,548	\$507,548	\$507,548
366000	Misc Private Donations	\$0	\$3,000	\$0	\$0	\$0
361100/361300	Investment	\$9,699	\$766	\$345	\$345	\$800
	Total Revenues	\$518,964	\$513,034	\$507,893	\$507,893	\$508,348
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$518,964	\$513,034	\$507,893	\$507,893	\$508,348
APPLICATIONS						
530340	Other Svcs	\$2,161	\$2,399	\$2,650	\$2,650	\$2,650
530341	Other Svcs - Contract / Admin	\$58,667	\$59,795	\$59,797	\$59,797	\$100,006
540430	Utilities	\$56,539	\$65,851	\$70,200	\$70,200	\$73,710
540434	Streetlights	\$228,646	\$228,056	\$229,200	\$229,200	\$238,368
545210	R&M Infra - Fountains	\$14,685	\$12,436	\$18,100	\$18,100	\$16,600
545270	R&M Infra - Grounds	\$143,259	\$178,622	\$180,169	\$180,169	\$178,777
	Total Operating	\$503,957	\$547,159	\$560,116	\$560,116	\$610,111
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$503,957	\$547,159	\$560,116	\$560,116	\$610,111
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$218,439	\$233,446	\$194,042	\$199,321	\$147,098
	Appropriation TO (FROM) Fund Balance	\$15,007	(\$34,125)	(\$52,223)	(\$52,223)	(\$101,763)
	FUND BALANCE - September 30	\$233,446	\$199,321	\$141,819	\$147,098	\$45,335

Special Assessment - TLBD I Capital/DS 261

BB&T Bank Note

Final Year FY 2030

		\$36	\$36	\$36	\$36	\$36
Assess Rate/Unit -						
Legal Maximum -						
Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
325100	* Capital Improvement	\$97,062	\$95,604	\$138,655	\$138,655	\$138,655
369900	* Misc Revenue	\$3,825	\$8,416	\$0	\$0	\$0
361100/361300	* Investment	\$39,820	\$35,215	\$30	\$30	\$50
	Total Revenues	\$140,707	\$139,235	\$138,685	\$138,685	\$138,705
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$140,707	\$139,235	\$138,685	\$138,685	\$138,705
APPLICATIONS						
530311	Legal					
530340	Other Svcs	\$588	\$654	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$3,043	\$3,076	\$4,120	\$4,120	\$4,120
	Total Operating	\$3,631	\$3,730	\$4,870	\$4,870	\$4,870
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$97,062	\$95,604	\$99,099	\$99,099	\$102,332
570720	Interest	\$38,248	\$35,117	\$31,955	\$31,955	\$28,680
	Total Debt Service	\$135,310	\$130,721	\$131,054	\$131,054	\$131,012
560650	Construction In Progress	\$22,535	\$0	\$25,000	\$25,000	\$0
	Total Capital	\$22,535	\$0	\$25,000	\$25,000	\$0
	TOTAL APPLICATIONS	\$161,476	\$134,451	\$160,924	\$160,924	\$135,882
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$80,837	\$60,068	\$63,581	\$64,852	\$42,613
	Appropriation TO (FROM) Fund Balance	(\$20,769)	\$4,784	(\$22,239)	(\$22,239)	\$2,823
	FUND BALANCE - September 30	\$60,068	\$64,852	\$41,342	\$42,613	\$45,436

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 - Tuscawillia III 162

Capital/DS and Maintenance Divisions

	<u>Capital</u>	<u>Maint</u>
Assess Rate/Unit -	\$85	\$87
Legal Maximum -	\$88	\$87

Division Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	SOURCES					
1521	Capital Division	\$5,712	\$5,717	\$5,696	\$5,696	\$5,716
1522	Maintenance Division	\$7,913	\$7,555	\$7,515	\$7,515	\$7,500
	TOTAL SOURCES	\$13,625	\$13,272	\$13,211	\$13,211	\$13,216
	APPLICATIONS					
1521	Capital Division	\$6,177	\$6,085	\$6,091	\$6,091	\$6,140
1522	Maintenance Division	\$9,061	\$8,329	\$8,915	\$8,915	\$9,008
	TOTAL APPLICATIONS	\$15,238	\$14,414	\$15,006	\$15,006	\$15,148
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$10,483	\$8,870	\$6,740	\$7,728	\$5,933
	Appropriation TO (FROM) Fund Balance	(\$1,613)	(\$1,142)	(\$1,795)	(\$1,795)	(\$1,932)
	FUND BALANCE - September 30	\$8,870	\$7,728	\$4,945	\$5,933	\$4,001
	Internal Loan to General Fund	<u>(\$45,357)</u>	<u>(\$42,416)</u>			
	per 9/30 ACFR	<u>(\$36,487)</u>	<u>(\$34,688)</u>			

Special Assessment - Tuscawilla III 162

Capital 1521 - Internal Loan

Final Year FY 2033

Assess Rate/Unit - \$85

Legal Maximum - \$88

Account Number	Account Description	\$85 FY 19/20 Actual	\$85 FY 20/21 Actual	\$85 Original FY 21/22 Budget	\$85 Revised FY 21/22 Budget	\$85 FY 22/23 Budget
SOURCES						
325100	Capital Improvement	\$5,712	\$5,717	\$5,696	\$5,696	\$5,696
361100/361300	Investment	\$0	\$0	\$0	\$0	\$20
	Total Revenues	<u>\$5,712</u>	<u>\$5,717</u>	<u>\$5,696</u>	<u>\$5,696</u>	<u>\$5,716</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$5,712</u>	<u>\$5,717</u>	<u>\$5,696</u>	<u>\$5,696</u>	<u>\$5,716</u>
APPLICATIONS						
530340	Other Svcs	\$25	\$28	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$1,942	\$1,846	\$1,845	\$1,845	\$1,893
	Total Operating	<u>\$1,967</u>	<u>\$1,874</u>	<u>\$1,880</u>	<u>\$1,880</u>	<u>\$1,928</u>
		1618				
570710	Principal	\$2,860	\$2,941	\$3,023	\$3,023	\$3,108
570720	Interest	\$1,350	\$1,270	\$1,188	\$1,188	\$1,104
	Total Debt Service	<u>\$4,210</u>	<u>\$4,211</u>	<u>\$4,211</u>	<u>\$4,211</u>	<u>\$4,212</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$6,177</u>	<u>\$6,085</u>	<u>\$6,091</u>	<u>\$6,091</u>	<u>\$6,140</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,963	\$2,498	\$2,102	\$2,130	\$1,735
	Appropriation TO (FROM) Fund Balance	<u>(\$465)</u>	<u>(\$368)</u>	<u>(\$395)</u>	<u>(\$395)</u>	<u>(\$424)</u>
	FUND BALANCE - September 30	<u>\$2,498</u>	<u>\$2,130</u>	<u>\$1,707</u>	<u>\$1,735</u>	<u>\$1,311</u>
	Internal Loan to General Fund	<u>(\$45,357)</u>	<u>(\$42,416)</u>			
	per 9/30 ACFR	<u>(\$42,859)</u>	<u>(\$40,286)</u>			

