



2022

FISCAL YEAR



WATER
WORKS

ADOPTED BUDGET

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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

(as transmitted with the Proposed Budget 7.1.21)

Respectfully submitted is the Proposed Fiscal Year 2022 Budget. The total Proposed Budget for all City funds combined is approximately \$54.5M (excluding appropriations to fund balance), and represents a \$3.8M or 7.5%, increase over the prior fiscal year's budget. Total proposed General Fund spending of \$18.7M represents a \$1.8M increase or 11% over the prior fiscal year. After careful review of expenditures necessary to maintain high quality government service and well-maintained public infrastructure, the FY 2022 budget was balanced with proposed operating millage rate of 2.4100 per \$1,000 of value. The Proposed millage rate is equal to that of the prior fiscal year.

Funding Outlook

Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 5.9% in Fiscal Year 2022. At the proposed millage rate of 2.41 mills, the increase in taxable value is anticipated to result in \$369,258 in increased property tax revenues in the City's General Fund in Fiscal Year 2022. Of this increase, approximately 30% 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 14% or 14 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 2022 are budgeted to increase \$1.5M compared to last years COVID environment. This results in an approximate 16.6% increase in those revenues from the prior fiscal year budget. The FY2021 budget was substantially impacted by the COVID crisis. This years budget is more comparative to the previous fiscal year's economic environment at the time the original budget was proposed for FY2020.



Budget Methodology

The City's Fiscal Year 2022 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), 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.

Personnel and related expenditures represent approximately 67% 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 2022 Budget, our overall staffing structure for potential additional reorganizations and

insourcing/outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2022 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 2022 budget is the 12th 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 12 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 100% funded (as of April 2021) for the first time in the history of the Plan
- Provided outstanding Community Events via partnerships and sponsorships rather than tax dollars.

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 – 2020 and 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 2022 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 3.8% in FY 2022. Inclusive of appropriations from fund balance, a total increase of 4.7% is projected as follows:

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|-------------------------------------|---|---|---------------|
| General | \$16,883,194 | \$18,736,477 | 11.0% |
| Other Governmental | 7,392,208 | \$7,427,571 | 0.5% |
| Enterprise | <u>14,933,470</u> | <u>\$14,552,928</u> | (2.5%) |
| Sub-Total | \$39,208,872 | \$40,716,976 | 3.8% |
| Appropriations From Fund Balance | <u>11,516,349</u> | <u>13,804,503</u> | 19.9% |
| Total | <u>\$50,725,221</u> | <u>\$54,521,479</u> | <u>7.5%</u> |

OVERALL BUDGET EXPENDITURES

Total expenditures and transfers out are projected to increase by 6.5% in FY 2022. Inclusive of appropriations to fund balance, a total increase as follows:

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|--------------------------------|---|---|---------------|
| General | \$16,883,194 | \$18,736,477 | 11.0% |
| Other Governmental | 15,092,065 | 15,073,912 | (0.1%) |
| Enterprise | <u>18,705,962</u> | <u>20,705,315</u> | 10.7% |
| Sub-Total | \$50,681,221 | \$54,015,704 | 6.6% |
| Appropriations To Fund Balance | <u>44,000</u> | <u>5,775</u> | (86.9%) |
| Total | <u>\$50,725,221</u> | <u>\$54,521,479</u> | <u>7.5%</u> |

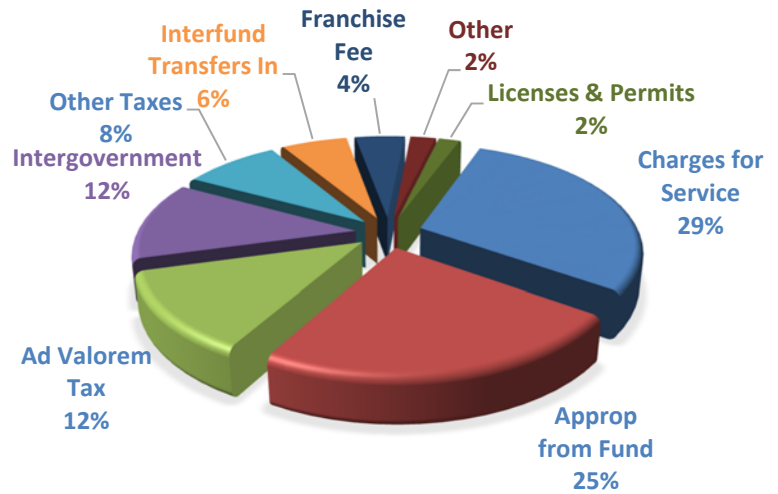
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to stay flat. Year-end fund balances of the Other Governmental Funds and the Enterprise Funds (collectively) are projected to have substantial decreases mainly due to capital budgets of \$13.7M.

| | FY 20/21 Revised Ending Fund Bal/Equity | FY 21/22 Proposed Ending Fund Bal/Equity | Change |
|--------------------|--|---|----------------|
| General | \$8,935,387 | \$8,935,387 | 0.0% |
| Other Governmental | 23,989,307 | 16,342,966 | (31.9%) |
| Enterprise | <u>21,391,312</u> | <u>15,240,035</u> | (28.8%) |
| Total | <u>\$54,316,007</u> | <u>\$40,518,389</u> | <u>(25.4%)</u> |

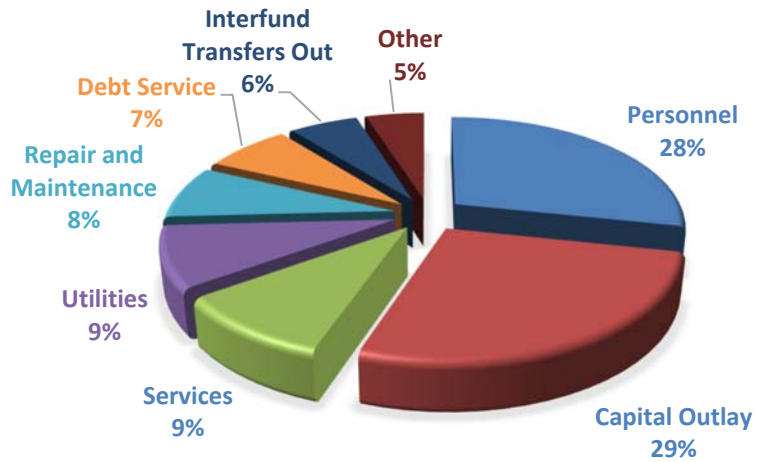
ORGANIZATION-WIDE SOURCES OF FUNDS

| <i>Source</i> | <i>% of Total</i> |
|------------------------|-------------------|
| Charges for Service | 28.5% |
| Appr. from Fund Bal | 25.3% |
| Ad Valorem Tax | 12.2% |
| Intergovernment | 12.0% |
| Other Taxes | 8.2% |
| Interfund Transfers In | 5.6% |
| Franchise Fee | 4.2% |
| Other | 2.1% |
| Licenses & Permits | 1.8% |
| 100.0% | |



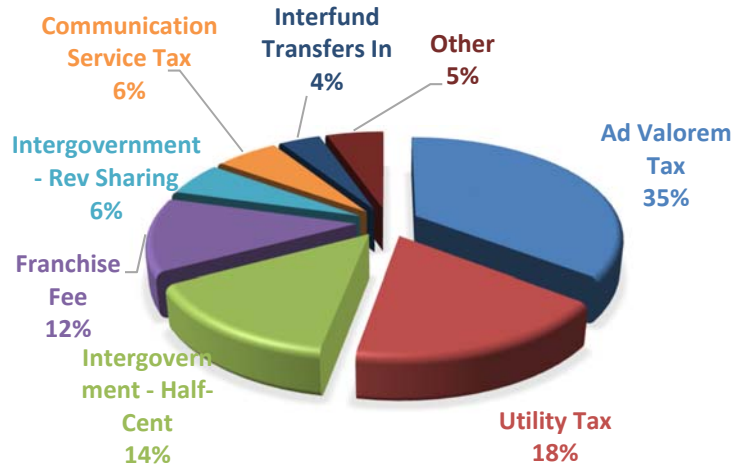
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

| <i>Application</i> | <i>% of Total</i> |
|-------------------------|-------------------|
| Personnel | 27.6% |
| Capital Outlay | 28.9% |
| Services | 9.5% |
| Utilities | 8.9% |
| Repair and Maintenance | 7.7% |
| Debt Service | 7.1% |
| Interfund Transfers Out | 5.6% |
| Other | 4.8% |
| 100.0% | |



GENERAL FUND SOURCES OF FUNDS

| <i>Source</i> | <i>% of Total</i> |
|-------------------------------|-------------------|
| Ad Valorem Tax | 35.4% |
| Utility Tax | 17.5% |
| Intergovernment - Half-Cent | 14.2% |
| Franchise Fee | 12.3% |
| Intergovernment – Rev Sharing | 5.6% |
| Communication Service Tax | 5.9% |
| Interfund Transfers In | 3.8% |
| Other | 5.3% |
| | 100.0% |



Ad Valorem

In order to fund the FY 2022 Proposed Budget a total millage rate of 2.4100 mills is proposed.

| | <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|------------------------|-----------------|-----------------|---------------|
| Operating Millage Rate | 2.4100 | 2.4100 | (0.0000) |

Incorporating the unchanged FY 2022 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 20/21</u> | <u>FY 21/22</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 2022 operating millage rate is estimated to be 4.21% more than the “rolled-back” rate of 2.3127 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

The preliminary FY 2022 ad valorem tax base compares to the base for FY 2021 as follows:

| <u>FY 20/21</u> <u>(FINAL valuation)</u> | <u>FY 21/22</u> <u>(DR-420*)</u> | <u>Change</u> |
|---|---|----------------------|
| \$2,708,235,730 | \$2,867,838,505 | \$159,602,775 / 5.9% |

**Includes New Construction totaling \$45,639,260*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2022 net ad valorem revenues are expected to increase \$369,258 or 5.9% as follows:

| <u>FY 20/21</u> <u>(FINAL valuation)</u> | <u>FY 21/22</u> <u>(DR-420*)</u> | <u>Change</u> |
|---|---|----------------------|
| \$6,265,774 | \$6,635,032 | \$369,258 / 5.9% |

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

FY 2022 State Shared revenues are budgeted to increase by \$826,340 or 28.6% as follows:

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|------------------------|------------------------|----------------------|
| \$2,887,500 | \$3,713,840 | \$826,340 / 28.6% |

Local Communication Services Tax

Projected FY 2022 General Fund revenues from Local Communication Service Taxes are budgeted to increase by \$20,000 or 1.9% as follows:

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|------------------------|------------------------|----------------------|
| \$1,080,000 | \$1,100,000 | \$20,000 / 1.9% |

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 2022 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows:

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|------------------------|------------------------|----------------------|
| \$4,320,000 | \$4,895,850 | \$575,850 / 13.3% |

Other General Fund Sources

Other General Fund sources that includes interfund transfers are expected to increase \$127,333 or 12.2% as shown below. This increase is comprised of many accounts all with marginal increases.

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|-----------------|-----------------|-------------------|
| \$1,045,710 | \$1,173,043 | \$127,333 / 12.2% |

WATER & SEWER SOURCES

Sources in the Water and Sewer Operating Fund are projected to decrease by \$602,942 or 4.6% as follows due a smaller transfer of funds from the Infrastructure Surtax for capital initiatives:

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|-----------------|-----------------|----------------------|
| \$13,016,870 | \$12,413,928 | (\$602,942) / (4.6%) |

For FY 2022, potable water, sewer and reclaimed water rates will be indexed to the CPI of 3.2% (estimate) effective October 1, 2021. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

In Fiscal Year 2020 we 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 addresses 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.

We are currently conducting several engineering evaluations to improve the taste and smell of our drinking water and have initiated a major construction project at Water Treatment Plant No. 1, which will complete later this year.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$131,500 or 16.2% as follows:

| <u>FY 20/21</u> | <u>FY 21/22</u> | <u>Change</u> |
|-----------------|-----------------|-------------------|
| \$811,500 | \$943,000 | \$131,500 / 16.2% |

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 35-unit Northern Oaks Subdivision, 114-unit Winter Springs Townhome Subdivision, and the 379-unit Tuskawilla Crossings Subdivision. The demand for retirement housing is also strong, with vertical construction almost complete on The Savoy, formerly known as Hawthorne Retirement Residence in the Town Center. Commercial development demand is increasing in terms of new construction of Dr. Chau's Medical Office, Wendy's and the Winter Springs Marketplace Shopping Center. In addition there is a proposed Chase Bank within the Town Center. 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 2022, 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.

Tuskawilla III Special Assessment Fund

The Tuskawilla 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 Tuskawilla Units 12/12A wall. There is no proposed increase to the capital assessment of \$85/BU or the maintenance assessment of \$87/BU. The assessment for this fund is not sufficient and will require re-evaluation in 2022.

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 and has remained unchanged. Staff is currently evaluating costs and will look to establish a new rate for residents in FY 22. 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 will become 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

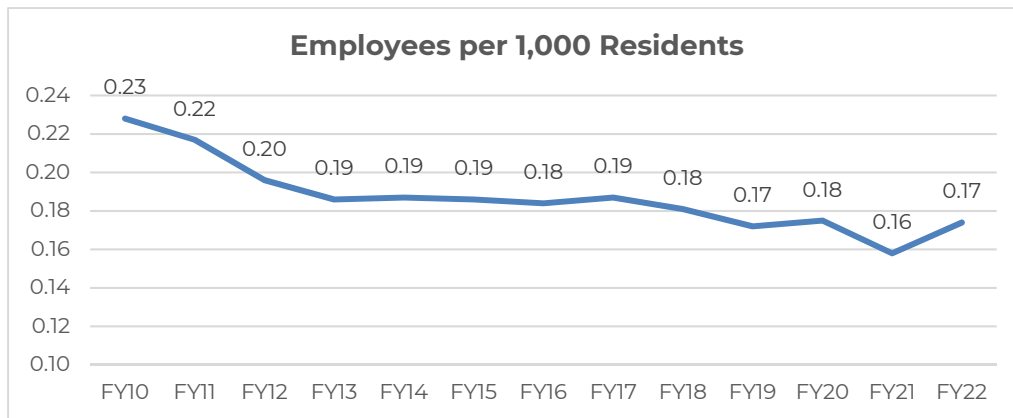
PERSONNEL COSTS

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 the previous fiscal year, that continue to be a challenge in FY 22 are a volatile labor market, increases to minimum wage, additional staffing needed to facilitate essential and significant infrastructure enhancements, 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, increased our headcount to meet with service level demands, and we have increased benefits available to employees. FY 2022 personnel costs, totaling \$15,051,587 are proposed to increase 5.3% over the prior fiscal year as follows:

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|------------|---|---|---------------|
| General | \$11,769,526 | \$12,510,142 | 6.3% |
| Enterprise | <u>2,518,650</u> | <u>2,541,445</u> | 0.9% |
| Total | \$14,288,176 | \$15,051,587 | 5.3% |

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 2022 accompanied by trailing historical data follows:

| | FY09 | FY10 | | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
|-----------|-------------|-------------|----|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Full-Time | 234 | 228 | // | 184 | 187 | 181 | 172 | 177 | 158 | 174 |



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 twelve years. The vested benefit security ratio increased from 48.8% in FY 2007 to ~ 100% as of April 2021. This is primarily due to plan revisions and investment returns which averaged 13.6% 3-year returns, 12.74% 5-year returns and 7.08% since plan inception. 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). This migration has continued to yield material savings to the cost of providing these benefits to employees; however, to meet the demands of the current labor market, we will be offering a traditional PPO plan, as a buy-up option to employees. 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 2022 Operating Costs, totaling \$16,824,488 are proposed to increase 5.1% from the prior fiscal year as follows:

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|--------------------|---|---|---------------|
| General | \$3,871,668 | \$4,462,334 | 15.3% |
| Other Governmental | 4,856,485 | 4,868,146 | 0.2% |
| Enterprise | <u>7,276,467</u> | <u>7,494,008</u> | 3.0% |
| Total | \$16,004,620 | \$16,824,488 | 5.1% |

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

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|-----------------------|---|---|---------------|
| Shared Services | 852,421 | 1,016,083 | 19.2% |
| Community Development | 1,054,794 | 1,214,562 | 15.1% |
| Parks & Recreation | 1,018,945 | 1,059,771 | 4.0% |
| Police | 546,201 | 722,745 | 32.3% |
| Finance | 200,677 | 210,913 | 5.1% |
| Public Works | 137,203 | 163,743 | 19.3% |
| <u>Executive</u> | <u>\$61,427</u> | <u>\$74,517</u> | 21.3% |
| Total | \$3,871,668 | \$4,462,334 | 15.3% |

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 2022 Capital Outlay, totaling \$15.7M is 23.7% more than last year's budget as follows:

| | FY 20/21 Original Budget | FY 21/22 Proposed Budget | Change |
|--------------------|---|---|---------------|
| General | \$12,000 | \$484,000 | 3933.3% |
| Other Governmental | 6,825,646 | 7,725,500 | 13.2% |
| Enterprise | <u>5,868,031</u> | <u>7,506,000</u> | 27.9% |
| Total | \$12,705,677 | \$15,715,500 | 23.7% |

In the prior year the vast majority of General Fund capital (97%) was redirected to other funds. The remainder of the FY 2022 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), Capital Project Funds and Enterprise Funds, which are funded by infrastructure surtax, developer fees, and/or user fees. A detailed capital list is shown on pages 18-20.