Special Assessment - Tuscawilla III 162

Maintenance 1522

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

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
		\$75	\$87	\$87	\$87	\$87
SOURCES						
325200	Charges for Services	\$7,518	\$7,523	\$7,500	\$7,500	\$7,500
361100/361300	Investment	\$395	\$32	\$15	\$15	\$0
	Total Revenues	\$7,913	\$7,555	\$7,515	\$7,515	\$7,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$7,913	\$7,555	\$7,515	\$7,515	\$7,500
APPLICATIONS						
530340	Other Svcs	\$33	\$37	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$2,123	\$2,291	\$2,290	\$2,290	\$2,383
540432	Water/Sewer	\$839	\$751	\$840	\$840	\$840
545270	R&M Infra - Grounds	\$6,066	\$5,250	\$5,750	\$5,750	\$5,750
	Total Operating	\$9,061	\$8,329	\$8,915	\$8,915	\$9,008
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$9,061	\$8,329	\$8,915	\$8,915	\$9,008
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$7,520	\$6,372	\$4,638	\$5,598	\$4,198
	Appropriation TO (FROM) Fund Balance	(\$1,148)	(\$774)	(\$1,400)	(\$1,400)	(\$1,508)
	FUND BALANCE - September 30	\$6,372	\$5,598	\$3,238	\$4,198	\$2,690

Special Assessment - Oak Forest Maintenance 161

Assess Rate/Unit - \$60

Legal Maximum - \$63

		\$60	\$60	\$60	\$60	\$60
Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
325200	Charges for Services	\$55,914	\$55,926	\$55,725	\$55,725	\$55,725
361100/361300	Investment	\$2,576	\$231	\$100	\$100	\$650
	Total Revenues	\$58,490	\$56,157	\$55,825	\$55,825	\$56,375
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$58,490	\$56,157	\$55,825	\$55,825	\$56,375
APPLICATIONS						
530340	Other Svcs	\$282	\$261	\$300	\$300	\$300
530341	Other Svcs - Contract / Admin	\$14,834	\$15,205	\$15,203	\$15,203	\$16,180
540430	Utilities	\$3,854	\$4,292	\$4,800	\$4,800	\$5,220
545270	R&M Infra - Grounds	\$36,277	\$30,015	\$49,787	\$49,787	\$51,220
	Total Operating	\$55,247	\$49,773	\$70,090	\$70,090	\$72,920
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$55,247	\$49,773	\$70,090	\$70,090	\$72,920
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$94,099	\$97,342	\$93,441	\$103,726	\$89,461
	Appropriation TO (FROM) Fund Balance	\$3,243	\$6,384	(\$14,265)	(\$14,265)	(\$16,545)
	FUND BALANCE - September 30	\$97,342	\$103,726	\$79,176	\$89,461	\$72,916

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
361100/361300	Investment	\$12,223	\$1,059	\$275	\$275	\$10,000
	Total Revenues	\$12,223	\$1,059	\$275	\$275	\$10,000
381001	From General Fund	\$1,290,000	\$1,230,000	\$1,280,001	\$1,280,001	\$1,275,001
	Total Transfers	\$1,290,000	\$1,230,000	\$1,280,001	\$1,280,001	\$1,275,001
	TOTAL SOURCES	\$1,302,223	\$1,231,059	\$1,280,276	\$1,280,276	\$1,285,001
APPLICATIONS						
530314	Consulting	\$0	\$3,500	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$3,500	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$417,881	\$393,797	\$371,765	\$371,765	\$331,131
570720	Interest	\$857,119	\$881,204	\$903,236	\$903,236	\$943,870
	Total Debt Service	\$1,275,000	\$1,275,001	\$1,275,001	\$1,275,001	\$1,275,001
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$1,275,000	\$1,278,501	\$1,277,501	\$1,277,501	\$1,277,501
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,297,007	\$1,324,230	\$1,282,228	\$1,276,788	\$1,279,563
	Appropriation TO (FROM) Fund Balance	\$27,223	(\$47,442)	\$2,775	\$2,775	\$7,500
	FUND BALANCE - September 30	\$1,324,230	\$1,276,788	\$1,285,003	\$1,279,563	\$1,287,063

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

Central Winds Debt Service 240

2012 Limited General Obligation Note
 BB&T Note refinanced internally at 0%

The voted debt millage for FY2020 has been eliminated with the adoption of Resolution 2019-19 to forgive the Central Winds General Obligation internal loan from Fund 305.

Voted Debt Millage Rate

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
361100/361300	Investment	\$485	\$0	\$0	\$0	\$0
311000	Ad Valorem	\$28	\$0	\$0	\$0	\$0
	Total Revenues	\$513	\$0	\$0	\$0	\$0
381305	From Excellence in Customer Service	\$834,946	\$0	\$0	\$0	\$0
	Total Transfers	\$834,946	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$835,459	\$0	\$0	\$0	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$860,000	\$0	\$0	\$0	\$0
	Total Debt Service	\$860,000	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$860,000	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$24,541	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$24,541)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

1999 Construction Capital Project 301

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
361100/361300	Investment	\$18,968	\$1,686	\$800	\$800	\$800
	Total Revenues	<u>\$18,968</u>	<u>\$1,686</u>	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$18,968</u>	<u>\$1,686</u>	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$885,900	\$100,000	\$785,900
	Total Capital	<u>\$0</u>	<u>\$0</u>	<u>\$885,900</u>	<u>\$100,000</u>	<u>\$785,900</u>
	TOTAL APPLICATIONS	<u>\$0</u>	<u>\$0</u>	<u>\$885,900</u>	<u>\$100,000</u>	<u>\$785,900</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$866,170	\$885,138	\$892,137	\$886,824	\$787,624
	Appropriation TO (FROM) Fund Balance	<u>\$18,968</u>	<u>\$1,686</u>	<u>(\$885,100)</u>	<u>(\$99,200)</u>	<u>(\$785,100)</u>
	FUND BALANCE - September 30	<u><u>\$885,138</u></u>	<u><u>\$886,824</u></u>	<u><u>\$7,037</u></u>	<u><u>\$787,624</u></u>	<u><u>\$2,524</u></u>