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 2022.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2022 Proposed Budget is scheduled for July 7, 2021. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2021. Therefore, consideration and adoption of the tentative millage rates is scheduled for the July 12th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2022 Budget is scheduled for September 13, 2021 and the final public hearing is scheduled for September 27, 2021.

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 2021-2022 Budget

| Fund Type | FY 18/19 Actual | FY 19/20 Actual | Adopted FY 20/21 Budget | FY 21/22 Budget |
|--|---------------------|--------------------|-------------------------------|---------------------|
| General | \$19,570,476 | 18,339,313 | \$16,883,194 | \$18,736,477 |
| Other Governmental: | | | | |
| Special Revenue | \$9,314,179 | 7,269,887 | \$5,395,392 | \$5,443,631 |
| Special Assessment | \$739,578 | 731,786 | \$717,816 | \$715,614 |
| Debt Service | \$1,417,201 | 2,137,682 | \$1,238,000 | \$1,280,276 |
| Capital Project | \$2,303,464 | 937,232 | \$41,000 | \$6,050 |
| Enterprise | \$17,577,792 | 17,337,865 | \$14,933,470 | \$14,576,928 |
| Total Sources (exclusive of approp) | \$50,922,690 | 46,753,765 | \$39,208,872 | \$40,758,976 |
| Total Appropriations FROM Funds | \$1,320,231 | 1,483,594 | \$11,516,349 | \$13,754,069 |
| Total Sources | \$52,242,921 | 48,237,359 | \$50,725,221 | \$54,513,045 |

| Fund Type | FY 18/19 Actual | FY 19/20 Actual | Adopted FY 20/21 Budget | FY 21/22 Budget |
|---|---------------------|--------------------|-------------------------------|---------------------|
| General | \$19,386,791 | 18,102,038 | \$16,883,194 | \$18,736,477 |
| Other Governmental: | | | | |
| Special Revenue | \$5,833,221 | 6,251,068 | \$11,901,759 | \$9,558,341 |
| Special Assessment | \$781,343 | 735,918 | \$784,735 | \$806,136 |
| Debt Service | \$1,188,686 | 1,275,000 | \$1,280,001 | \$1,277,501 |
| Capital Project | \$364,842 | 1,250,164 | \$1,125,570 | \$3,423,500 |
| Enterprise | \$9,606,270 | 9,810,123 | \$18,705,962 | \$20,705,315 |
| Total Applications (exclusive of approp) | \$37,161,153 | 37,424,311 | \$50,681,221 | \$54,507,270 |
| Total Appropriations TO Funds | \$15,081,768 | 10,813,049 | \$44,000 | \$5,775 |
| Total Applications | \$52,242,921 | 48,237,359 | \$50,725,221 | \$54,513,045 |

| | | | | |
|---|--------------------|------------------|--------------------|--------------------|
| * Includes interfund transfers of: | \$5,813,985 | 4,701,724 | \$3,833,958 | \$3,059,338 |
|---|--------------------|------------------|--------------------|--------------------|

ALL FUNDS - SUMMARY

Source/Application Category

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| SOURCES | | | | | |
| Revenues | | | | | |
| General | \$17,687,867 | \$17,792,790 | \$16,279,236 | \$16,603,285 | \$18,027,140 |
| Other Governmental | \$9,912,526 | \$7,561,386 | \$6,162,208 | \$6,312,778 | \$6,165,570 |
| Enterprise | \$17,508,312 | \$16,697,865 | \$12,933,470 | \$12,933,470 | \$13,506,928 |
| TOTAL REVENUES | \$45,108,705 | \$42,052,041 | \$35,374,914 | \$35,849,533 | \$37,699,638 |
| Transfers | | | | | |
| General | \$1,882,609 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| Other Governmental | \$3,861,896 | \$3,515,201 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| Enterprise | \$69,480 | \$640,000 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| TOTAL TRANSFERS | \$5,813,985 | \$4,701,724 | \$3,833,958 | \$3,833,958 | \$3,059,338 |
| Total Sources * | \$50,922,690 | \$46,753,765 | \$39,208,872 | \$39,683,491 | \$40,758,976 |
| APPLICATIONS | | | | | |
| Personnel Services | | | | | |
| General | \$10,222,144 | \$10,767,777 | \$11,769,526 | \$11,800,326 | \$11,839,596 |
| Other Governmental | \$0 | \$0 | \$0 | \$0 | \$0 |
| Enterprise | \$3,060,792 | \$2,342,689 | \$2,518,650 | \$2,518,650 | \$2,546,517 |
| TOTAL PAYROLL | \$13,282,936 | \$13,110,466 | \$14,288,176 | \$14,318,976 | \$14,386,113 |
| Operating | | | | | |
| General | \$4,506,751 | \$3,429,977 | \$3,871,668 | \$3,876,162 | \$5,132,880 |
| Other Governmental | \$3,952,147 | \$4,512,099 | \$4,856,485 | \$4,898,055 | \$4,859,712 |
| Enterprise | \$4,522,099 | \$6,685,673 | \$7,276,467 | \$7,246,034 | \$7,488,936 |
| TOTAL OPERATING | \$12,980,997 | \$14,627,749 | \$16,004,620 | \$16,020,251 | \$17,481,528 |
| Debt Service | | | | | |
| General | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Governmental | \$1,314,474 | \$1,414,520 | \$1,409,934 | \$1,409,934 | \$1,410,266 |
| Enterprise | \$2,145,341 | \$2,174,020 | \$2,438,856 | \$2,438,856 | \$2,454,525 |
| TOTAL DEBT SERVICE | \$3,459,815 | \$3,588,540 | \$3,848,790 | \$3,848,790 | \$3,864,791 |
| Transfers | | | | | |
| General | \$3,680,000 | \$3,230,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| Other Governmental | \$367,206 | \$925,201 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| Enterprise | \$1,766,779 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| TOTAL TRANSFERS | \$5,813,985 | \$4,701,724 | \$3,833,958 | \$3,833,958 | \$3,059,338 |
| Capital | | | | | |
| General | \$977,896 | \$674,284 | \$12,000 | \$300,755 | \$484,000 |
| Other Governmental | \$2,534,265 | \$2,660,330 | \$6,825,646 | \$4,763,646 | \$7,725,500 |
| Enterprise | \$1,628,741 | \$5,849,861 | \$5,868,031 | \$5,958,976 | \$7,506,000 |
| TOTAL CAPITAL | \$5,140,902 | \$9,184,475 | \$12,705,677 | \$11,023,377 | \$15,715,500 |
| Total Applications * | \$40,678,635 | \$45,212,954 | \$50,681,221 | \$49,045,352 | \$54,507,270 |

Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 18/19 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 \$3,517,482 and \$7,788,643, respectively.

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

| <i>Source</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|--|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Charges for Service | \$15,724,279 | 32.6% | \$15,009,282 | 29.6% | \$15,556,589 | 28.5% |
| Approp from Fund | \$1,483,594 | 3.1% | \$11,516,349 | 22.7% | \$13,754,069 | 25.2% |
| Ad Valorem Tax | \$5,869,672 | 12.2% | \$6,287,782 | 12.4% | \$6,635,032 | 12.2% |
| Interfund Transfers In | \$4,701,724 | 9.7% | \$3,833,958 | 7.6% | \$3,059,338 | 5.6% |
| Utility Tax | \$3,348,158 | 6.9% | \$2,883,000 | 5.7% | \$3,277,910 | 6.0% |
| Franchise Fee | \$2,363,385 | 4.9% | \$2,089,258 | 4.1% | \$2,300,333 | 4.2% |
| Intergovernment - Half-Cent | \$2,475,130 | 5.1% | \$1,875,000 | 3.7% | \$2,661,360 | 4.9% |
| Intergovernment - Local Infrastructure | \$2,271,433 | 4.7% | \$1,755,000 | 3.5% | \$2,200,000 | 4.0% |
| Communication Service Tax | \$1,162,625 | 2.4% | \$1,080,000 | 2.1% | \$1,100,000 | 2.0% |
| Intergovernment - Rev Sharing | \$1,279,152 | 2.7% | \$1,012,500 | 2.0% | \$1,052,480 | 1.9% |
| Intergovernment - Other | \$1,170,123 | 2.4% | \$954,200 | 1.9% | \$618,820 | 1.1% |
| Licenses & Permits | \$2,211,113 | 4.6% | \$805,000 | 1.6% | \$987,980 | 1.8% |
| Miscellaneous | \$2,058,723 | 4.3% | \$730,668 | 1.4% | \$393,510 | 0.7% |
| Special Assessments | \$675,471 | 1.4% | \$715,124 | 1.4% | \$715,124 | 1.3% |
| Fines & Forfeitures | \$96,978 | 0.2% | \$100,600 | 0.2% | \$98,000 | 0.2% |
| Other Taxes | \$113,590 | 0.2% | \$77,500 | 0.2% | \$102,500 | 0.2% |
| Loan Proceeds | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Contributed Capital | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Impact Fees | \$1,232,209 | 2.6% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources | \$48,237,359 | 100.0% | \$50,725,221 | 100.0% | \$54,513,045 | 100.0% |

| <i>Application</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|---------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Personnel | \$13,110,466 | 27.2% | \$14,288,176 | 28.2% | \$14,386,113 | 26.4% |
| Capital Outlay | \$3,334,614 | 6.9% | \$12,705,677 | 25.0% | \$15,715,500 | 28.8% |
| Services | \$4,726,609 | 9.8% | \$5,089,952 | 10.0% | \$5,643,389 | 10.4% |
| Utilities | \$4,672,076 | 9.7% | \$4,673,520 | 9.2% | \$4,838,875 | 8.9% |
| Repair and Maintenance | \$3,246,324 | 6.7% | \$3,967,584 | 7.8% | \$4,197,336 | 7.7% |
| Interfund Transfers Out | \$4,701,724 | 9.7% | \$3,833,958 | 7.6% | \$3,059,338 | 5.6% |
| Debt Service | \$1,649,758 | 3.4% | \$3,848,790 | 7.6% | \$3,864,791 | 7.1% |
| Other Operating | \$988,052 | 2.0% | \$1,381,689 | 2.7% | \$1,741,080 | 3.2% |
| Supplies | \$710,547 | 1.5% | \$603,512 | 1.2% | \$700,206 | 1.3% |
| Fuel | \$201,630 | 0.4% | \$229,333 | 0.5% | \$301,774 | 0.6% |
| Grants & Aids | \$82,511 | 0.2% | \$59,030 | 0.1% | \$58,868 | 0.1% |
| Approp to Fund | \$10,813,049 | 22.4% | \$44,000 | 0.1% | \$5,775 | 0.0% |
| Total Applications | \$48,237,359 | 100.0% | \$50,725,221 | 100.0% | \$54,513,045 | 100.0% |

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

| <i>Source</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|-------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Non-Department | \$18,448,826 | 38.2% | \$15,830,492 | 31.2% | \$17,591,765 | 32.3% |
| Water & Sewer | \$12,134,094 | 25.2% | \$12,856,870 | 25.3% | \$12,363,928 | 22.7% |
| Approp from Fund | \$1,483,594 | 3.1% | \$11,516,349 | 22.7% | \$13,754,069 | 25.2% |
| Public Works | \$6,819,653 | 14.1% | \$5,476,617 | 10.8% | \$5,505,137 | 10.1% |
| General Government | \$1,614,692 | 3.3% | \$1,241,000 | 2.4% | \$1,281,026 | 2.3% |
| Stormwater | \$1,724,330 | 3.6% | \$1,097,600 | 2.2% | \$1,196,000 | 2.2% |
| Community Development | \$1,372,226 | 2.8% | \$807,816 | 1.6% | \$763,494 | 1.4% |
| Protective Inspections | \$2,148,479 | 4.5% | \$769,500 | 1.5% | \$943,000 | 1.7% |
| Finance | \$714,854 | 1.5% | \$723,958 | 1.4% | \$709,337 | 1.3% |
| Parks & Recreation | \$1,477,953 | 3.1% | \$248,844 | 0.5% | \$236,304 | 0.4% |
| Police | \$207,407 | 0.4% | \$129,675 | 0.3% | \$118,085 | 0.2% |
| Fire | \$90,101 | 0.2% | \$26,000 | 0.1% | \$2,400 | 0.0% |
| Executive & Legislative | \$1,150 | 0.0% | \$500 | 0.0% | \$48,500 | 0.1% |
| Information Services | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources | \$48,237,359 | 100.0% | \$50,725,221 | 100.0% | \$54,513,045 | 100.0% |

| <i>Application</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|--------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Water & Sewer | \$7,309,638 | 15.2% | \$16,036,927 | 31.6% | \$17,217,439 | 31.6% |
| Public Works | \$6,950,113 | 14.4% | \$12,839,938 | 25.3% | \$12,192,961 | 22.4% |
| Police | \$6,295,671 | 13.1% | \$6,869,264 | 13.5% | \$7,249,725 | 13.3% |
| General Government | \$4,278,121 | 8.9% | \$2,864,362 | 5.6% | \$2,553,118 | 4.7% |
| Community Development | \$2,941,206 | 6.1% | \$2,714,504 | 5.4% | \$4,412,552 | 8.1% |
| Parks & Recreation | \$3,493,409 | 7.2% | \$2,408,764 | 4.7% | \$2,589,039 | 4.7% |
| Information & General Services | \$722,145 | 1.5% | \$2,161,399 | 4.3% | \$2,670,372 | 4.9% |
| Stormwater | \$1,404,969 | 2.9% | \$1,374,789 | 2.7% | \$1,408,850 | 2.6% |
| Protective Inspections | \$1,095,516 | 2.3% | \$1,294,246 | 2.6% | \$2,079,026 | 3.8% |
| Finance | \$1,926,445 | 4.0% | \$1,221,249 | 2.4% | \$1,357,689 | 2.5% |
| Executive & Legislative | \$711,266 | 1.5% | \$617,085 | 1.2% | \$612,491 | 1.1% |
| Fire | \$295,812 | 0.6% | \$278,694 | 0.5% | \$164,008 | 0.3% |
| Non-Department | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Approp to Fund | \$10,813,049 | 22.4% | \$44,000 | 0.1% | \$5,775 | 0.0% |
| Total Applications | \$48,237,359 | 100.0% | \$50,725,221 | 100.0% | \$54,513,045 | 100.0% |