Revolving Rehab 302

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
	SOURCES					
361100/361300	Investment	\$25,108	\$2,231	\$1,000	\$1,000	\$0
	Total Revenues	\$25,108	\$2,231	\$1,000	\$1,000	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$25,108	\$2,231	\$1,000	\$1,000	\$0
	APPLICATIONS					
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$1,172,600	\$0	\$1,172,600
	Total Capital	\$0	\$0	\$1,172,600	\$0	\$1,172,600
	TOTAL APPLICATIONS	\$0	\$0	\$1,172,600	\$0	\$1,172,600
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$1,146,555	\$1,171,663	\$1,182,663	\$1,173,894	\$1,174,894
	Appropriation TO (FROM) Fund Balance	\$25,108	\$2,231	(\$1,171,600)	\$1,000	(\$1,172,600)
	FUND BALANCE - September 30	\$1,171,663	\$1,173,894	\$11,063	\$1,174,894	\$2,294

Perk Up Parks - Capital Projects 303

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
361100/361300	Investment	\$80,687	\$7,726	\$3,500	\$3,500	\$20,000
	Total Revenues	\$80,687	\$7,726	\$3,500	\$3,500	\$20,000
381001	From General Fund	\$500,000	\$500,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$500,000	\$0	\$0	\$0
	TOTAL SOURCES	\$580,687	\$507,726	\$3,500	\$3,500	\$20,000
APPLICATIONS						
550525	Operating - Small Tools	\$259,568	\$0	\$0	\$0	\$0
	Total Operating	\$259,568	\$0	\$0	\$0	\$0
591153	To Park Impact	\$90,255	\$0	\$0	\$0	\$0
	Total Transfers	\$90,255	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$311,092	\$1,350,000	\$1,350,000	\$864,500
	Total Capital	\$0	\$311,092	\$1,350,000	\$1,350,000	\$864,500
	TOTAL APPLICATIONS	\$349,823	\$311,092	\$1,350,000	\$1,350,000	\$864,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$3,886,351	\$4,117,215	\$3,541,645	\$4,313,849	\$2,967,349
	Appropriation TO (FROM) Fund Balance	\$230,864	\$196,634	(\$1,346,500)	(\$1,346,500)	(\$844,500)
	FUND BALANCE - September 30	\$4,117,215	\$4,313,849	\$2,195,145	\$2,967,349	\$2,122,849

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
361100/361300	Investment	\$12,469	\$1,610	\$750	\$750	\$9,000
	Total Revenues	\$12,469	\$1,610	\$750	\$750	\$9,000
381001	From General Fund	\$300,000	\$400,000	\$0	\$0	\$0
	Total Transfers	\$300,000	\$400,000	\$0	\$0	\$0
	TOTAL SOURCES	\$312,469	\$401,610	\$750	\$750	\$9,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
591240	To Central Winds GO Debt Service	\$834,946	\$0	\$0	\$0	\$0
	Total Transfers	\$834,946	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$13,578	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$51,817	\$62,253	\$15,000	\$15,000	\$15,000
	Total Capital	\$65,395	\$62,253	\$15,000	\$15,000	\$15,000
	TOTAL APPLICATIONS	\$900,341	\$62,253	\$15,000	\$15,000	\$15,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,448,535	\$860,663	\$833,663	\$1,200,020	\$1,185,770
	Appropriation TO (FROM) Fund Balance	(\$587,872)	\$339,357	(\$14,250)	(\$14,250)	(\$6,000)
	FUND BALANCE - September 30	\$860,663	\$1,200,020	\$819,413	\$1,185,770	\$1,179,770

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ENTERPRISE FUNDS

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Enterprise Funds

Overview

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Sources					
Revenues	\$16,697,865	\$14,155,240	\$13,506,928	\$13,506,928	\$15,721,214
Transfers In	\$640,000	\$2,850,000	\$1,070,000	\$1,070,000	\$0
Total Sources	\$17,337,865	\$17,005,240	\$14,576,928	\$14,576,928	\$15,721,214
Applications					
Personnel Services	\$2,342,689	\$1,561,509	\$2,546,517	\$2,700,475	\$2,865,151
Operating	\$6,685,673	\$7,100,809	\$7,488,936	\$7,569,726	\$8,625,920
Debt	\$2,174,020	\$1,579,208	\$2,454,525	\$2,454,525	\$2,411,104
Transfers	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
Capital	\$5,849,861	\$3,020,127	\$7,506,000	\$7,365,752	\$8,773,400
Total Applications	\$17,598,766	\$13,795,509	\$20,705,315	\$20,799,815	\$23,439,633
Less Capitalized Applications	(\$7,788,643)	(\$4,389,276)			
Total Non-Capital Applications	\$9,810,123	\$9,406,233			

Enterprise Funds - Recap

FUND	FUND NAME	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
410	Water & Sewer Utility	\$12,250,111	\$13,958,792	\$12,413,928	\$12,413,928	\$13,502,714
412	W&S - Service Availability	\$693,873	\$247,051	\$12,000	\$12,000	\$33,500
420	Development Services	\$2,274,042	\$1,309,002	\$955,000	\$955,000	\$977,000
411	Stormwater	\$2,119,839	\$1,490,395	\$1,196,000	\$1,196,000	\$1,208,000
TOTAL SOURCES		\$17,337,865	\$17,005,240	\$14,576,928	\$14,576,928	\$15,721,214
APPLICATIONS						
410	Water & Sewer Utility	\$7,309,638	\$7,249,966	\$15,917,439	\$15,999,439	\$16,802,500
412	W&S - Service Availability	\$0	\$0	\$1,300,000	\$1,300,000	\$2,800,000
420	Development Services	\$1,095,516	\$1,272,906	\$2,079,026	\$2,091,526	\$2,295,617
411	Stormwater	\$1,404,969	\$883,361	\$1,408,850	\$1,408,850	\$1,541,516
TOTAL APPLICATIONS		\$9,810,123	\$9,406,233	\$20,705,315	\$20,799,815	\$23,439,633
CHANGE IN FUND EQUITY						
		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
FUND EQUITY - October 1		\$44,522,816	\$52,722,233	\$21,391,312	\$26,029,457	\$19,806,570
Appropriation TO (FROM) Fund Equity		\$7,527,742	\$7,599,007	(\$6,128,387)	(\$6,222,887)	(\$7,718,419)
FUND EQUITY - September 30		\$52,050,558	\$60,321,240	\$15,262,925	\$19,806,570	\$12,088,151
Non-Cash Adjustments		\$671,675	(\$3,455,905)			
Total Net Assets per ACFR		52,722,233	56,865,335			

Water & Sewer Utility 410 / Service Availability 412

Overview

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Sources					
Revenues	\$12,693,984	\$11,705,843	\$11,355,928	\$11,355,928	\$13,536,214
Transfers In	\$250,000	\$2,500,000	\$1,070,000	\$1,070,000	\$0
Total Sources	\$12,943,984	\$14,205,843	\$12,425,928	\$12,425,928	\$13,536,214
Applications					
Personnel Services	\$1,463,572	\$854,255	\$1,476,018	\$1,681,896	\$1,607,448
Operating Expenses	\$5,064,305	\$5,651,796	\$5,860,559	\$5,876,929	\$6,824,890
Debt	\$2,174,020	\$1,579,208	\$2,454,525	\$2,454,525	\$2,411,104
Transfers	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
Capital Outlay	\$4,171,842	\$2,928,267	\$6,717,000	\$6,576,752	\$7,995,000
Total Applications	\$13,420,262	\$11,547,382	\$17,217,439	\$17,299,439	\$19,602,500
Less Capitalized Applications	(\$6,110,624)	(\$4,297,416)			
Total Non-Capital Applications	\$7,309,638	\$7,249,966			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	1
Assistant Utility/PW Director			1	
Supervisor	1		1	
Project Manager			1	
Utility Supervisor	1			1
Maintenance Worker	16	11	9	9
Line Locator	1	1	1	1
Foreman	2	2	3	3
Lead Waste Water Treatment Oper	1			
Lead Water Plant Operator	1			
Wastewater Treatment Operator	5			
Water Plant Operator	3			
Service Technician	2	2	2	2
Meter Reader	3	3	3	3
Industrial Electrician	1			
Total	38	20	22	21

TOTAL FULL-TIME PERSONNEL	38	20	22	21
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Water & Sewer Operations - Part Time - 3600

Maintenance Worker				0.73
Total	0.00	0.00	0.00	0.73

TOTAL PART-TIME PERSONNEL	0.00	0.00	0.00	0.73
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Water Sewer Utility 410 / Service Availability 412

Fund Recap

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES					
Operating Revenues	\$11,574,925	\$11,384,503	\$11,293,928	\$11,293,928	\$13,422,714
Non-Operating Revenues and Transfers	\$675,186	\$2,574,289	\$1,120,000	\$1,120,000	\$80,000
Service Availability Fund	\$693,873	\$247,051	\$12,000	\$12,000	\$33,500
TOTAL SOURCES	\$12,943,984	\$14,205,843	\$12,425,928	\$12,425,928	\$13,536,214
APPLICATIONS					
Operations	\$7,309,638	\$7,249,966	\$15,917,439	\$15,999,439	\$16,802,500
Service Availability Fund	\$0	\$0	\$1,300,000	\$1,300,000	\$2,800,000
TOTAL APPLICATIONS	\$7,309,638	\$7,249,966	\$17,217,439	\$17,299,439	\$19,602,500

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)		
FUND EQUITY - October 1	\$31,643,606	\$36,751,107	\$13,258,095	\$17,813,891	\$12,940,380
Appropriation TO (FROM) Fund Equity	\$5,634,346	\$6,955,877	(\$4,791,511)	(\$4,873,511)	(\$6,066,286)
FUND EQUITY - September 30	\$37,277,952	\$43,706,984	\$8,466,584	\$12,940,380	\$6,874,094
Non-cash Adjustments	(\$526,845)	(\$2,981,351)			
Total Net Assets per ACFR	\$36,751,107	\$40,725,633			

Total Net Assets Consist of:
 Cash and Investments - \$30,644,012
 Other Current Assets - \$573,184
 Restricted Investments - \$1,320,378
 Net Deferred Flow (pension/OPEB) - (\$1,008,180)
 Current Liabilities - (\$2,764,728)
 Noncurrent Liabilities - (\$9,020,106)
 Capital Assets
 (net of related debt) - \$20,981,073

Water & Sewer Utility 410

Sources

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
<i>Operating:</i>						
343300	Water Supply	\$4,099,375	\$4,018,106	\$3,944,000	\$3,944,000	\$4,743,804
343500	Sewer / Waste Water	\$6,637,710	\$6,644,901	\$6,640,928	\$6,640,928	\$7,910,705
343700	Reclaimed Water	\$488,287	\$452,228	\$435,000	\$435,000	\$544,205
343910	Meter	\$127,462	\$46,516	\$75,000	\$75,000	\$50,000
343920	Penalties (Late)	\$124,450	\$124,233	\$115,000	\$115,000	\$90,000
343925	Application	\$39,660	\$40,300	\$36,000	\$36,000	\$36,000
343930	Turn Off / On	\$36,464	\$49,625	\$42,000	\$42,000	\$42,000
343935	Tampering	\$760	\$380	\$0	\$0	\$0
343940	Inspection	\$6,440	\$2,280	\$4,000	\$4,000	\$4,000
343945	NSF	\$2,150	\$1,860	\$2,000	\$2,000	\$2,000
369300/369301	Settlements & Collections	\$3,076	\$1,453	\$0	\$0	\$0
369900	Misc Revenue	\$9,091	\$2,621	\$0	\$0	\$0
Operating Revenues		\$11,574,925	\$11,384,503	\$11,293,928	\$11,293,928	\$13,422,714
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	(\$153)	\$0	\$0	\$0	\$0
361100/361300	Investment	\$425,339	\$39,709	\$50,000	\$50,000	\$80,000
364100	Auction Proceeds	\$0	\$34,580	\$0	\$0	\$0
Non-Operating Revenues		\$425,186	\$74,289	\$50,000	\$50,000	\$80,000
Total Revenues		\$12,000,111	\$11,458,792	\$11,343,928	\$11,343,928	\$13,502,714
381001	From General Fund	\$250,000	\$500,000	\$0	\$0	\$0
381121	From Infrastructure Surtax	\$0	\$2,000,000	\$1,070,000	\$1,070,000	\$0
Total Transfers		\$250,000	\$2,500,000	\$1,070,000	\$1,070,000	\$0
TOTAL SOURCES		\$12,250,111	\$13,958,792	\$12,413,928	\$12,413,928	\$13,502,714