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

| | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|---|--|----------------------------|
| GENERAL FUND | | | |
| Sources | \$16,883,194 | \$17,207,243 | \$18,736,477 |
| Applications | \$16,883,194 | \$17,207,243 | \$18,736,477 |
| Appropriation To (From) Fund Balance | \$0 | \$0 | \$0 |
| FUND BALANCE - October 1 | \$8,824,620 | \$8,935,387 | \$8,935,387 |
| Appropriation TO (FROM) Fund Balance | \$0 | \$0 | \$0 |
| FUND BALANCE - September 30 | \$8,824,620 | \$8,935,387 | \$8,935,387 |
| OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below) | | | |
| Sources | \$7,392,208 | \$7,542,778 | \$7,445,571 |
| Applications | \$15,092,065 | \$13,071,635 | \$15,065,478 |
| Appropriation To (From) Fund Balance | (\$7,699,857) | (\$5,528,857) | (\$7,619,907) |
| FUND BALANCE - October 1 | \$26,752,020 | \$29,518,164 | \$23,989,307 |
| Appropriation TO (FROM) Fund Balance | (\$7,699,857) | (\$5,528,857) | (\$7,619,907) |
| FUND BALANCE - September 30 | \$19,052,163 | \$23,989,307 | \$16,369,400 |
| SOLID WASTE FUND | | | |
| Sources | \$2,646,317 | \$2,646,317 | \$2,683,736 |
| Applications | \$2,930,108 | \$2,930,108 | \$3,112,500 |
| Appropriation To (From) Fund Balance | (\$283,791) | (\$283,791) | (\$428,764) |
| FUND BALANCE - October 1 | \$1,923,742 | \$1,898,632 | \$1,614,841 |
| Appropriation TO (FROM) Fund Balance | (\$283,791) | (\$283,791) | (\$428,764) |
| FUND BALANCE - September 30 | \$1,639,951 | \$1,614,841 | \$1,186,077 |
| INFRASTRUCTURE SURTAX FUND | | | |
| Sources | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| Applications | \$6,029,646 | \$5,554,646 | \$3,792,000 |
| Appropriation To (From) Fund Balance | (\$4,004,646) | (\$3,529,646) | (\$1,574,000) |
| FUND BALANCE - October 1 | \$9,537,802 | \$10,117,090 | \$6,587,444 |
| Appropriation TO (FROM) Fund Balance | (\$4,004,646) | (\$3,529,646) | (\$1,574,000) |
| FUND BALANCE - September 30 | \$5,533,156 | \$6,587,444 | \$5,013,444 |
| TLBD DEBT SERVICE FUND (Phase I) | | | |
| Sources | \$139,105 | \$139,105 | \$138,685 |
| Applications | \$160,592 | \$135,592 | \$160,924 |
| Appropriation To (From) Fund Balance | (\$21,487) | \$3,513 | (\$22,239) |
| FUND BALANCE - October 1 | \$58,701 | \$60,068 | \$63,581 |
| Appropriation TO (FROM) Fund Balance | (\$21,487) | \$3,513 | (\$22,239) |
| FUND BALANCE - September 30 | \$37,214 | \$63,581 | \$41,342 |
| OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate | | | |
| Sources | \$2,581,786 | \$2,732,356 | \$2,405,150 |
| Applications | \$5,971,719 | \$4,451,289 | \$8,000,054 |
| Appropriation To (From) Fund Balance | (\$3,389,933) | (\$1,718,933) | (\$5,594,904) |
| FUND BALANCE - October 1 | \$15,231,775 | \$17,442,374 | \$15,723,441 |
| Appropriation TO (FROM) Fund Balance | (\$3,389,933) | (\$1,718,933) | (\$5,594,904) |
| FUND BALANCE - September 30 | \$11,841,842 | \$15,723,441 | \$10,128,537 |

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

| | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|---|-------------------------------|---------------------|
| ALL ENTERPRISE FUNDS | | | |
| Sources | \$14,933,470 | \$14,933,470 | \$14,576,928 |
| Applications (includes capital, principal reduction, if applicable) | \$18,705,962 | \$18,766,474 | \$20,705,315 |
| Appropriation TO (FROM) Fund Equity | (\$3,772,492) | (\$3,833,004) | (\$6,128,387) |
| | Net Assets less Net Capital (less Renewal/Replacement, Restricted) | | |
| FUND EQUITY ¹ - October 1 | \$18,490,120 | \$25,224,316 | \$21,391,312 |
| Appropriation TO (FROM) Fund Equity | (\$3,772,492) | (\$3,833,004) | (\$6,128,387) |
| FUND EQUITY¹ - September 30 | \$14,717,628 | \$21,391,312 | \$15,262,925 |
| WATER & SEWER (Utility & Service Availability) | | | |
| Sources | \$13,016,870 | \$13,016,870 | \$12,425,928 |
| Applications (includes capital, principal reduction, if applicable) | \$16,036,927 | \$16,036,927 | \$17,217,439 |
| Appropriation TO (FROM) Fund Equity | (\$3,020,057) | (\$3,020,057) | (\$4,791,511) |
| | Net Assets less Net Capital (less Renewal/Replacement, Restricted) | | |
| FUND EQUITY ¹ - October 1 | \$12,930,729 | \$16,278,152 | \$13,258,095 |
| Appropriation TO (FROM) Fund Equity | (\$3,020,057) | (\$3,020,057) | (\$4,791,511) |
| FUND EQUITY¹ - September 30 | \$9,910,672 | \$13,258,095 | \$8,466,584 |
| DEVELOPMENT SERVICES | | | |
| Sources | \$811,500 | \$811,500 | \$955,000 |
| Applications (includes capital, principal reduction, if applicable) | \$1,294,246 | \$1,354,758 | \$2,079,026 |
| Appropriation TO (FROM) Fund Equity | (\$482,746) | (\$543,258) | (\$1,124,026) |
| | Net Assets less Net Capital | | |
| FUND EQUITY ¹ - October 1 | \$4,662,837 | \$6,206,819 | \$5,663,561 |
| Appropriation TO (FROM) Fund Equity | (\$482,746) | (\$543,258) | (\$1,124,026) |
| FUND EQUITY¹ - September 30 | \$4,180,091 | \$5,663,561 | \$4,539,535 |
| STORMWATER | | | |
| Sources | \$1,105,100 | \$1,105,100 | \$1,196,000 |
| Applications (includes capital, principal reduction) | \$1,374,789 | \$1,374,789 | \$1,408,850 |
| Appropriation TO (FROM) Fund Equity | (\$269,689) | (\$269,689) | (\$212,850) |
| | Net Assets less Net Capital | | |
| FUND EQUITY ¹ - October 1 | \$896,554 | \$2,739,345 | \$2,469,656 |
| Appropriation TO (FROM) Fund Equity | (\$269,689) | (\$269,689) | (\$212,850) |
| FUND EQUITY¹ - September 30 | \$626,865 | \$2,469,656 | \$2,256,806 |

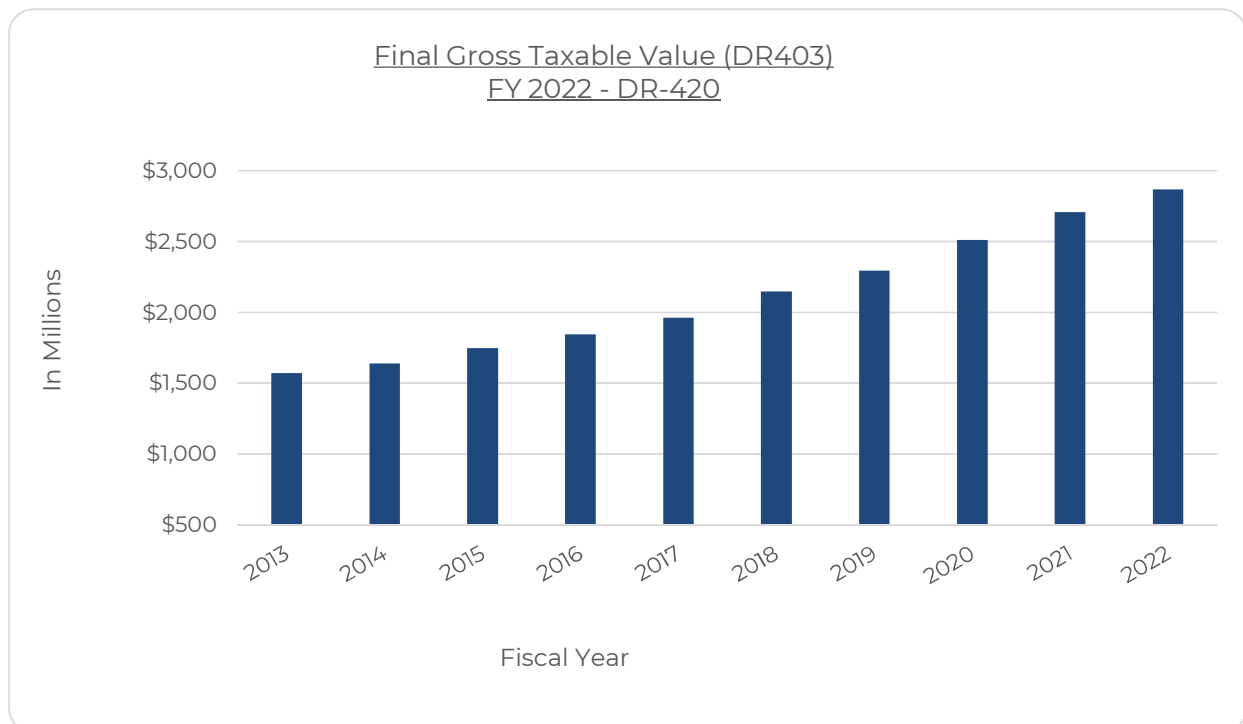
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to CAFR fund equity balances.

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 35% 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 2022 is not the final valuation but rather the valuation as submitted by the Property Appraiser (DR420).

| Fiscal Year | Tax Year | Final Gross Taxable Value from DR-403 | Percentage Incr (Decr) |
|--------------|-------------|--|---------------------------|
| 2013 | 2012 | \$1,572,300,619 | (1.4%) |
| 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% |
| DR420 | | | |
| 2022 | 2021 | \$2,867,838,505 | 5.9% |



REVENUES

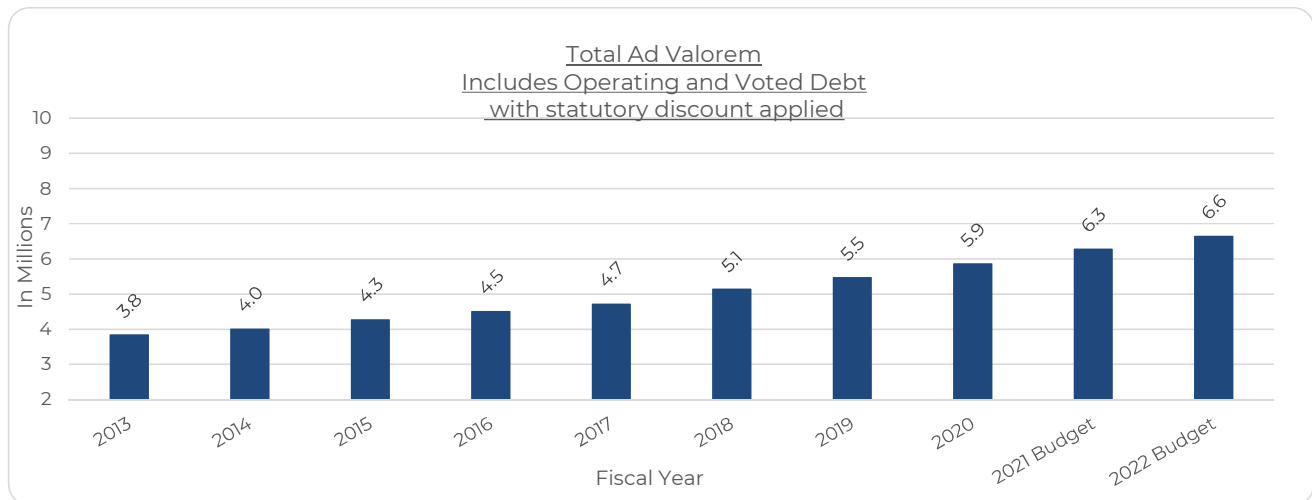
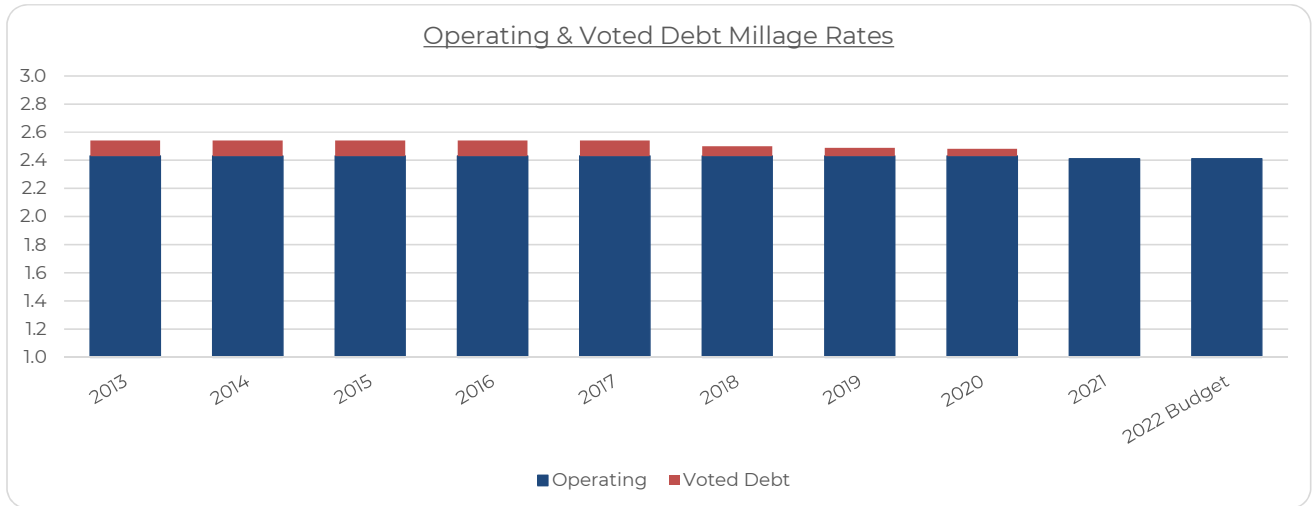
Ad Valorem Taxes (cont'd)

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 |
| 2013 | 2012 | 2.4300 | 0.1100 | 2.5400 |
| 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 |

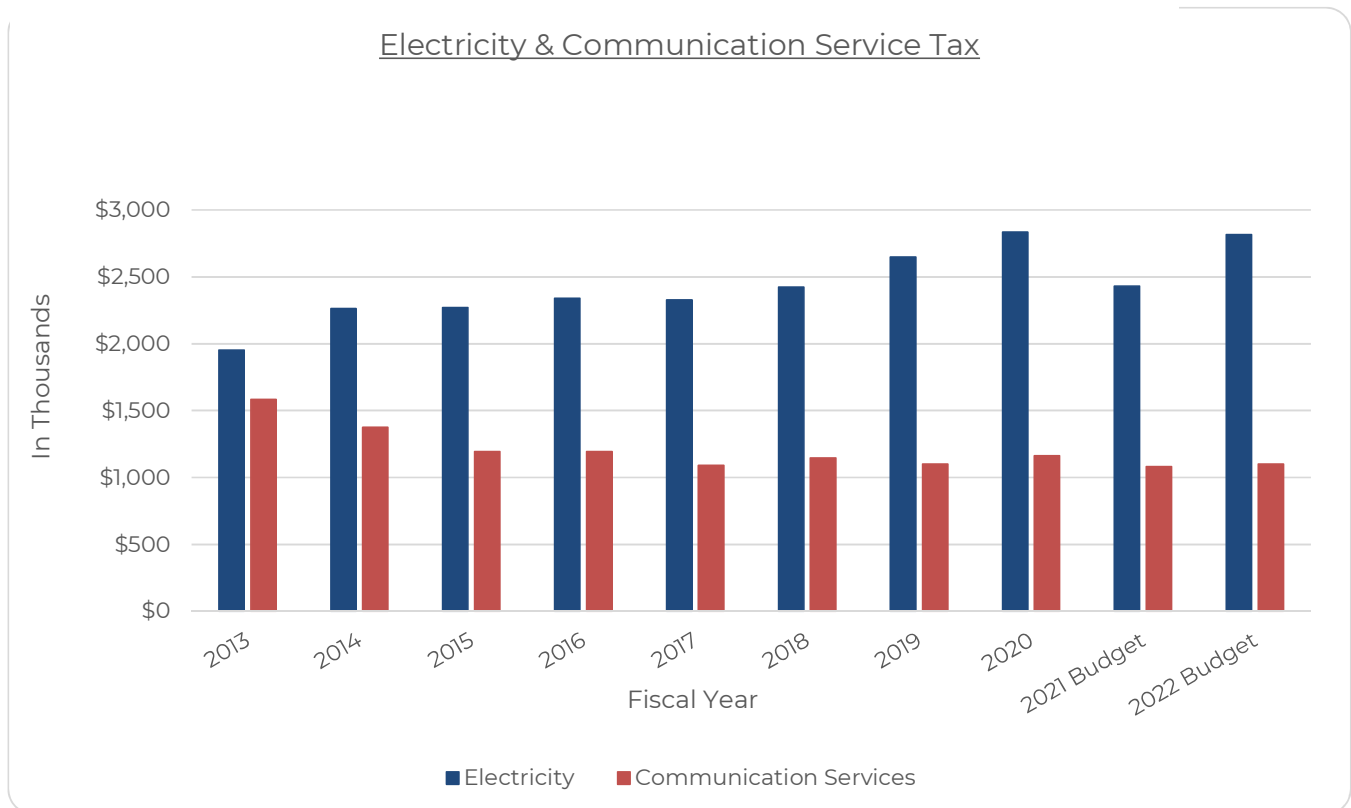


REVENUES

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 15% and 6% of the budgeted revenues, respectively.