Water & Sewer Utility 410
Applications

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$873,979	\$723,145	\$873,054	\$1,078,932	\$1,061,587
510140	Overtime	\$46,513	\$47,226	\$36,159	\$36,159	\$36,000
510900	Reimbursements	(\$8,359)	(\$2,692)	\$0	\$0	\$0
520200	FICA	\$70,019	\$57,606	\$85,488	\$85,488	\$83,267
520220	Pension DB	\$222,397	(\$63,615)	\$127,884	\$127,884	\$82,897
520225	Pension DC	\$36,144	\$10,481	\$65,252	\$65,252	\$65,642
520230	Health Insurance	\$201,588	\$63,853	\$262,943	\$262,943	\$241,416
520240	Workers' Comp	\$21,291	\$18,251	\$25,238	\$25,238	\$36,639
	Total Payroll	\$1,463,572	\$854,255	\$1,476,018	\$1,681,896	\$1,607,448
530311	Legal	\$16,510	\$24,934	\$16,560	\$16,560	\$16,560
530314	Consulting	\$2,668,414	\$3,083,817	\$2,751,505	\$2,751,505	\$2,935,364
530315	Pre/Post Employment	\$840	\$0	\$1,130	\$1,130	\$1,130
530341	Other Svcs - Contract / Admin	\$837,742	\$815,760	\$821,901	\$819,901	\$911,490
530340	Other Svcs	\$7,492	\$16,760	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$6,872	\$21,143	\$17,312	\$18,060	\$48,060
530343	Other Svcs - Banking	\$27,669	\$20,916	\$20,000	\$20,000	\$20,000
530411	Communication - Phone	\$10,275	\$11,919	\$13,121	\$13,121	\$19,259
530413	Communication - R&M	\$0	\$442	\$600	\$2,600	\$600
540430	Utilities	\$736,791	\$814,725	\$722,040	\$722,040	\$1,047,884
540435	Disposal	\$53,893	\$0	\$0	\$0	\$0
545100	R&M Buildings	\$10,227	\$19,076	\$11,640	\$11,640	\$7,850
545130	R&M Bldgs - Water Plant	\$84,755	\$23,829	\$281,200	\$281,200	\$286,200
545140	R&M Bldgs - Sewer Plant	\$58,045	\$161,595	\$265,000	\$265,000	\$265,000
545150	R&M Bldgs - Reclaimed Plant	\$1,816	\$35,613	\$49,000	\$49,000	\$49,000
545230	R&M Infra - Lift Stations	\$24,538	\$27,324	\$111,000	\$111,000	\$111,000
545240	R&M Infra - Water System	\$117,283	\$214,248	\$327,000	\$327,000	\$478,400
545250	R&M Infra - Sewer System	\$103,905	\$75,044	\$77,500	\$77,500	\$95,500
545270	R&M Infra - Grounds	\$32,056	\$38,272	\$53,986	\$53,986	\$85,897
545300	R&M Mach & Equip	\$42,329	\$28,904	\$43,450	\$43,450	\$63,220
545310	R&M M&E - Vehicles	\$14,489	\$21,539	\$23,300	\$23,300	\$23,300
545320	R&M M&E - Meters	\$19,624	\$34,919	\$36,309	\$36,309	\$49,569
550510	Office	\$878	\$537	\$1,500	\$1,500	\$1,900
550520	Operating	\$349	\$101	\$0	\$0	\$0
550522	Operating - Tires / Filters	\$4,804	\$4,638	\$5,000	\$5,000	\$12,500
550523	Operating - Janitorial	\$1,262	\$0	\$2,000	\$2,000	\$2,500
550524	Operating - Chemicals	\$21,192	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$11,640	\$15,651	\$36,230	\$37,730	\$41,200
550526	Operating - Software	\$0	\$5,746	\$9,000	\$9,000	\$9,000
550527	Operating - Apparel	\$12,558	\$11,805	\$14,682	\$14,682	\$15,275
552000	Fuel	\$57,966	\$70,854	\$100,613	\$100,613	\$136,357
555400	Travel & Per Diem	\$442	\$590	\$500	\$500	\$2,000
555420	Postage / Freight	\$34	\$257	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$1,916	\$1,575	\$1,920	\$1,920	\$2,040
555442	Rent / Lease - Equipment	\$0	\$1,782	\$3,000	\$3,000	\$13,798
555450	Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
555470	Printing / Binding	\$383	\$0	\$310	\$310	\$310
555480	Promotional / Advertising	\$9,112	\$13,583	\$11,900	\$11,900	\$11,900
555490	Not Otherwise Classified	\$39,372	\$5,151	\$550	\$550	\$550
555540	Dues/Reg/Pub	\$9,568	\$13,195	\$9,950	\$9,950	\$13,010
555550	Training	\$2,264	\$552	\$4,750	\$4,750	\$4,950
599100	Contingency	\$0	\$0	\$0	\$14,122	\$27,217
	Total Operating	\$5,064,305	\$5,651,796	\$5,860,559	\$5,876,929	\$6,824,890

Water & Sewer Utility 410
Applications

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
570710	Principal	\$1,938,782	\$1,369,149	\$1,013,385	\$1,013,385	\$947,587
570720	Interest	\$235,238	\$131,868	\$1,436,140	\$1,436,140	\$1,458,517
570730	Other Debt Service Costs	\$0	\$78,191	\$5,000	\$5,000	\$5,000
	Total Debt Service	\$2,174,020	\$1,579,208	\$2,454,525	\$2,454,525	\$2,411,104
591001	To General Fund	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
	Total Transfers	\$546,523	\$533,856	\$709,337	\$709,337	\$764,058
560621	Buildings - Plants and Main	\$2,758,858	\$40,146	\$0	\$0	\$0
560631	Improvements	\$0	\$26,051	\$0	\$0	\$0
560640	Machinery & Equipment	\$610,933	\$67,169	\$615,000	\$615,000	\$2,187,000
560641	Mach & Equip - Vehicles	\$22,414	\$0	\$0	\$82,000	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$100,000	\$97,752	\$8,000
560643	Mach & Equip - Furn/Office	\$1,919	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$777,718	\$2,794,901	\$4,702,000	\$4,482,000	\$3,000,000
	Total Capital	\$4,171,842	\$2,928,267	\$5,417,000	\$5,276,752	\$5,195,000
	Transfer to Balance Sheet	(\$6,110,624)	(\$4,297,416)			
	Transfer to Balance Sheet	(\$6,110,624)	(\$4,297,416)	\$0	\$0	\$0
TOTAL APPLICATIONS		\$7,309,638	\$7,249,966	\$15,917,439	\$15,999,439	\$16,802,500

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	\$25,709,144	\$30,122,772	\$8,099,760	\$10,938,505	\$7,352,994
Appropriation TO (FROM) Fund Equity	\$4,940,473	\$6,708,826	(\$3,503,511)	(\$3,585,511)	(\$3,299,786)
FUND EQUITY - September 30	\$30,649,617	\$36,831,598	\$4,596,249	\$7,352,994	\$4,053,208
Non-cash Adjustments	(\$526,845)	(\$2,981,351)			
Total Net Assets per ACFR	\$30,122,772	\$33,850,247	Total Net Assets Consist of: Cash and Investments - \$23,768,627 Other Current Assets - \$573,184 Restricted Investments - \$1,320,378 Net Deferred Flow (pension/OPEB) - (\$1,008,180) Current Liabilities - (\$2,764,728) Noncurrent Liabilities - (\$9,020,106) Capital Assets (net of related debt) - \$20,981,073		

Water & Sewer Service Availability 412

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$115,534	\$42,145	\$0	\$0	\$0
324215	Svc Avail - Sewer / Residential	\$436,207	\$151,965	\$0	\$0	\$0
324220	Svc Avail - Water / Commercial	\$1,925	\$3,259	\$0	\$0	\$0
324225	Svc Avail - Sewer / Commercial	\$5,656	\$36,840	\$0	\$0	\$0
	Operating Revenues	\$559,322	\$234,209	\$0	\$0	\$0
<i>Non-Operating:</i>						
361100/361300	Investment	\$134,551	\$12,842	\$12,000	\$12,000	\$33,500
	Non-Operating Revenues	\$134,551	\$12,842	\$12,000	\$12,000	\$33,500
	Total Revenues	\$693,873	\$247,051	\$12,000	\$12,000	\$33,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$693,873	\$247,051	\$12,000	\$12,000	\$33,500
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$1,300,000	\$1,300,000	\$2,800,000
	Total Capital	\$0	\$0	\$1,300,000	\$1,300,000	\$2,800,000
	TOTAL APPLICATIONS	\$0	\$0	\$1,300,000	\$1,300,000	\$2,800,000
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$5,934,462	\$6,628,335	\$5,158,335	\$6,875,386	\$5,587,386
	Appropriation TO (FROM) Fund Equity	\$693,873	\$247,051	(\$1,288,000)	(\$1,288,000)	(\$2,766,500)
	FUND EQUITY - September 30	\$6,628,335	\$6,875,386	\$3,870,335	\$5,587,386	\$2,820,886

Stormwater Utility 411

Overview

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Sources					
Revenues	\$1,729,839	\$1,140,395	\$1,196,000	\$1,196,000	\$1,208,000
Transfers In	\$390,000	\$350,000	\$0	\$0	\$0
Total Sources	\$2,119,839	\$1,490,395	\$1,196,000	\$1,196,000	\$1,208,000
Applications					
Personnel Services	\$433,439	\$312,278	\$403,735	\$366,334	\$516,579
Operating Expenses	\$971,530	\$571,083	\$739,115	\$776,516	\$782,537
Debt	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,593,176	\$0	\$266,000	\$266,000	\$242,400
Total Applications	\$2,998,145	\$883,361	\$1,408,850	\$1,408,850	\$1,541,516
Less Capitalized Applications	(\$1,593,176)	\$0			
Total Non-Capital Applications	\$1,404,969	\$883,361			

Operations - 3800

Stormwater Foreman		1	1		1
Team Leader	1				
Maintenance Worker	5	4	4		3
Total	6	5	5		4

Engineering - 3810

City Engineer	1				1
Civil Engineer	1	1	1		2
Total	2	1	1		3

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

Fund Recap

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$29,334	\$12,406	\$20,000	\$20,000	\$20,000
343901	Stormwater	\$1,105,303	\$1,123,167	\$1,176,000	\$1,176,000	\$1,176,000
Operating Revenues		\$1,134,637	\$1,135,573	\$1,196,000	\$1,196,000	\$1,196,000
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$472,115	\$0	\$0	\$0	\$0
343900	Other Physical Environment	\$0	\$25	\$0	\$0	\$0
361100/361300	Investment	\$5,509	\$3,414	\$0	\$0	\$12,000
364100	Auction Proceeds	\$0	\$1,383	\$0	\$0	\$0
366000	Misc Private Donations	\$117,578	\$0	\$0	\$0	\$0
Non-Operating Revenues		\$595,202	\$4,822	\$0	\$0	\$12,000
Total Revenues		\$1,729,839	\$1,140,395	\$1,196,000	\$1,196,000	\$1,208,000
381001	From General Fund	\$390,000	\$350,000	\$0	\$0	\$0
Total Transfers		\$390,000	\$350,000	\$0	\$0	\$0
TOTAL SOURCES		\$2,119,839	\$1,490,395	\$1,196,000	\$1,196,000	\$1,208,000
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$826,441	\$772,324	\$1,200,478	\$1,200,478	\$1,194,332
3810	Engineering	\$578,528	\$111,037	\$208,372	\$208,372	\$347,184
TOTAL APPLICATIONS		\$1,404,969	\$883,361	\$1,408,850	\$1,408,850	\$1,541,516

CHANGE IN FUND EQUITY

	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$7,652,250	\$9,600,108	\$2,469,656	\$2,110,539	\$1,897,689
Appropriation TO (FROM) Fund Equity	\$714,870	\$607,034	(\$212,850)	(\$212,850)	(\$333,516)
FUND EQUITY - September 30	\$8,367,120	\$10,207,142	\$2,256,806	\$1,897,689	\$1,564,173
Non-cash Adjustments	\$1,232,988	(\$416,491)			
Total Net Assets per ACFR	\$9,600,108	\$9,790,651			

Total Net Assets consist of:
 Cash and Investments - \$2,231,689
 Other Current Assets - \$59,674
 Restricted Investments \$80,308
 Net Deferred Flow (pension) - (\$138,519)
 Current Liabilities - (\$57,153)
 Non-current Liabilities - (\$65,640)
 Capital Assets (net of related debt) - \$7,680,112

Stormwater Utility 411

Applications Summary

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$277,643	\$220,966	\$226,889	\$189,488	\$330,993
510140	Overtime	\$5,730	\$592	\$6,000	\$6,000	\$9,751
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$21,643	\$16,387	\$17,509	\$17,509	\$26,105
520220	Pension DB	\$33,908	\$7,771	\$58,947	\$58,947	\$22,926
520225	Pension DC	\$8,559	\$2,078	\$3,977	\$3,977	\$19,070
520230	Health Insurance	\$74,760	\$55,213	\$74,285	\$74,285	\$90,451
520240	Workers' Comp	\$11,196	\$9,296	\$16,128	\$16,128	\$17,283
	Total Payroll	\$433,439	\$312,278	\$403,735	\$366,334	\$516,579
530311	Legal	\$5,503	\$5,577	\$5,400	\$5,400	\$5,400
530314	Consulting	\$51,210	\$42,127	\$75,000	\$107,570	\$75,000
530315	Pre/Post Employment	\$462	\$75	\$745	\$745	\$745
530341	Other Svcs - Contract / Admin	\$184,284	\$188,818	\$192,802	\$192,802	\$209,332
530342	Other Svcs - Maint / Licenses	\$1,295	\$1,295	\$2,729	\$2,729	\$2,729
530411	Communication - Phone	\$1,003	\$685	\$612	\$612	\$1,488
530413	Communication - R&M	\$170	\$0	\$0	\$0	\$0
545210	R&M Infra - Stormwater	\$92,959	\$86,642	\$167,640	\$167,640	\$166,480
545270	R&M Infra - Grounds	\$582,096	\$204,803	\$212,068	\$212,068	\$226,294
545300	R&M Mach & Equip	\$26,131	\$7,531	\$17,900	\$17,900	\$17,900
545310	R&M M&E - Vehicles	\$3,420	\$4,611	\$4,450	\$4,450	\$4,450
550510	Office	\$106	\$8	\$200	\$200	\$200
550520	Operating	\$0	\$181	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$2,149	\$3,276	\$2,750	\$2,750	\$2,750
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$5,340	\$6,452	\$10,200	\$10,200	\$10,000
550527	Operating - Apparel	\$3,344	\$3,148	\$7,195	\$7,195	\$7,550
552000	Fuel	\$9,227	\$12,614	\$14,939	\$14,939	\$21,299
555400	Travel & Per Diem	\$0	\$24	\$700	\$700	\$500
555420	Postage / Freight	\$7	\$0	\$200	\$200	\$100
555442	Rent / Lease - Equipment	\$0	\$0	\$2,500	\$2,500	\$2,500
555480	Promotional / Advertising	\$242	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,144	\$2,696	\$3,185	\$3,185	\$3,185
555550	Training	\$438	\$520	\$1,900	\$1,900	\$1,100
599100	Contingency	\$0	\$0	\$0	\$4,831	\$7,535
	Total Operating	\$971,530	\$571,083	\$739,115	\$776,516	\$782,537
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560630	Infrastructure	\$1,587,191	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$4,050	\$0	\$50,000	\$50,000	\$0
560643	Mach & Equip - Furn/Office	\$1,935	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$216,000	\$216,000	\$242,400
	Assets Transferred to Balance Sheet	(\$1,593,176)	\$0			
	Total Capital	\$0	\$0	\$266,000	\$266,000	\$242,400
	TOTAL APPLICATIONS	\$1,404,969	\$883,361	\$1,408,850	\$1,408,850	\$1,541,516