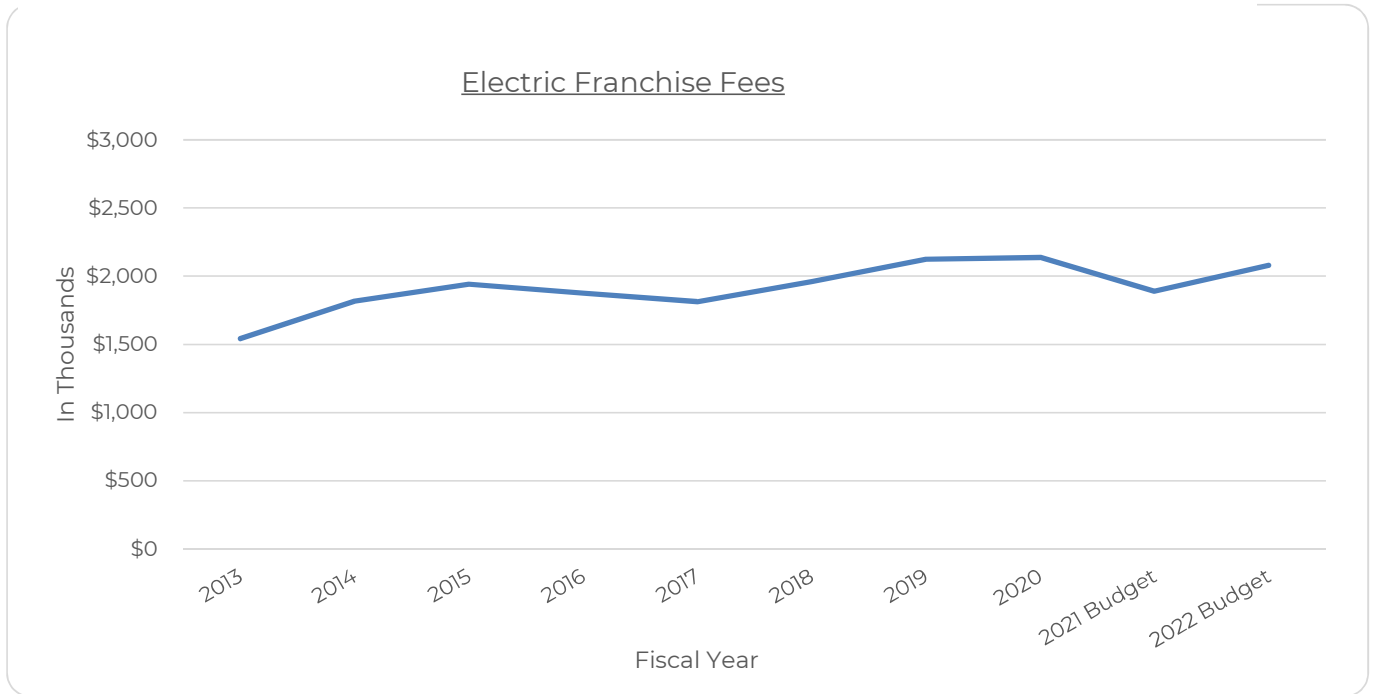


REVENUES

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 FY2021 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 |
|-------------------------------|-------------|---|
| Water & Sewer Utility (#410) | \$1,070,000 | From Infrastructure Surtax (#121) - 3rd Gen - prioritized capital initiatives |
| 1999 Debt Service Fund (#202) | \$1,280,001 | From the General Fund for debt service requirements related to the Series 1999 US Bank note |
| General Fund (#001) | \$709,337 | 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

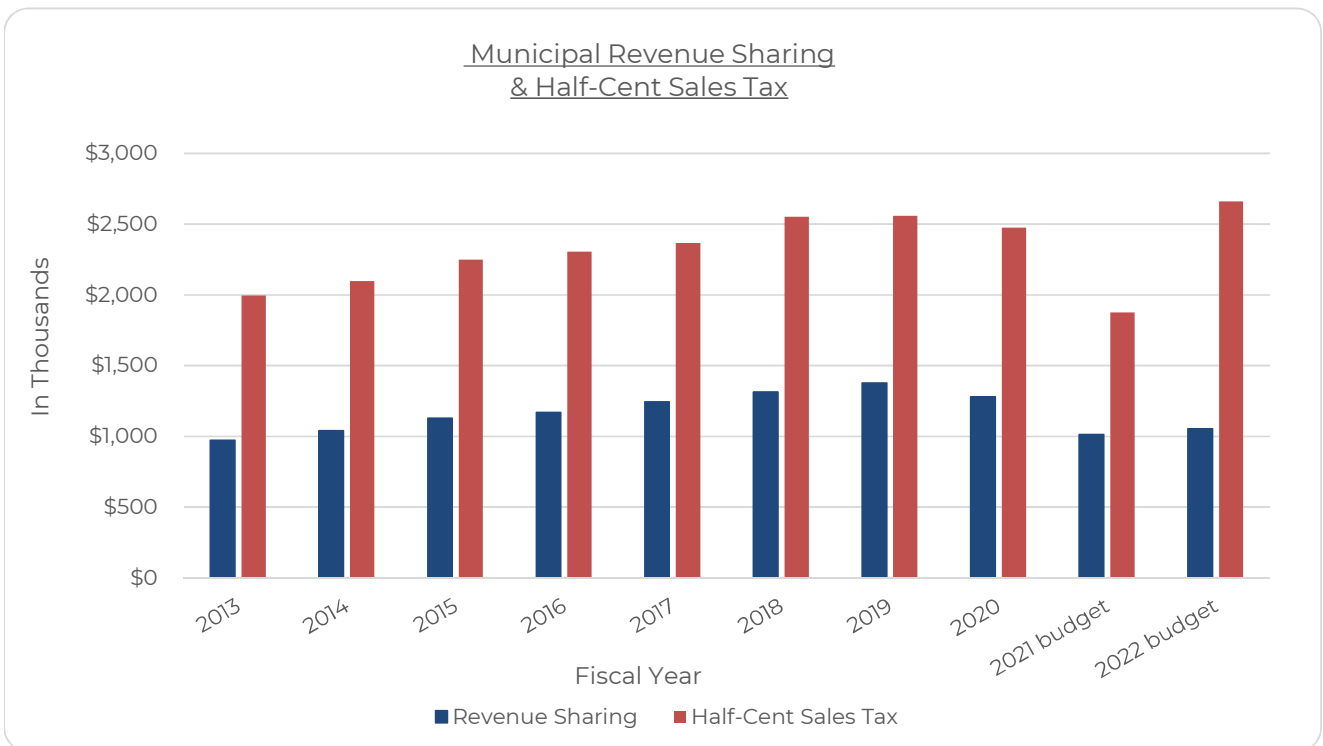
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 fiscal year 2021, it is expected that this revenue will contribute approximately 5.6% 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 fiscal year 2021, it is expected that this revenue will contribute approximately 14.2% 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 13,900 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 for the benefit of approximately 12,230 customers. 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 | | |
|-------------------------------------|--------------------|--------|--------|------------------------|--------|--------|--------------------------------|--------|--------|--------------------|---------|---------|
| | 2020 | 2021 | 2022* | 2020 | 2021 | 2022* | 2020 | 2021 | 2022* | 2020 | 2021 | 2022* |
| Base facility charge | \$6.14 | \$6.18 | \$6.52 | \$4.65 | \$4.68 | \$4.94 | N/A | N/A | N/A | \$12.06 | \$12.14 | \$12.80 |
| Consumption rates per 1000 gallons: | | | | | | | | | | | | |
| 0 - 5,000 | \$1.43 | \$1.44 | \$1.52 | \$0.85 | \$0.85 | \$0.89 | \$2.07 | \$2.09 | \$2.21 | \$4.71 | \$4.74 | \$5.00 |
| 5,000 - 10,000 | \$1.43 | \$1.44 | \$1.52 | \$1.05 | \$1.06 | \$1.12 | \$2.75 | \$2.77 | \$2.92 | \$4.71 | \$4.74 | \$5.00 |
| 10,001 to 15,000 | \$2.07 | \$2.09 | \$2.21 | \$1.46 | \$1.47 | \$1.55 | \$3.38 | \$3.40 | \$3.58 | N/A | N/A | N/A |
| 15,001 - 20,000 | \$2.75 | \$2.77 | \$2.92 | \$1.64 | \$1.65 | \$1.74 | \$4.46 | \$4.48 | \$4.72 | N/A | N/A | N/A |
| 20,001 - 25,000 | \$3.38 | \$3.40 | \$3.58 | \$2.41 | \$2.42 | \$2.55 | \$6.16 | \$6.20 | \$6.54 | N/A | N/A | N/A |
| 25,001 - 30,000 | \$4.46 | \$4.48 | \$4.72 | \$2.41 | \$2.42 | \$2.55 | \$6.16 | \$6.20 | \$6.54 | N/A | N/A | N/A |
| 30,001 and over | \$6.16 | \$6.20 | \$6.54 | \$2.41 | \$2.42 | \$2.55 | \$6.16 | \$6.20 | \$6.54 | N/A | N/A | N/A |

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

* 2022 rates reflect a 5.4% CPI increase

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

Solid Waste (garbage and recycling) - \$18.10/month (anticipated rate revision in FY22)

Additional cart rate - \$10.55/month

ORGANIZATION WIDE - PERSONNEL SUMMARY
 Budgeted Positions by Fund/Department

GENERAL FUND

| Department | 2019-2020 | | | 2020-2021 | | | 2021-2022 | | |
|--------------------------------|-----------|-----------|--------|-----------|-----------|--------|-----------|-----------|--------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| Executive | 5 | 0.00 | 5.00 | 5 | 0.00 | 5.00 | 4 | 0.00 | 4.00 |
| Finance | 14 | 5.80 | 19.80 | 13 | 5.80 | 18.80 | 15 | 4.35 | 19.35 |
| Information & General Services | 5 | 0.00 | 5.00 | 11 | 0.00 | 11.00 | 13 | 0.00 | 13.00 |
| Public Works | 15 | 0.00 | 15.00 | 12 | 0.00 | 12.00 | 13 | 0.00 | 13.00 |
| Community Development | 7 | 0.00 | 7.00 | 6 | 0.00 | 6.00 | 10 | 0.00 | 10.00 |
| Police - Sworn | 55 | 0.00 | 55.00 | 55 | 0.00 | 55.00 | 55 | 0.00 | 55.00 |
| Police - Other | 15 | 0.50 | 15.50 | 15 | 1.68 | 16.68 | 17 | 1.68 | 18.68 |
| Parks & Recreation | 11 | 9.79 | 20.79 | 11 | 10.52 | 21.52 | 13 | 10.03 | 23.03 |
| TOTAL | 127 | 16.09 | 143.09 | 128 | 18.00 | 146.00 | 140 | 16.06 | 156.06 |

ENTERPRISE FUNDS

| Fund | 2019-2020 | | | 2020-2021 | | | 2021-2022 | | |
|----------------------|-----------|-----------|-------|-----------|-----------|-------|-----------|-----------|-------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| Water and Sewer | 38 | 0.00 | 38.00 | 20 | 0.00 | 20.00 | 22 | 0.00 | 22.00 |
| Stormwater | 8 | 0.00 | 8.00 | 6 | 0.00 | 6.00 | 6 | 0.00 | 6.00 |
| Development Services | 4 | 2.19 | 6.19 | 4 | 4.73 | 8.73 | 6 | 0.00 | 6.00 |
| TOTAL | 50 | 2.19 | 52.19 | 30 | 4.73 | 34.73 | 34 | 0.00 | 34.00 |

ORGANIZATION-WIDE

| | 2019-2020 | | | 2020-2021 | | | 2021-2022 | | |
|--------------|-----------|-----------|--------|-----------|-----------|--------|-----------|-----------|--------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| TOTAL | 177 | 18.28 | 195.28 | 158 | 22.73 | 180.73 | 174 | 16.06 | 190.06 |

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

| | | 2019-2020 | | 2020-2021 | | 2021-2022 | |
|---|-----------------------------|---------------|--------------|---------------|--------------|---------------|--------------|
| | | 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 | | 3 | | 2 | |
| Departmental Total | | 5 | 0.00 | 5 | 0.00 | 4 | 0.00 |
| Finance | | | | | | | |
| 1300 | General | 9 | 0.00 | 9 | | 9 | |
| 1310 | Human Resources | 1 | | | | | |
| 1360 | Utility Billing | 4 | 5.80 | 4 | 5.80 | 6 | 4.35 |
| Departmental Total | | 14 | 5.80 | 13 | 5.80 | 15 | 4.35 |
| Information & General Services | | | | | | | |
| 1600 | General | 5 | | 5 | | 5 | |
| 1315 | Human Resources | | | 2 | | 2 | |
| 1935 | Facilities Maintenance | | | 2 | | 4 | |
| 7415 | Marketing & Events | | | 2 | | 2 | |
| Departmental Total | | 5 | 0.00 | 11 | 0.00 | 13 | 0.00 |
| Public Works | | | | | | | |
| 4100 | Administration | 1 | | 1 | | 2 | |
| 4110 | Roads and ROW Maint | 9 | | 9 | | 8 | |
| 1930 | Facilities Maintenance | 2 | | | | | |
| 1940 | Fleet Maintenance | 3 | | 2 | | 3 | |
| Departmental Total | | 15 | 0.00 | 12 | 0.00 | 13 | 0.00 |
| Community Development | | | | | | | |
| 1500 | Administration | 1 | | 1 | | 1 | |
| 1510 | Planning | 2 | | 2 | | 2 | |
| 1520 | Urban Beautification | 4 | | 3 | | 7 | |
| Departmental Total | | 7 | 0.00 | 6 | 0.00 | 10 | 0.00 |
| Police | | | | | | | |
| 2100 | Office of the Chief - Sworn | 55 | | 55 | | 55 | |
| 2100 | Other Civilian | 6 | | 6 | | 8 | |
| 2140 | Support Services - Dispatch | 9 | 0.50 | 9 | 1.68 | 9 | 1.68 |
| Departmental Total | | 70 | 0.50 | 70 | 1.68 | 72 | 1.68 |
| Parks & Recreation | | | | | | | |
| 7200 | Administration | 1 | | 2 | | 2 | |
| 7230 | Parks & Grounds | 6 | 7.60 | 7 | 8.33 | 9 | 7.84 |
| 7240 | Programs | 2 | 0.00 | | | | |
| 7250 | Seniors | 2 | 2.19 | 2 | 2.19 | 2 | 2.19 |
| Departmental Total | | 11 | 9.79 | 11 | 10.52 | 13 | 10.03 |
| General Fund Total | | 127 | 16.09 | 128 | 18.00 | 140 | 16.06 |
| WATER & SEWER | | | | | | | |
| 3600 | Operating | 38 | 0.00 | 20 | 0.00 | 22 | 0.00 |
| STORMWATER | | | | | | | |
| 3800 | Operating | 6 | | 5 | | 5 | |
| 3810 | Engineering | 2 | | 1 | | 1 | |
| Stormwater Total | | 8 | 0.00 | 6 | 0.00 | 6 | 0.00 |
| DEVELOPMENT SERVICES | | | | | | | |
| 2400 | Plans and Inspections | 4 | 2.19 | 4 | 4.73 | 6 | 0.00 |
| ORGANIZATION-WIDE TOTALS | | 177 | 18.28 | 158 | 22.73 | 174 | 16.06 |
| | | 195.28 | | 180.73 | | 190.06 | |

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 Tuscawilla III Assessment District (detail on successive pages)

| Year Ending 9/30 | Principal | Interest | Total |
|------------------|--------------|--------------|--------------|
| 2022 | \$1,484,249 | \$2,371,327 | \$3,855,575 |
| 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 |
| | \$15,560,378 | \$21,200,094 | \$36,760,472 |

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 9/30 | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$371,765 | \$903,236 | \$99,099 | \$31,953 | \$3,023 | \$1,188 |
| 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>\$2,687,293</u> | <u>\$8,787,708</u> | <u>\$1,032,730</u> | <u>\$158,651</u> | <u>\$42,416</u> | <u>\$8,110</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

| | 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 Water & Sewer Refunding Revenue ² Series 2016 Fifth Third | | Fund #410 State Revolving Loan ³ Series 2017 \$5,982,108 | | TOTAL WATER & SEWER ⁴ | | |
|---------------------|---|--------------|--|-----------|--|----------|--|-----------|----------------------------------|--------------|--------------|
| Year Ending 9/30 | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | TOTAL |
| 2022 | \$397,498 | \$1,352,363 | \$136,000 | \$50,026 | \$194,000 | | \$285,887 | \$33,749 | \$1,013,385 | \$1,436,138 | \$2,449,523 |
| 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 |
| | \$3,794,191 | \$11,603,307 | \$3,022,000 | \$366,885 | \$194,000 | \$0 | \$4,830,164 | \$283,543 | \$11,840,355 | \$12,253,735 | \$24,094,090 |

- 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 In fiscal year 2016, current refunding opportunities arose to refinance Water & Sewer Note Series 2011 A (SunTrust), B (BB&T) and C (BB&T) with a commercial note from Fifth Third Bank, Water & Sewer Note Series 2016, with an interest rate of 1.34% maturing October 2021. Principal & interest are paid semi-annually, resulting in a NPV cost reduction of \$186,730.
- 3 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.
- 4 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

Finance - Utility Billing

Neptune software upgrade for meter services **\$18,000**

Information Services - General

Security camera/video upgrades \$100,000

Microsoft Office 365 100,000

\$200,000

Public Works - Administration

Machinery & Equipment - Electric sand bag filling machine \$35,000

Machinery & Equipment - Dump trailer 18,000

\$53,000

Police Department

Portable radios (23) \$99,000

Admin. cars (2) 48,000

Light kit (2) 5,000

Camera system (traffic and crime scene) 10,000

Ballistics blankets 9,000

\$171,000

Parks & Recreation

Kubota 2380 \$22,000

Gator (2) 20,000

\$42,000

Total General Fund - Capital Outlay

\$484,000

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 | \$550,000 |
| | |
| <u>Road Improvement Fund #121 (3rd gen)</u> | |
| CIP - Bridge Location TBD - based on priority testing | \$1,275,000 |
| CIP - Resurfacing | 1,000,000 |
| | |
| Pavement roller | 50,000 |
| MX6000 with loader/grapple | 48,000 |
| Small bucket truck | 46,000 |
| | |
| Police Marked Units (5) | 233,000 |
| F250 2WD SRW Reg Cab (F2A) | 24,000 |
| F150 Reg Cab 122.5" XL (F1C) | 21,000 |
| | <hr/> \$2,697,000 |
| | |
| <u>Transportation Impact Fee Fund #150</u> | |
| CIP - Integra/434 traffic signal | \$330,000 |
| CIP - MBB traffic signal | 500,000 |
| | <hr/> \$830,000 |
| | |
| <u>Parks Impact Fee Fund #153</u> | |
| CIP - Torcaso pavilion | \$200,000 |
| | |
| <u>TLBD I Capital/DS #261</u> | |
| CIP - Pond rejuvenation | \$25,000 |
| | |
| <u>1999 Construction Fund #301</u> | |
| CIP - CWP / Lake Jessup Overlook - Event Center | \$885,900 |
| | |
| <u>Revolving Rehab #302</u> | |
| CIP - CWP / Lake Jessup Overlook - Event Center | \$1,172,600 |
| | |
| <u>Perk Up Parks Capital Project Fund #303</u> | |
| CIP - CWP / Lake Jessup Overlook - Event Center | \$1,000,000 |
| CIP - Torcaso Park site improvements phase 2 | 200,000 |
| CIP - Pond and landscape renovations at Trotwood Park | 50,000 |
| CIP - Trotwood Park pier 2 into the lake - inhouse labor | 50,000 |
| Reliable Irrigation System - Blumberg | 50,000 |
| | <hr/> \$1,350,000 |
| | |
| <u>Excellence in Customer Service Initiative C.P. Fund #305</u> | |
| CIP - City Hall refurbishments | \$15,000 |
| | |
| Total Other Governmental Funds - Capital Outlay | <hr/> \$7,725,500 <hr/> |

TOTAL CAPITAL OUTLAY

ENTERPRISE FUNDS

Water & Sewer - Operating #410

Construction in Progress

| | |
|--|-----------|
| CIP - Emergency plant upgrades (other continued) | \$898,400 |
| CIP - Emergency plant upgrades (SGS only) | 878,600 |
| CIP - WTP 1 design and chemical feed, header replacement | 625,000 |
| CIP - Rapid infiltration basins - capacity assessment / evaluation | 500,000 |
| CIP - WTP 3 standby power connections | 400,000 |
| CIP - Lake Jessup reclaimed water augmentation plant rehab | 250,000 |
| CIP - Lift station upgrades | 80,000 |
| | |
| CIP - Bypass pumps | 320,000 |
| CIP - Lift station 7W - (engineering plans) | 150,000 |
| CIP - Lift station 1E - (engineering plans) | 100,000 |
| | |
| CIP - Sewer pipe relining | 250,000 |
| CIP - Water line replacement - W&S | 250,000 |

Other Capital

| | |
|---|---------|
| Reclaim meters - rapid infiltration basins (RIBs) | 200,000 |
| Master WTP meters | 175,000 |
| Hydrant replacement | 80,000 |
| Lift station radio upgrades | 50,000 |
| Pump Replacement - Waste Water | 50,000 |
| Auto flushers | 30,000 |
| Pump replacement - Water | 30,000 |
| Security camera/video upgrades | 100,000 |

\$5,417,000

Stormwater - Operating #411

| | |
|--|----------|
| CIP - Shore & Alton culvert upsizing - engineering | \$76,000 |
| CIP - Shore & Alton bank stabilization - engineering | 50,000 |
| CIP - Pipe relining | 50,000 |
| CIP - Curb inlet rehabilitation | 40,000 |
| Emergency portable bypass pumps | 50,000 |

\$266,000

Water & Sewer Service Availability #412

| | |
|--|--------------------|
| CIP - 434 reclaimed expansion (<i>formerly known as - Tuscawilla Crossing</i>) | \$1,300,000 |
|--|--------------------|

Development Services - Plans & Inspections #420

| | |
|---|-----------|
| CIP - Lobby kiosks | \$200,000 |
| CIP - Counter enhancement | 25,000 |
| Intangibles - Energov (software/implementation) | 170,000 |
| Security camera/video (see above 1/3 here) | 100,000 |
| F150 construction inspections | 28,000 |

\$523,000

Total Enterprise Funds - Capital Outlay

\$7,506,000

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$15,715,500

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FINANCIAL
&
ORGANIZATIONAL STRUCTURE

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MAYOR

Kevin McCann

COMMISSIONERS

Seat One – *Matt Benton*

Seat Two – *Kevin Cannon*

Seat Three – *Ted Johnson*
(Deputy Mayor)

Seat Four – *TiAnna Hale*

Seat Five – *Rob Elliott*

CITY MANAGER

Shawn Boyle

CITY ATTORNEY

Anthony A. Garganese

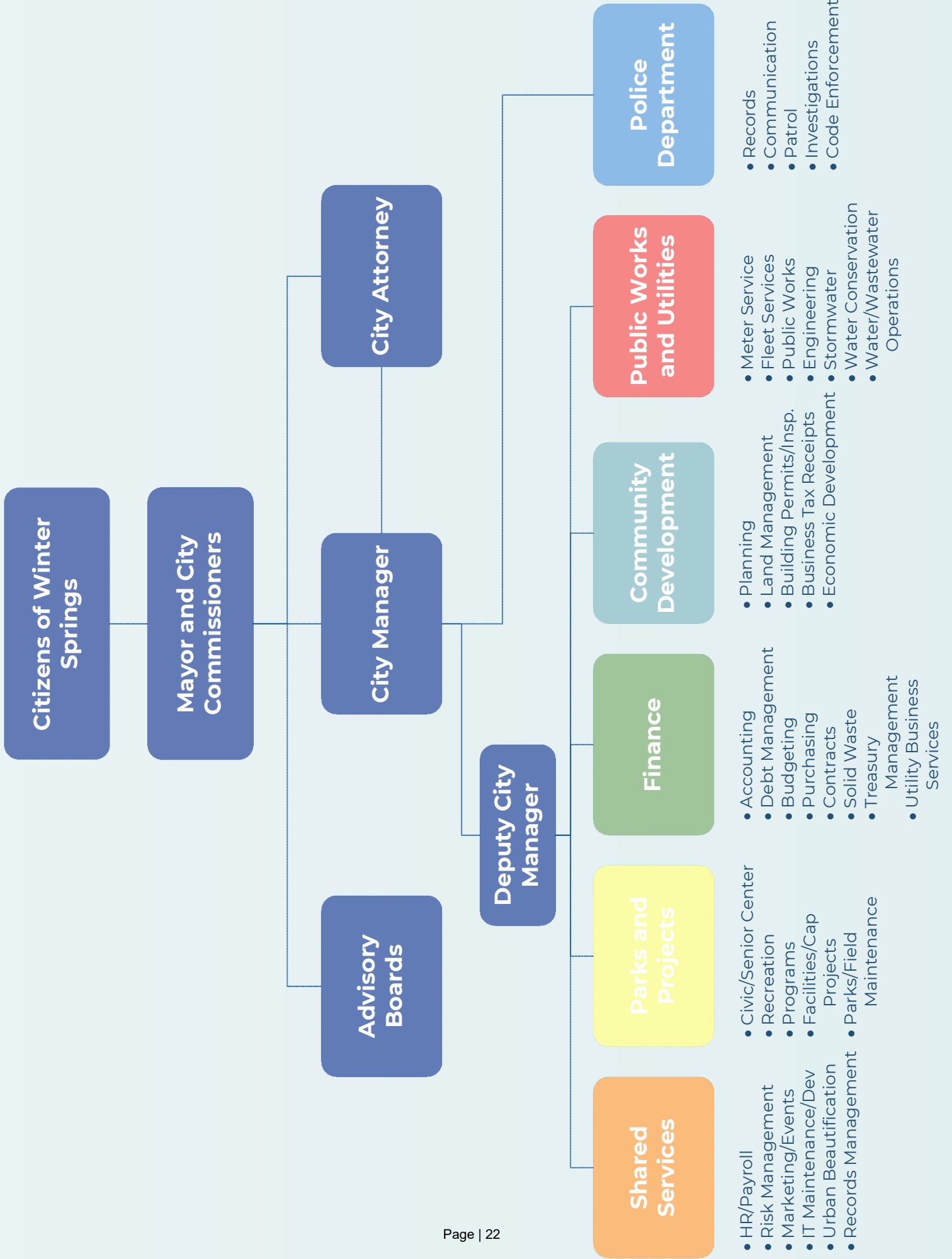
CITY CLERK

Christian Gowan

DEPARTMENTS

Community Development
Finance
Shared Services
Police
Public Works/Utility

Christopher Schmidt
Maria Sonksen
Casey Howard
Chris Deisler
Jason Norberg



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, 2018 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 transportation-related infrastructure improvements and other capital projects.

(#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).

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

*(#261) TLBD Debt Service Fund (Phase I)
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.

*(#304) Utility/Public Works Facility Capital Projects Fund
non-major/modified accrual basis*

This fund was established to account for the construction of additional public facilities - currently the Public Works/Utility Compound.