Stormwater 38
Operations 3800

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$221,806	\$185,543	\$161,717	\$156,886	\$154,705
510140	Overtime	\$5,686	\$592	\$6,000	\$6,000	\$9,751
520200	FICA	\$17,254	\$13,673	\$12,421	\$12,421	\$12,605
520220	Pension DB	\$27,686	(\$939)	\$4,223	\$4,223	\$14,344
520225	Pension DC	\$7,198	\$1,725	\$2,833	\$2,833	\$7,768
520230	Health Insurance	\$63,395	\$47,598	\$52,331	\$52,331	\$50,253
520240	Workers' Comp	\$10,679	\$8,885	\$11,690	\$11,690	\$12,761
	Total Payroll	\$353,704	\$257,077	\$289,215	\$284,384	\$262,187
530311	Legal	\$5,503	\$5,577	\$5,400	\$5,400	\$5,400
530315	Pre/Post Employment	\$462	\$75	\$745	\$745	\$745
530341	Other Svcs - Contract / Admin	\$171,300	\$175,834	\$175,834	\$175,834	\$192,364
530342	Other Svcs - Maint / Licenses	\$1,295	\$1,295	\$2,145	\$2,145	\$2,145
530411	Communication - Phone	\$334	\$453	\$612	\$612	\$1,248
530413	Communication - R&M	\$170	\$0	\$0	\$0	\$0
545210	R&M Infra - Stormwater	\$92,959	\$86,642	\$167,640	\$167,640	\$166,480
545270	R&M Infra - Grounds	\$149,566	\$204,803	\$212,068	\$212,068	\$226,294
545300	R&M Mach & Equip	\$26,131	\$7,531	\$17,900	\$17,900	\$17,900
545310	R&M M&E - Vehicles	\$3,420	\$4,611	\$4,450	\$4,450	\$4,450
550510	Office	\$24	\$8	\$200	\$200	\$200
550520	Operating	\$0	\$181	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$2,149	\$3,276	\$2,750	\$2,750	\$2,750
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$4,448	\$6,452	\$10,000	\$10,000	\$10,000
550527	Operating - Apparel	\$3,321	\$3,148	\$7,195	\$7,195	\$7,550
552000	Fuel	\$9,043	\$12,426	\$14,939	\$14,939	\$21,299
555400	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
555420	Postage / Freight	\$7	\$0	\$100	\$100	\$100
555442	Rent / Lease - Equipment	\$0	\$0	\$2,500	\$2,500	\$2,500
555480	Promotional / Advertising	\$242	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,144	\$2,685	\$3,185	\$3,185	\$3,185
555550	Training	\$219	\$250	\$1,100	\$1,100	\$1,100
599100	Contingency	\$0	\$0	\$0	\$4,831	\$7,535
	Total Operating	\$472,737	\$515,247	\$645,263	\$650,094	\$689,745
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560630	Infrastructure	\$1,587,191	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$4,050	\$0	\$50,000	\$50,000	\$0
560650	Construction In Progress	\$0	\$0	\$216,000	\$216,000	\$242,400
	Assets Transferred to Balance Sheet	(\$1,591,241)	\$0			
	Total Capital	\$0	\$0	\$266,000	\$266,000	\$242,400
	TOTAL APPLICATIONS	\$826,441	\$772,324	\$1,200,478	\$1,200,478	\$1,194,332

Stormwater 38

Engineering 3810

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$55,837	\$35,423	\$65,172	\$32,602	\$176,288
510140	Overtime	\$44	\$0	\$0	\$0	\$0
510900	Reimbursements	\$0	(\$25)	\$0	\$0	\$0
520200	FICA	\$4,389	\$2,714	\$5,088	\$5,088	\$13,500
520220	Pension DB	\$6,222	\$8,710	\$16,724	\$16,724	\$8,582
520225	Pension DC	\$1,361	\$353	\$1,144	\$1,144	\$11,302
520230	Health Insurance	\$11,365	\$7,615	\$21,954	\$21,954	\$40,198
520240	Workers' Comp	\$517	\$411	\$4,438	\$4,438	\$4,522
	Total Payroll	\$79,735	\$55,201	\$114,520	\$81,950	\$254,392
530314	Consulting	\$51,210	\$42,127	\$75,000	\$107,570	\$75,000
530341	Other Svcs - Contract / Admin	\$12,984	\$12,984	\$16,968	\$16,968	\$16,968
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$584	\$584	\$584
530411	Communication - Phone	\$669	\$232	\$0	\$0	\$240
545270	R&M Infra - Grounds	\$432,530	\$0	\$0	\$0	\$0
550510	Office	\$82	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$892	\$0	\$200	\$200	\$0
550527	Operating - Apparel	\$23	\$0	\$0	\$0	\$0
552000	Fuel	\$184	\$188	\$0	\$0	\$0
555400	Travel & Per Diem	\$0	\$24	\$200	\$200	\$0
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$0
555540	Dues/Reg/Pub	\$0	\$11	\$0	\$0	\$0
555550	Training	\$219	\$270	\$800	\$800	\$0
	Total Operating	\$498,793	\$55,836	\$93,852	\$126,422	\$92,792
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$1,935	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$1,935)	\$0			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$578,528	\$111,037	\$208,372	\$208,372	\$347,184

Development Services 420

Overview

	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
Sources					
Revenues	\$2,274,042	\$1,309,002	\$955,000	\$955,000	\$977,000
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$2,274,042	\$1,309,002	\$955,000	\$955,000	\$977,000
Applications					
Personnel Services	\$445,678	\$394,976	\$666,764	\$652,245	\$741,124
Operating Expenses	\$649,838	\$877,930	\$889,262	\$916,281	\$1,018,493
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$84,843	\$91,860	\$523,000	\$523,000	\$536,000
Total Applications	\$1,180,359	\$1,364,766	\$2,079,026	\$2,091,526	\$2,295,617
Less Capitalized Applications	(\$84,843)	(\$91,860)			
Total Non-Capital Applications	\$1,095,516	\$1,272,906			