(#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 2 | Commission establishes FY 2022 Budget Calendar |
| by July 1 | Transmission of Proposed 2022 Budget - budget placed on Shared Drive and Website |

Tentative:

| | |
|---------------------|---|
| by July 1 | Property Appraiser submits DR 420 Certification |
| July 7 | Budget Workshop |
| July 12 | 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 13 | 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 23 | 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 27 | Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published) |
| by October 1 | Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate) |
| by October 28 | Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption) |

Budget Transfers and Amendments

- The legal level of budgetary control is at the department level.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department.
- The budget is an annual one, as such, unexpended appropriations for these funds lapse at the end of each fiscal year.
- Increases to the budget are accomplished by resolution duly adopted by the Commission. There may be 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 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 | | \$18,736,477 |
| Total Expenditures | \$18,736,477 | |
| LESS : | | |
| Capital Expenditures | (\$484,000) | |
| Non-recurring - UCF Incubator | (\$50,000) | |
| | <hr/> | |
| <u>Recurring</u> Personal and Operating Expenditures | \$18,202,477 | (\$18,202,477) |
| | | <hr/> |
| Effect on Fund Balance - OPERATING COVERAGE | | <u><u>\$534,000</u></u> |

CAPITAL COVERAGE

| | | |
|---|--|---------------------------|
| <u>Non-recurring</u> Revenue | | \$0 |
| LESS: | | |
| Capital Expenditures | | (\$484,000) |
| Non-recurring - UCF Incubator | | (\$50,000) |
| Non-recurring - Grant | | \$0 |
| | | <hr/> |
| Effect on Fund Balance - CAPITAL COVERAGE | | <u><u>(\$534,000)</u></u> |

TOTAL EFFECT ON FUND BALANCE **\$0**

FUND BALANCE

| | |
|---|---------------------------|
| <u>Projected</u> Beginning Fund Balance | \$8,935,387 |
| Appropriation TO (FROM) Fund Balance | <hr/> \$0 |
| <u>Projected</u> Ending Fund Balance | <u><u>\$8,935,387</u></u> |

| | |
|--|--------------------|
| Ending Fund Balance Designations: | |
| 90-day / 25% Operating Reserve | \$4,550,619 |
| Economic Development/Capital | <u>\$4,384,768</u> |
| Projected Total Ending Fund Balance | \$8,935,387 |

GENERAL FUND

Sources and Applications by Classification

| <i>Source</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|-------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Ad Valorem Tax | \$5,869,644 | 32.0% | \$6,287,782 | 37.2% | \$6,635,032 | 35.4% |
| Utility Tax | \$3,348,158 | 18.3% | \$2,883,000 | 17.1% | \$3,277,910 | 17.5% |
| Franchise Fee | \$2,363,385 | 12.9% | \$2,089,258 | 12.4% | \$2,300,333 | 12.3% |
| Intergovernment - Half-Cent | \$2,475,130 | 13.5% | \$1,875,000 | 11.1% | \$2,661,360 | 14.2% |
| Communication Service Tax | \$1,162,625 | 6.3% | \$1,080,000 | 6.4% | \$1,100,000 | 5.9% |
| Intergovernment - Rev Sharing | \$1,279,152 | 7.0% | \$1,012,500 | 6.0% | \$1,052,480 | 5.6% |
| Interfund Transfers In | \$546,523 | 3.0% | \$603,958 | 3.6% | \$709,337 | 3.8% |
| Charges for Service | \$439,332 | 2.4% | \$467,495 | 2.8% | \$480,145 | 2.6% |
| Miscellaneous | \$597,672 | 3.3% | \$314,001 | 1.9% | \$270,800 | 1.4% |
| Fines & Forfeitures | \$64,422 | 0.4% | \$97,000 | 0.6% | \$95,000 | 0.5% |
| Intergovernment - Other | \$48,700 | 0.3% | \$81,200 | 0.5% | \$27,600 | 0.1% |
| Other Taxes | \$112,450 | 0.6% | \$77,000 | 0.5% | \$102,000 | 0.5% |
| Licenses & Permits | \$32,120 | 0.2% | \$15,000 | 0.1% | \$24,480 | 0.1% |
| Approp from Fund | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources | \$18,339,313 | 100.0% | \$16,883,194 | 100.0% | \$18,736,477 | 100.0% |

| <i>Application</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|---------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Personnel | \$10,767,777 | 58.7% | \$11,769,526 | 69.7% | \$11,839,596 | 63.2% |
| Other Operating | \$894,811 | 4.9% | \$1,309,559 | 7.8% | \$1,673,340 | 8.9% |
| Interfund Transfers Out | \$3,230,000 | 17.6% | \$1,230,000 | 7.3% | \$1,280,001 | 6.8% |
| Repair and Maintenance | \$1,243,857 | 6.8% | \$1,209,140 | 7.2% | \$1,322,986 | 7.1% |
| Utilities | \$759,650 | 4.1% | \$814,319 | 4.8% | \$827,281 | 4.4% |
| Supplies | \$305,337 | 1.7% | \$338,618 | 2.0% | \$506,474 | 2.7% |
| Fuel | \$134,437 | 0.7% | \$147,959 | 0.9% | \$183,868 | 1.0% |
| Grants & Aids | \$81,140 | 0.4% | \$56,100 | 0.3% | \$56,200 | 0.3% |
| Capital Outlay | \$674,284 | 3.7% | \$12,000 | 0.1% | \$484,000 | 2.6% |
| Approp to Fund | \$237,280 | 1.3% | \$0 | 0.0% | \$0 | 0.0% |
| Services | \$10,745 | 0.1% | (\$4,027) | 0.0% | \$562,731 | 3.0% |
| Total Applications | \$18,339,318 | 100.0% | \$16,883,194 | 100.0% | \$18,736,477 | 100.0% |

GENERAL FUND

Sources and Applications by Function

| <i>Source</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|-------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-------------------|
| Non-Department | \$17,117,864 | 93.3% | \$15,620,992 | 92.5% | \$17,517,765 | 93.5% |
| Finance | \$714,854 | 3.9% | \$723,958 | 4.3% | \$709,337 | 3.8% |
| Parks & Recreation | \$206,836 | 1.1% | \$246,844 | 1.5% | \$235,554 | 1.3% |
| Police | \$113,728 | 0.6% | \$118,600 | 0.7% | \$114,440 | 0.6% |
| Public Works | \$99,302 | 0.5% | \$98,300 | 0.6% | \$66,001 | 0.4% |
| Community Development | \$85,579 | 0.5% | \$74,000 | 0.4% | \$44,880 | 0.2% |
| Approp from Fund | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Executive & Legislative | \$1,150 | 0.0% | \$500 | 0.0% | \$48,500 | 0.3% |
| Total Sources | \$18,339,313 | 100.0% | \$16,883,194 | 100.0% | \$18,736,477 | 100.0% |

| <i>Application</i> | <i>Actuals FY 20</i> | <i>% of Total</i> | <i>Original Budget FY 21</i> | <i>% of Total</i> | <i>Budget FY 22</i> | <i>% of Total</i> |
|--------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-------------------|
| Police | \$6,265,717 | 34.2% | \$6,818,796 | 40.4% | \$7,233,800 | 38.6% |
| Information & General Services | \$722,145 | 3.9% | \$2,161,399 | 12.8% | \$2,670,372 | 14.3% |
| Parks & Recreation | \$2,873,338 | 15.7% | \$2,058,764 | 12.2% | \$2,389,039 | 12.8% |
| General Government | \$2,102,780 | 11.5% | \$1,404,361 | 8.3% | \$1,260,617 | 6.7% |
| Community Development | \$2,036,574 | 11.1% | \$1,449,842 | 8.6% | \$1,935,279 | 10.3% |
| Finance | \$1,926,445 | 10.5% | \$1,221,249 | 7.2% | \$1,357,689 | 7.2% |
| Public Works | \$1,167,961 | 6.4% | \$873,004 | 5.2% | \$1,113,182 | 5.9% |
| Executive & Legislative | \$711,266 | 3.9% | \$617,085 | 3.7% | \$612,491 | 3.3% |
| Fire | \$295,812 | 1.6% | \$278,694 | 1.7% | \$164,008 | 0.9% |
| Approp to Fund | \$237,280 | 1.3% | \$0 | 0.0% | \$0 | 0.0% |
| Total Applications | \$18,339,318 | 100.0% | \$16,883,194 | 100.0% | \$18,736,477 | 100.0% |

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------|--|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 00 Non-Department | | | | | | |
| 311000 | Ad Valorem | \$5,376,555 | \$5,869,644 | \$6,287,782 | \$6,287,782 | \$6,635,032 |
| | Total Ad Valorem Tax | \$5,376,555 | \$5,869,644 | \$6,287,782 | \$6,287,782 | \$6,635,032 |
| 314100 | Electricity Tax | \$2,646,870 | \$2,834,079 | \$2,430,000 | \$2,430,000 | \$2,815,850 |
| 314300 | Water Utility Tax | \$394,815 | \$443,597 | \$380,000 | \$380,000 | \$390,660 |
| 314400 | Gas Tax | \$47,290 | \$47,189 | \$50,000 | \$50,000 | \$47,940 |
| 314800 | Propane | \$23,336 | \$23,293 | \$23,000 | \$23,000 | \$23,460 |
| | Total Utility Tax | \$3,112,311 | \$3,348,158 | \$2,883,000 | \$2,883,000 | \$3,277,910 |
| 315000 | Communication Services | \$1,100,395 | \$1,162,625 | \$1,080,000 | \$1,080,000 | \$1,100,000 |
| | Total Communication Service Tax | \$1,100,395 | \$1,162,625 | \$1,080,000 | \$1,080,000 | \$1,100,000 |
| 323100 | Electricity | \$2,124,125 | \$2,137,683 | \$1,890,000 | \$1,890,000 | \$2,080,000 |
| 323700 | Solid Waste / Commercial | \$114,351 | \$133,018 | \$107,400 | \$107,400 | \$124,800 |
| 323710 | Solid Waste / Residential | \$50,216 | \$50,851 | \$50,858 | \$50,858 | \$52,693 |
| 323400 | Gas | \$42,453 | \$41,833 | \$41,000 | \$41,000 | \$42,840 |
| | Total Franchise Fee | \$2,331,145 | \$2,363,385 | \$2,089,258 | \$2,089,258 | \$2,300,333 |
| 331390 | Federal Grant - Other Phys. Environ. | \$209,254 | \$2,631 | \$0 | \$289,294 | \$0 |
| 334390 | State Grant - Other Phys. Environ. | \$8,308 | \$0 | \$0 | \$0 | \$0 |
| 335120 | Revenue Sharing | \$1,376,164 | \$1,279,152 | \$1,012,500 | \$1,012,500 | \$1,052,480 |
| 335140 | Mobile Home License Tax | \$10,060 | \$9,884 | \$10,000 | \$10,000 | \$8,160 |
| 335150 | Alcoholic Beverage License | \$19,596 | \$11,570 | \$15,000 | \$15,000 | \$12,240 |
| 335180 | Gov't Half Cent Sales Tax | \$2,559,096 | \$2,475,130 | \$1,875,000 | \$1,875,000 | \$2,661,360 |
| | Total Intergovernment | \$4,182,478 | \$3,778,367 | \$2,912,500 | \$3,201,794 | \$3,734,240 |
| 339000 | Pymts fr Other Local in Lieu of Taxes | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 341300 | Admin Svc Fees | \$93,258 | \$94,437 | \$94,451 | \$94,451 | \$97,450 |
| 343945 | NSF | \$80 | \$0 | \$0 | \$0 | \$0 |
| 361100/36130 | Investment (realized/unrealized) | \$350,941 | \$276,060 | \$75,000 | \$75,000 | \$80,000 |
| 362000 | Misc Rents | \$0 | \$461 | \$1 | \$150 | \$0 |
| 362100 | Cell Tower City Hall | \$78,616 | \$80,444 | \$78,000 | \$78,000 | \$82,000 |
| 362101 | Cell Tower Shore Drive | \$85,079 | \$87,043 | \$85,000 | \$85,000 | \$83,500 |
| 364100 | Auction Proceeds | \$23,965 | \$5,212 | \$15,000 | \$15,000 | \$5,000 |
| 369301 | Settlement Insurance Proceeds | \$20,325 | \$20,553 | \$0 | \$10,707 | \$0 |
| 369900 | Misc Revenue | (\$9,300) | \$8,009 | \$0 | \$1,288 | \$0 |
| 369910 | Motor Fuel Tax Rebate | \$16,843 | \$18,981 | \$16,000 | \$16,000 | \$15,300 |
| | Total Other | \$664,807 | \$596,200 | \$368,452 | \$380,596 | \$368,250 |
| 316000 | Local Business | \$150 | (\$515) | \$0 | \$0 | \$102,000 |
| | Other Taxes | \$150 | (\$515) | \$0 | \$0 | \$102,000 |
| 381201 | From 2003 DS | \$8,650 | \$0 | \$0 | \$0 | \$0 |
| 381410 | From Water Sewer Utility | \$817,900 | \$0 | \$0 | \$0 | \$0 |
| 381411 | From Stormwater Utility | \$165,300 | \$0 | \$0 | \$0 | \$0 |
| 381420 | From Development Services | \$206,950 | \$0 | \$0 | \$0 | \$0 |
| | Total Interfund Transfers In | \$1,198,800 | \$0 | \$0 | \$0 | \$0 |
| | Total Non-Departmental Sources | \$17,966,641 | \$17,117,864 | \$15,620,992 | \$15,922,430 | \$17,517,765 |

GENERAL FUND - SOURCES
Revenues & Transfers - Departmental

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--|-------------------------------------|---------------------|---------------------|--------------------------|-------------------------|---------------------|
| 12 Executive & Legislative | | | | | | |
| 341300 | Admin Svc Fees | \$816 | \$1,150 | \$500 | \$500 | \$48,500 |
| | Total Ad Valorem Tax | \$816 | \$1,150 | \$500 | \$500 | \$48,500 |
| 13 Finance | | | | | | |
| 316000 | Local Business | \$122,212 | \$112,965 | \$77,000 | \$77,000 | \$0 |
| 341302 | Admin Svc Fees - Business License | \$3,322 | \$2,347 | \$3,000 | \$3,000 | \$0 |
| 369900 | Misc Income - Record Searches, etc | \$50,600 | \$53,019 | \$40,000 | \$40,000 | \$0 |
| 381410 | From Water Sewer Utility | \$570,629 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| | Total Utility Tax | \$746,763 | \$714,854 | \$723,958 | \$723,958 | \$709,337 |
| 15 Community Development | | | | | | |
| 322010 | Zoning | \$11,320 | \$15,240 | \$8,000 | \$8,000 | \$13,260 |
| 322020 | Site Plan | \$9,000 | \$7,295 | \$5,000 | \$5,000 | \$7,140 |
| 322910 | Arbor Permits | \$7,305 | \$9,585 | \$2,000 | \$2,000 | \$4,080 |
| 337300 | Grant - Physical Environment | \$0 | \$0 | \$49,000 | \$49,000 | \$0 |
| 341301 | Admin Svc Fees - County Impact | \$48,867 | \$50,500 | \$10,000 | \$10,000 | \$20,400 |
| 366000 | Misc Private Donations | \$300 | \$1,000 | \$0 | \$0 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$3,256 | \$1,959 | \$0 | \$0 | \$0 |
| 381130 | From Solid Waste | \$23,029 | \$0 | \$0 | \$0 | \$0 |
| 381140 | From Arbor | \$23,663 | \$0 | \$0 | \$0 | \$0 |
| 381160 | From TLBD Maint | \$52,739 | \$0 | \$0 | \$0 | \$0 |
| 381161 | From Oak Forest Maint | \$9,466 | \$0 | \$0 | \$0 | \$0 |
| 381162 | From Tuscaquilla III | \$2,627 | \$0 | \$0 | \$0 | \$0 |
| 381261 | From TLBD I DS | \$1,656 | \$0 | \$0 | \$0 | \$0 |
| | Total Community Development | \$193,228 | \$85,579 | \$74,000 | \$74,000 | \$44,880 |
| 16 Information & General Services | | | | | | |
| 366000 | Misc Private Donations | \$0 | \$0 | \$0 | \$9,625 | \$0 |
| 369900 | Misc Revenue | \$0 | \$0 | \$0 | \$786 | \$0 |
| | Total Information Services | \$0 | \$0 | \$0 | \$10,411 | \$0 |
| 21 Police | | | | | | |
| 331200 | Federal Grant - Public Safety | \$9,347 | \$24,615 | \$7,200 | \$7,200 | \$7,200 |
| 341300 | Admin Svc Fees | \$448 | \$438 | \$0 | \$0 | \$0 |
| 342102 | Law Enforcement - Code | \$35,410 | \$12,124 | \$14,400 | \$14,400 | \$12,240 |
| 351500 | Traffic | \$114,993 | \$64,422 | \$97,000 | \$97,000 | \$95,000 |
| 366000 | Misc Private Donations | \$4,000 | \$0 | \$0 | \$0 | \$0 |
| 369900 | Misc Revenue | \$17,021 | \$12,129 | \$0 | \$9,200 | \$0 |
| | Total Police | \$181,219 | \$113,728 | \$118,600 | \$127,800 | \$114,440 |
| 41 Public Works | | | | | | |
| 344910 | ROW Maintenance | \$66,000 | \$66,000 | \$66,000 | \$66,000 | \$66,000 |
| 344930 | Street Lighting | \$32,332 | \$33,302 | \$32,300 | \$32,300 | \$1 |
| | Total Public Works | \$98,332 | \$99,302 | \$98,300 | \$98,300 | \$66,001 |
| 72 Parks & Recreation | | | | | | |
| 341300 | Admin Svc Fees | \$0 | \$15 | \$0 | \$0 | \$0 |
| 347201 | Civic Center | \$19,239 | \$5,895 | \$12,000 | \$12,000 | \$10,000 |
| 347202 | Pavillion | \$26,590 | \$19,946 | \$23,000 | \$23,000 | \$40,000 |
| 347203 | Fields | \$32,394 | \$40,006 | \$20,000 | \$20,000 | \$20,400 |
| 347204 | Senior Ctr - Pool | \$27,887 | \$16,434 | \$20,000 | \$20,000 | \$5,100 |
| 347205 | Senior Ctr - Annual | \$13,996 | \$7,294 | \$10,000 | \$10,000 | \$2,550 |
| 347206 | Splashpad | \$174 | \$0 | \$300 | \$300 | \$200 |
| 347207 | Dog Park | \$6,020 | \$0 | \$0 | \$0 | \$0 |
| 347208 | Summer Camp | \$77,706 | \$0 | \$75,000 | \$75,000 | \$76,500 |
| 347209 | Programs | \$3,146 | \$6,117 | \$2,500 | \$2,500 | \$3,060 |
| 347210 | League | \$14,950 | \$12,150 | \$9,000 | \$9,000 | \$2,700 |
| 347211 | Partnership League | \$88,450 | \$63,052 | \$75,044 | \$78,044 | \$75,044 |
| 347400 | Community Events | \$17,025 | \$8,125 | \$0 | \$0 | \$0 |
| 366000 | Misc Private Donations | \$53,717 | \$21,979 | \$0 | \$0 | \$0 |
| 369900 | Misc Revenue | \$2,183 | \$5,823 | \$0 | \$0 | \$0 |
| | Total Parks & Recreation | \$383,477 | \$206,836 | \$246,844 | \$249,844 | \$235,554 |
| | Total Dep'tal Sources | \$1,603,835 | \$1,221,449 | \$1,262,202 | \$1,284,813 | \$1,218,712 |
| TOTAL GENERAL FUND SOURCES | | \$19,570,476 | \$18,339,313 | \$16,883,194 | \$17,207,243 | \$18,736,477 |

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

| DIV # | DEPARTMENT / DIVISION | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|---|----------------------------|----------------------------|---|--|----------------------------|
| Executive | | | | | | |
| 1100 | Executive - Commission | \$124,942 | \$108,236 | \$117,112 | \$117,112 | \$120,139 |
| 1200 | Executive - City Manager | \$334,447 | \$380,731 | \$318,751 | \$318,751 | \$321,198 |
| 1210 | Executive - City Clerk | \$259,764 | \$222,299 | \$181,222 | \$181,222 | \$171,154 |
| | | \$719,153 | \$711,266 | \$617,085 | \$617,085 | \$612,491 |
| General Government | | | | | | |
| 1400 | General Gov't - Legal Services | \$224,807 | \$261,709 | \$265,420 | \$265,420 | \$265,420 |
| 1900 | General Gov't - General | \$1,970,669 | \$1,841,071 | \$1,138,941 | \$1,149,648 | \$995,197 |
| | | \$2,195,476 | \$2,102,780 | \$1,404,361 | \$1,415,068 | \$1,260,617 |
| Finance | | | | | | |
| 1300 | Finance - General | \$535,348 | \$519,289 | \$617,291 | \$617,291 | \$648,352 |
| 1360 | Finance - Utility Billing & Cust Svc | \$570,629 | \$546,524 | \$603,958 | \$603,958 | \$709,337 |
| 1310 | Finance - Human Resources | \$180,640 | \$214,347 | \$0 | \$0 | \$0 |
| 1920 | Finance - Risk Management | \$502,984 | \$646,285 | \$0 | \$0 | \$0 |
| | | \$1,789,601 | \$1,926,445 | \$1,221,249 | \$1,221,249 | \$1,357,689 |
| Information & General Services | | | | | | |
| 1600 | Information & General Services - General | \$683,259 | \$694,031 | \$774,020 | \$919,079 | \$1,129,364 |
| 1910 | Information & General Services - City Hall | \$31,127 | \$28,114 | \$26,526 | \$26,526 | \$27,363 |
| 1315 | Information & General Services - Human Resources | \$0 | \$0 | \$308,638 | \$305,638 | \$247,031 |
| 1925 | Information & General Services - Risk Management | \$0 | \$0 | \$605,300 | \$605,300 | \$666,008 |
| 1935 | Information & General Services - Facilities Maintenance | \$0 | \$0 | \$277,413 | \$280,413 | \$387,463 |
| 7415 | Information & General Services - Marketing & Events | \$0 | \$0 | \$169,502 | \$179,913 | \$213,143 |
| | | \$714,386 | \$722,145 | \$2,161,399 | \$2,316,869 | \$2,670,372 |
| Public Works | | | | | | |
| 4100 | Public Works - Administration | \$134,023 | \$236,431 | \$95,085 | \$95,085 | \$179,523 |
| 4110 | Public Works - Roads and ROW Maint. | \$649,430 | \$522,319 | \$589,556 | \$733,791 | \$663,953 |
| 1930 | Public Works - Facilities Maintenance | \$205,720 | \$224,194 | \$0 | \$0 | \$0 |
| 1940 | Public Works - Fleet Maintenance | \$213,325 | \$185,017 | \$188,363 | \$188,363 | \$269,706 |
| | | \$1,202,498 | \$1,167,961 | \$873,004 | \$1,017,239 | \$1,113,182 |
| Community Development | | | | | | |
| 1500 | Community Development - Administration | \$133,414 | \$117,047 | \$138,475 | \$138,475 | \$154,824 |
| 1510 | Community Development - Long Range Planning | \$62,415 | \$69,443 | \$88,957 | \$88,957 | \$73,418 |
| 1520 | Community Development - Urban Beautification | \$1,104,322 | \$1,366,178 | \$700,783 | \$700,783 | \$1,191,944 |
| 1530 | Community Development - Streetlighting | \$487,762 | \$483,906 | \$521,627 | \$521,627 | \$515,093 |
| | | \$1,787,913 | \$2,036,574 | \$1,449,842 | \$1,449,842 | \$1,935,279 |

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

| NUMBER | DEPARTMENT / DIVISION | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Police | | | | | | |
| 2100 | Police - Office of the Chief | \$5,890,748 | \$5,587,281 | \$6,049,437 | \$6,056,987 | \$6,386,250 |
| 2110 | Police - Criminal Investigations | \$21,262 | \$26,618 | \$31,015 | \$31,015 | \$85,765 |
| 2120 | Police - Community Services | \$11,131 | \$12,706 | \$13,665 | \$13,665 | \$12,665 |
| 2130 | Police - Operations | \$107,099 | \$93,474 | \$111,630 | \$113,280 | \$215,080 |
| 2135 | Police - Special Operations | \$6,351 | \$4,567 | \$0 | \$0 | \$0 |
| 2140 | Police - Support Services | \$562,451 | \$531,573 | \$603,869 | \$603,869 | \$523,310 |
| 2150 | Police - Code Enforcement | \$5,686 | \$9,498 | \$9,180 | \$9,180 | \$10,730 |
| | | \$6,604,728 | \$6,265,717 | \$6,818,796 | \$6,827,996 | \$7,233,800 |
| Fire | | | | | | |
| 2200 | Fire - Operations | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| | | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| P & R - Operations | | | | | | |
| 7200 | P & R - Administration | \$210,877 | \$214,160 | \$226,031 | \$226,031 | \$376,746 |
| 7210 | P & R - Athletics | \$1,173 | \$2,879 | \$2,906 | \$2,906 | \$0 |
| 7220 | P & R - Athletics - Partnerships | \$21,673 | \$6,086 | \$5,800 | \$15,186 | \$4,200 |
| 7230 | P & R - Parks & Grounds | \$3,174,152 | \$2,134,823 | \$1,386,548 | \$1,356,645 | \$1,575,848 |
| 7240 | P & R - Programs | \$247,323 | \$173,957 | \$115,301 | \$115,301 | \$109,726 |
| 7250 | P & R - Seniors | \$408,227 | \$305,505 | \$322,178 | \$347,132 | \$322,519 |
| 7400 | P & R - Community Events | \$68,192 | \$35,928 | \$0 | \$0 | \$0 |
| | | \$4,131,617 | \$2,873,338 | \$2,058,764 | \$2,063,201 | \$2,389,039 |
| TOTAL GENERAL FUND APPLICATIONS | | \$19,386,791 | \$18,102,038 | \$16,883,194 | \$17,207,243 | \$18,736,477 |
| FUND BALANCE - October 1 | | | | | | |
| | | \$8,514,427 | \$8,698,112 | \$8,824,620 | \$8,935,387 | \$8,935,387 |
| Appropriation TO (FROM) Fund Balance | | | | | | |
| | | \$183,685 | \$237,275 | \$0 | \$0 | \$0 |
| FUND BALANCE - September 30 | | | | | | |
| | | \$8,698,112 | \$8,935,387 | \$8,824,620 | \$8,935,387 | \$8,935,387 |

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$651,206 | \$674,421 | \$555,658 | \$555,658 | \$537,974 |
| Operating Expenses | \$66,753 | \$36,845 | \$61,427 | \$61,427 | \$74,517 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$1,194 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$719,153 | \$711,266 | \$617,085 | \$617,085 | \$612,491 |

City Manager - 1200

| | | | | |
|--------------------------|----------|----------|----------|----------|
| City Manager | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| | 2 | 2 | 2 | 2 |

City Clerk - 1210

| | | | | |
|----------------------|----------|----------|----------|----------|
| City Clerk | 1 | 1 | 1 | 1 |
| City Clerk Assistant | 2 | 2 | 2 | 1 |
| Total | 3 | 3 | 3 | 2 |

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

Commission - Non-employee - 1100

| | | | | |
|---------------|----------|----------|----------|----------|
| Commissioners | 5 | 5 | 5 | 5 |
| Mayor | 1 | 1 | 1 | 1 |
| TOTAL | 6 | 6 | 6 | 6 |

| | | | | |
|---------------------------|----------|----------|----------|----------|
| TOTAL NON-EMPLOYEE | 6 | 6 | 6 | 6 |
|---------------------------|----------|----------|----------|----------|

GENERAL FUND - EXECUTIVE & LEGISLATIVE SUMMARY

All Divisions

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 18/19 Actual</u> | <u>FY 19/20 Actual</u> | <u>Original FY 20/21 Budget</u> | <u>Revised FY 20/21 Budget</u> | <u>FY 21/22 Budget</u> |
|-----------------------|------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$389,522 | \$397,987 | \$322,650 | \$322,650 | \$317,286 |
| 510110 | Base Wage - Mayor/Commission | \$74,400 | \$75,330 | \$74,400 | \$74,400 | \$74,400 |
| 510140 | Overtime | \$3,187 | \$2,739 | \$7,211 | \$7,211 | \$4,554 |
| 520200 | FICA | \$33,317 | \$34,655 | \$26,771 | \$26,771 | \$28,467 |
| 520220 | Pension DB | \$95,226 | \$94,483 | \$55,278 | \$55,278 | \$59,145 |
| 520225 | Pension DC | \$5,253 | \$7,694 | \$6,257 | \$6,257 | \$7,926 |
| 520230 | Health Insurance | \$49,750 | \$61,034 | \$62,307 | \$62,307 | \$45,462 |
| 520240 | Workers' Comp | \$551 | \$499 | \$784 | \$784 | \$734 |
| | Total Payroll | \$651,206 | \$674,421 | \$555,658 | \$555,658 | \$537,974 |
| 530310 | Professional | \$5,332 | \$1,000 | \$4,100 | \$4,100 | \$11,100 |
| 530314 | Consulting | \$3,991 | \$0 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$125 | \$0 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$2,446 | \$925 | \$2,600 | \$2,600 | \$3,200 |
| 530411 | Communication - Phone | \$5,880 | \$5,240 | \$5,880 | \$5,880 | \$7,800 |
| 550510 | Office | \$1,214 | \$473 | \$776 | \$776 | \$940 |
| 550520 | Operating | \$1,184 | \$1,638 | \$660 | \$660 | \$1,810 |
| 550525 | Operating - Small Tools | \$233 | \$1,084 | \$100 | \$100 | \$100 |
| 555400 | Travel & Per Diem | \$6,987 | \$3,139 | \$12,263 | \$12,263 | \$13,038 |
| 555401 | Automobile Allowance | \$1,869 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$370 | \$343 | \$479 | \$479 | \$628 |
| 555470 | Printing / Binding | \$751 | \$71 | \$750 | \$750 | \$1,250 |
| 555480 | Promotional / Advertising | \$13,110 | \$3,458 | \$6,645 | \$6,645 | \$8,520 |
| 555540 | Dues/Reg/Pub | \$17,051 | \$12,057 | \$16,774 | \$16,774 | \$15,631 |
| 555550 | Training | \$70 | \$1,277 | \$2,800 | \$2,800 | \$2,800 |
| 555551 | Educational Incentive | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 580820 | Grants/Aids - Econ Dev | \$6,140 | \$6,140 | \$6,100 | \$6,100 | \$6,200 |
| | Total Operating | \$66,753 | \$36,845 | \$61,427 | \$61,427 | \$74,517 |
| 560643 | Mach & Equip - Furn/Office | \$1,194 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,194 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL EXECUTIVE/LEGISLATIVE | \$719,153 | \$711,266 | \$617,085 | \$617,085 | \$612,491 |

Executive & Legislative 12

Commission 1100

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 18/19 Actual</u> | <u>FY 19/20 Actual</u> | <u>Original FY 20/21 Budget</u> | <u>Revised FY 20/21 Budget</u> | <u>FY 21/22 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510110 | Base Wage - Mayor/Commission | \$74,400 | \$75,330 | \$74,400 | \$74,400 | \$74,400 |
| 520200 | FICA | \$5,692 | \$5,763 | \$5,692 | \$5,692 | \$5,692 |
| 520240 | Workers' Comp | \$86 | \$80 | \$151 | \$151 | \$148 |
| | Total Payroll | \$80,178 | \$81,173 | \$80,243 | \$80,243 | \$80,240 |
| 530314 | Consulting | \$3,991 | \$0 | \$0 | \$0 | \$0 |
| 530411 | Communication - Phone | \$3,840 | \$3,840 | \$3,840 | \$3,840 | \$5,760 |
| 550520 | Operating | \$603 | \$1,071 | \$160 | \$160 | \$750 |
| 550525 | Operating - Small Tools | \$0 | \$700 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$6,987 | \$3,119 | \$9,195 | \$9,195 | \$10,030 |
| 555470 | Printing / Binding | \$751 | \$71 | \$750 | \$750 | \$1,250 |
| 555480 | Promotional / Advertising | \$6,942 | \$1,453 | \$3,330 | \$3,330 | \$3,655 |
| 555540 | Dues/Reg/Pub | \$14,316 | \$10,669 | \$13,494 | \$13,494 | \$12,254 |
| 580820 | Grants/Aids - Economic Dev | \$6,140 | \$6,140 | \$6,100 | \$6,100 | \$6,200 |
| | Total Operating | \$43,570 | \$27,063 | \$36,869 | \$36,869 | \$39,899 |
| 560643 | Mach & Equip - Furn/Office | \$1,194 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,194 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$124,942 | \$108,236 | \$117,112 | \$117,112 | \$120,139 |