Building Plans and Inspections - 2400

Permitting Manager	1	1	1	1
Construction Inspector	1		1	1
Development Coordinator	1	2	4	4
Building Admin Asst				1
Customer Service Rep	1	1		
Total	4	4	6	7

TOTAL FULL-TIME PERSONNEL	4	4	6	7
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Plans and Inspections - Part Time - 2400

Customer Service Rep	2.19	4.73		
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TOTAL PART-TIME PERSONNEL	2.19	4.73	0.00	7.00
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Development Services 420

Sources and Fund Recap

Account Number	Account Description	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$566,874	\$289,809	\$200,000	\$200,000	\$200,000
322130	Building Permits	\$1,337,663	\$843,278	\$600,000	\$600,000	\$600,000
322140	Building Permit - Surcharge	\$5,664	\$4,526	\$3,000	\$3,000	\$3,000
322210	Electrical Permit	\$39,234	\$24,319	\$25,000	\$25,000	\$20,000
322220	Plumbing Permit	\$86,354	\$40,097	\$40,000	\$40,000	\$30,000
322230	Mechanical Permit	\$112,690	\$94,570	\$75,000	\$75,000	\$90,000
369900	Misc Revenue	\$0	\$15	\$0	\$0	\$0
	Operating Revenues	\$2,148,479	\$1,296,614	\$943,000	\$943,000	\$943,000
<i>Non-Operating:</i>						
361100/361300	Investment	\$125,563	\$12,388	\$12,000	\$12,000	\$34,000
	Non-Operating Revenues	\$125,563	\$12,388	\$12,000	\$12,000	\$34,000
	Total Revenues	\$2,274,042	\$1,309,002	\$955,000	\$955,000	\$977,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,274,042	\$1,309,002	\$955,000	\$955,000	\$977,000
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$1,095,516	\$1,272,906	\$2,079,026	\$2,091,526	\$2,295,617
	Total Operating	\$1,095,516	\$1,272,906	\$2,079,026	\$2,091,526	\$2,295,617
	TOTAL APPLICATIONS	\$1,095,516	\$1,272,906	\$2,079,026	\$2,091,526	\$2,295,617

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		
FUND EQUITY - October 1	\$5,226,960	\$6,371,018	\$5,663,561	\$6,105,027	\$4,968,501
Appropriation TO (FROM) Fund Equity	\$1,178,526	\$36,096	(\$1,124,026)	(\$1,136,526)	(\$1,318,617)
FUND EQUITY - September 30	\$6,405,486	\$6,407,114	\$4,539,535	\$4,968,501	\$3,649,884
Non-cash Adjustments:	(\$34,468)	(\$58,063)			
Total Net Assets per ACFR	\$6,371,018	\$6,349,051			

Total Net Assets consist of:
 Cash and Investments - \$6,322,402
 Other Current Assets - \$990
 Restricted Investments - \$68,148
 Net Deferred Flow (pension) - (\$118,428)
 Current Liabilities - (\$121,174)
 Non-current Liabilities - (\$46,911)
 Capital Assets (net of related debt) - \$244,024

Development Services 420

Plans & Inspections - 2400

Account Number	Description of Expenditure	FY 19/20 Actual	FY 20/21 Actual	Original FY 21/22 Budget	Revised FY 21/22 Budget	FY 22/23 Budget
510100	Base Wages/Salaries	\$321,765	\$307,456	\$449,168	\$434,649	\$538,269
510140	Overtime	\$1,562	\$100	\$7,749	\$7,749	\$2,001
520200	FICA	\$24,815	\$22,913	\$34,448	\$34,448	\$41,233
520220	Pension DB	\$36,010	(\$10,898)	\$32,488	\$32,488	\$7,393
520225	Pension DC	\$10,919	\$6,148	\$27,623	\$27,623	\$36,555
520230	Health Insurance	\$49,970	\$68,726	\$112,741	\$112,741	\$111,753
520240	Workers' Comp	\$637	\$531	\$2,547	\$2,547	\$3,920
	Total Payroll	\$445,678	\$394,976	\$666,764	\$652,245	\$741,124
530314	Consulting	\$144,548	\$133,978	\$150,000	\$155,400	\$225,000
530315	Pre/Post Employment	\$0	\$0	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$474,175	\$629,480	\$606,550	\$606,550	\$627,245
530342	Other Svcs - Maint / Licenses	\$0	\$97,371	\$104,100	\$109,412	\$104,100
530411	Communication - Phone	\$3,877	\$3,912	\$3,058	\$3,058	\$3,144
545310	R&M M&E - Vehicles	\$0	\$4,591	\$0	\$0	\$0
550510	Office	\$8,825	\$267	\$2,900	\$2,394	\$3,700
550520	Operating	\$2,832	\$1,123	\$5,000	\$5,000	\$0
550522	Operating - Tires / Filters	\$0	\$0	\$0	\$0	\$1,650
550525	Operating - Small Tools	\$10,396	\$6,306	\$0	\$13,006	\$0
550526	Operating - Software	\$0	\$289	\$12,000	\$6,688	\$12,000
550527	Operating - Apparel	\$626	\$23	\$500	\$500	\$0
552000	Fuel	\$0	\$0	\$2,354	\$2,354	\$3,350
555400	Travel & Per Diem	\$0	\$0	\$0	\$0	\$7,000
555420	Postage / Freight	\$477	\$0	\$500	\$500	\$500
555470	Printing / Binding	\$3,539	\$0	\$500	\$500	\$1,000
555540	Dues/Reg/Pub	\$158	\$586	\$600	\$600	\$1,650
555550	Training	\$385	\$4	\$1,000	\$1,000	\$8,335
599100	Contingency	\$0	\$0	\$0	\$9,119	\$19,619
	Total Operating	\$649,838	\$877,930	\$889,262	\$916,281	\$1,018,493
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$27,694	\$57,820	\$28,000	\$28,000	\$28,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$100,000	\$100,000	\$100,000
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$0	\$8,000
560650	Construction In Progress	\$0	\$34,040	\$225,000	\$395,000	\$400,000
560680	Intangibles	\$57,149	\$0	\$170,000	\$0	\$0
	Assets Transferred to Balance Sheet	(\$84,843)	(\$91,860)			
	Total Capital	\$0	\$0	\$523,000	\$523,000	\$536,000
	TOTAL APPLICATIONS	\$1,095,516	\$1,272,906	\$2,079,026	\$2,091,526	\$2,295,617

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

finances 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

SRFL – 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 – Tusawilla 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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