Executive & Legislative 12

City Manager 1200

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$229,256 | \$257,661 | \$196,998 | \$196,998 | \$215,141 |
| 510140 | Overtime | \$1,459 | \$904 | \$2,591 | \$2,591 | \$1,053 |
| 520200 | FICA | \$15,594 | \$18,238 | \$13,280 | \$13,280 | \$14,579 |
| 520220 | Pension DB | \$57,977 | \$57,751 | \$55,278 | \$55,278 | \$59,145 |
| 520225 | Pension DC | \$3,074 | \$3,972 | \$2,594 | \$2,594 | \$0 |
| 520230 | Health Insurance | \$21,769 | \$38,805 | \$42,195 | \$42,195 | \$25,070 |
| 520240 | Workers' Comp | \$282 | \$268 | \$382 | \$382 | \$392 |
| | Total Payroll | \$329,411 | \$377,599 | \$313,318 | \$313,318 | \$315,380 |
| 530411 | Communication - Phone | \$1,080 | \$1,240 | \$1,080 | \$1,080 | \$1,080 |
| 550510 | Office | \$538 | \$378 | \$325 | \$325 | \$500 |
| 550520 | Operating | \$555 | \$489 | \$500 | \$500 | \$560 |
| 550525 | Operating - Small Tools | \$233 | \$140 | \$100 | \$100 | \$100 |
| 555400 | Travel & Per Diem | \$0 | \$20 | \$608 | \$608 | \$608 |
| 555401 | Automobile Allowance | \$1,869 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$157 | \$17 | \$50 | \$50 | \$200 |
| 555540 | Dues/Reg/Pub | \$534 | \$50 | \$1,770 | \$1,770 | \$1,770 |
| 555550 | Training | \$70 | \$798 | \$1,000 | \$1,000 | \$1,000 |
| | Total Operating | \$5,036 | \$3,132 | \$5,433 | \$5,433 | \$5,818 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$334,447 | \$380,731 | \$318,751 | \$318,751 | \$321,198 |

Executive & Legislative 12

City Clerk 1210

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$160,266 | \$140,326 | \$125,652 | \$125,652 | \$102,145 |
| 510140 | Overtime | \$1,728 | \$1,835 | \$4,620 | \$4,620 | \$3,501 |
| 520200 | FICA | \$12,031 | \$10,654 | \$7,799 | \$7,799 | \$8,196 |
| 520220 | Pension DB | \$37,249 | \$36,732 | \$0 | \$0 | \$0 |
| 520225 | Pension DC | \$2,179 | \$3,722 | \$3,663 | \$3,663 | \$7,926 |
| 520230 | Health Insurance | \$27,981 | \$22,229 | \$20,112 | \$20,112 | \$20,392 |
| 520240 | Workers' Comp | \$183 | \$151 | \$251 | \$251 | \$194 |
| | Total Payroll | \$241,617 | \$215,649 | \$162,097 | \$162,097 | \$142,354 |
| 530310 | Professional | \$5,332 | \$1,000 | \$4,100 | \$4,100 | \$11,100 |
| 530315 | Pre/Post Employment | \$125 | \$0 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$2,446 | \$925 | \$2,600 | \$2,600 | \$3,200 |
| 530411 | Communication - Phone | \$960 | \$160 | \$960 | \$960 | \$960 |
| 550510 | Office | \$676 | \$95 | \$451 | \$451 | \$440 |
| 550520 | Operating | \$26 | \$78 | \$0 | \$0 | \$500 |
| 550525 | Operating - Small Tools | \$0 | \$244 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$2,460 | \$2,460 | \$2,400 |
| 555420 | Postage / Freight | \$213 | \$326 | \$429 | \$429 | \$428 |
| 555480 | Promotional / Advertising | \$6,168 | \$2,005 | \$3,315 | \$3,315 | \$4,865 |
| 555540 | Dues/Reg/Pub | \$2,201 | \$1,338 | \$1,510 | \$1,510 | \$1,607 |
| 555550 | Training | \$0 | \$479 | \$1,800 | \$1,800 | \$1,800 |
| 555551 | Educational Incentive | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| | Total Operating | \$18,147 | \$6,650 | \$19,125 | \$19,125 | \$28,800 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$259,764 | \$222,299 | \$181,222 | \$181,222 | \$171,154 |

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$379,355 | \$691,276 | \$718,956 | \$752,756 | \$246,731 |
| Operating Expenses | \$333,257 | (\$818,496) | (\$544,595) | (\$578,395) | (\$266,115) |
| Transfers | \$1,480,000 | \$2,230,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| Capital Outlay | \$2,864 | \$0 | \$0 | \$10,707 | \$0 |
| TOTAL EXPENDITURES | \$2,195,476 | \$2,102,780 | \$1,404,361 | \$1,415,068 | \$1,260,617 |

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Pension DB | \$379,355 | \$691,276 | \$718,956 | \$752,756 | \$246,731 |
| | Total Payroll | \$379,355 | \$691,276 | \$718,956 | \$752,756 | \$246,731 |
| 530311 | Legal | \$218,607 | \$254,609 | \$253,920 | \$253,920 | \$253,920 |
| 530312 | Financial | \$6,200 | \$3,110 | \$6,500 | \$6,500 | \$6,500 |
| 530313 | Labor Relations | \$0 | \$3,990 | \$5,000 | \$5,000 | \$5,000 |
| 530314 | Consulting | \$10,626 | \$25,916 | \$25,000 | \$25,000 | \$25,000 |
| 530340 | Other Svcs | \$1,056 | \$1,362 | \$800 | \$800 | \$800 |
| 530341 | Other Svcs - Contract / Admin | \$0 | (\$1,190,150) | (\$1,190,150) | (\$1,190,150) | (\$1,190,150) |
| 530342 | Other Svcs - Maint / Licenses | \$594 | \$414 | \$0 | \$0 | \$0 |
| 530343 | Other Svcs - Banking | \$17,878 | \$6,841 | \$7,060 | \$7,060 | \$7,060 |
| 550525 | Operating - Small Tools | \$2,996 | \$0 | \$0 | \$0 | \$0 |
| 555440 | Rent / Lease | \$300 | \$300 | \$475 | \$475 | \$475 |
| 580820 | Grants/Aids - Private | \$75,000 | \$75,000 | \$50,000 | \$50,000 | \$50,000 |
| 599100 | Contingency | \$0 | \$112 | \$296,800 | \$263,000 | \$575,280 |
| | Total Operating | \$333,257 | (\$818,496) | (\$544,595) | (\$578,395) | (\$266,115) |
| 591202 | To 1999 Debt Service | \$1,280,000 | \$1,290,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| 591305 | To Excellence in Customer Service | \$200,000 | \$300,000 | \$0 | \$0 | \$0 |
| 591410 | To Water Sewer Utility | \$0 | \$250,000 | \$0 | \$0 | \$0 |
| 591411 | To Stormwater | \$0 | \$390,000 | \$0 | \$0 | \$0 |
| | | \$1,480,000 | \$2,230,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$0 | \$10,707 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$2,864 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$2,864 | \$0 | \$0 | \$10,707 | \$0 |
| | TOTAL GENERAL GOVERNMENT | \$2,195,476 | \$2,102,780 | \$1,404,361 | \$1,415,068 | \$1,260,617 |

General Government 19

Legal Services 1400

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530311 | Legal | \$218,607 | \$254,609 | \$253,920 | \$253,920 | \$253,920 |
| 530312 | Financial | \$6,200 | \$3,110 | \$6,500 | \$6,500 | \$6,500 |
| 530313 | Labor Relations | \$0 | \$3,990 | \$5,000 | \$5,000 | \$5,000 |
| | Total Operating | \$224,807 | \$261,709 | \$265,420 | \$265,420 | \$265,420 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$224,807 | \$261,709 | \$265,420 | \$265,420 | \$265,420 |

General Government 19

General Government 1900

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|--|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Pension DB | \$379,355 | \$691,276 | \$718,956 | \$752,756 | \$246,731 |
| | Total Payroll | \$379,355 | \$691,276 | \$718,956 | \$752,756 | \$246,731 |
| 530314 | Consulting | \$10,626 | \$25,916 | \$25,000 | \$25,000 | \$25,000 |
| 530340 | Other Svcs | \$1,056 | \$1,362 | \$800 | \$800 | \$800 |
| 530341 | Other Svcs - Contract / Admin | \$0 | (\$1,190,150) | (\$1,190,150) | (\$1,190,150) | (\$1,190,150) |
| 530342 | Other Svcs - Maint / Licenses | \$594 | \$414 | \$0 | \$0 | \$0 |
| 530343 | Other Svcs - Banking | \$17,878 | \$6,841 | \$7,060 | \$7,060 | \$7,060 |
| 550525 | Operating - Small Tools | \$2,996 | \$0 | \$0 | \$0 | \$0 |
| 555440 | Rent / Lease | \$300 | \$300 | \$475 | \$475 | \$475 |
| 580820 | Grants/Aids - Private | \$75,000 | \$75,000 | \$50,000 | \$50,000 | \$50,000 |
| 599100 | Contingency (incl sick-leave buy-back) | \$0 | \$112 | \$296,800 | \$263,000 | \$575,280 |
| | Total Operating | \$108,450 | (\$1,080,205) | (\$810,015) | (\$843,815) | (\$531,535) |
| 591202 | To 1999 Debt Service | \$1,280,000 | \$1,290,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| 591305 | To Excellence in Customer Service | \$200,000 | \$300,000 | \$0 | \$0 | \$0 |
| 591410 | To Water Sewer Utility | \$0 | \$250,000 | \$0 | \$0 | \$0 |
| 591411 | To Stormwater | \$0 | \$390,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,480,000 | \$2,230,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$0 | \$10,707 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$2,864 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$2,864 | \$0 | \$0 | \$10,707 | \$0 |
| | TOTAL | \$1,970,669 | \$1,841,071 | \$1,138,941 | \$1,149,648 | \$995,197 |

GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$1,091,367 | \$1,067,011 | \$1,020,572 | \$1,020,572 | \$1,128,776 |
| Operating Expenses | \$687,530 | \$858,115 | \$200,677 | \$200,677 | \$210,913 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$10,704 | \$1,319 | \$0 | \$0 | \$18,000 |
| TOTAL EXPENDITURES | \$1,789,601 | \$1,926,445 | \$1,221,249 | \$1,221,249 | \$1,357,689 |

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 | | |
| Accountant | 2 | 2 | 1 | | 2 |
| Business Analyst | 3 | 2 | 3 | | 2 |
| Financial Analyst | | | | | 1 |
| AP Coordinator | 1 | 1 | 1 | | 1 |
| Total | 9 | 9 | 9 | | 9 |

Human Resources - 1310

| | | | | | |
|--------------------------|----------|----------|----------|--|----------|
| Claims & Risk Specialist | 1 | 1 | | | |
| HR Generalist | 1 | | | | |
| Total | 2 | 1 | 0 | | 0 |

Utility Billing - 1360

| | | | | | |
|-----------------------------------|----------|----------|----------|--|----------|
| Utility Services Manager | | | | | 1 |
| Customer Service Manger | 1 | 1 | 1 | | 1 |
| Assistant Manager | | 1 | 1 | | |
| Billing & Meter Reader Supervisor | 1 | 1 | 1 | | 1 |
| Billing Specialist | | | | | 1 |
| Customer Service Rep | | | | | 2 |
| Collections Specialist | 1 | 1 | 1 | | |
| Total | 3 | 4 | 4 | | 6 |

| | | | | | |
|----------------------------------|-----------|-----------|-----------|--|-----------|
| TOTAL FULL-TIME PERSONNEL | 14 | 14 | 13 | | 15 |
|----------------------------------|-----------|-----------|-----------|--|-----------|

General - Part-Time - 1300

| | | | | | |
|------------------|-------------|-------------|-------------|--|-------------|
| Data Entry Clerk | 0.25 | | | | |
| Total | 0.25 | 0.00 | 0.00 | | 0.00 |

Utility Billing - Part-Time - 1360

| | | | | | |
|----------------------|-------------|-------------|-------------|--|-------------|
| Customer Service Rep | 5.80 | 5.80 | 5.80 | | 4.35 |
| Total | 5.80 | 5.80 | 5.80 | | 4.35 |

| | | | | | |
|----------------------------------|-------------|-------------|-------------|--|-------------|
| TOTAL PART-TIME PERSONNEL | 6.05 | 5.80 | 5.80 | | 4.35 |
|----------------------------------|-------------|-------------|-------------|--|-------------|

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 510100 | Base Wages/Salaries | \$785,198 | \$767,738 | \$744,103 | \$744,103 | \$850,838 |
| 510140 | Overtime | \$16,284 | \$12,102 | \$11,699 | \$11,699 | \$9,474 |
| 510900 | Reimbursements | \$0 | (\$8) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$59,354 | \$56,557 | \$56,937 | \$56,937 | \$66,109 |
| 520220 | Pension DB | \$93,915 | \$99,705 | \$62,316 | \$62,316 | \$0 |
| 520225 | Pension DC | \$21,545 | \$24,976 | \$29,752 | \$29,752 | \$53,016 |
| 520230 | Health Insurance | \$105,114 | \$101,401 | \$114,321 | \$114,321 | \$147,781 |
| 520240 | Workers' Comp | \$954 | \$825 | \$1,444 | \$1,444 | \$1,558 |
| 520250 | Unemployment | \$9,003 | \$3,715 | \$0 | \$0 | \$0 |
| | Total Payroll | \$1,091,367 | \$1,067,011 | \$1,020,572 | \$1,020,572 | \$1,128,776 |
| 530312 | Financial | \$17,500 | \$18,958 | \$17,500 | \$17,500 | \$17,500 |
| 530314 | Consulting | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 530315 | Pre/Post Employment | \$1,424 | \$1,072 | \$660 | \$660 | \$760 |
| 530320 | Accounting / Auditing | \$42,000 | \$42,500 | \$43,500 | \$43,500 | \$43,500 |
| 530340 | Other Svcs | \$889 | \$522 | \$1,000 | \$1,000 | \$1,000 |
| 530341 | Other Svcs - Contract / Admin | \$22,255 | \$39,719 | \$24,360 | \$24,360 | \$24,360 |
| 530342 | Other Svcs - Maint / Licenses | \$2,970 | \$5,091 | \$5,100 | \$5,100 | \$5,100 |
| 530411 | Communication - Phone | \$5,937 | \$5,236 | \$4,596 | \$4,596 | \$5,556 |
| 550510 | Office | \$4,817 | \$4,622 | \$5,600 | \$5,600 | \$6,100 |
| 550520 | Operating | \$1,583 | \$1,448 | \$1,000 | \$1,000 | \$1,100 |
| 550525 | Operating - Small Tools | \$972 | \$3,083 | \$1,000 | \$1,000 | \$2,500 |
| 550526 | Operating - Software | \$96 | \$0 | \$0 | \$0 | \$0 |
| 550527 | Operating - Apparel | \$0 | \$3,073 | \$805 | \$805 | \$920 |
| 555400 | Travel & Per Diem | \$164 | \$0 | \$1,200 | \$1,200 | \$1,200 |
| 555420 | Postage / Freight | \$68,405 | \$70,104 | \$79,041 | \$79,041 | \$84,805 |
| 555450 | Insurance | \$437,086 | \$533,632 | \$0 | \$0 | \$0 |
| 555451 | Insurance - Settlements | \$56,686 | \$108,938 | \$0 | \$0 | \$0 |
| 555470 | Printing / Binding | \$1,435 | (\$167) | \$2,000 | \$2,000 | \$2,000 |
| 555480 | Promotional / Advertising | \$8,812 | \$3,927 | \$2,900 | \$2,900 | \$2,712 |
| 555481 | Promo - Employee Relations | \$5,534 | \$1,480 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$2,744 | \$1,722 | \$1,415 | \$1,415 | \$1,500 |
| 555550 | Training | \$4,721 | \$12,105 | \$4,000 | \$4,000 | \$5,300 |
| 555551 | Educational Incentive | \$1,500 | \$1,050 | \$0 | \$0 | \$0 |
| | Total Operating | \$687,530 | \$858,115 | \$200,677 | \$200,677 | \$210,913 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$4,741 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$5,963 | \$1,319 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$0 | \$0 | \$18,000 |
| | Total Capital | \$10,704 | \$1,319 | \$0 | \$0 | \$18,000 |
| | TOTAL FINANCE | \$1,789,601 | \$1,926,445 | \$1,221,249 | \$1,221,249 | \$1,357,689 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$323,482 | \$312,062 | \$383,838 | \$383,838 | \$429,891 |
| 510140 | Overtime | \$1,750 | \$1,919 | \$6,399 | \$6,399 | \$8,499 |
| 510900 | Reimbursements | \$0 | (\$8) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$23,411 | \$21,462 | \$29,369 | \$29,369 | \$33,822 |
| 520220 | Pension DB | \$63,504 | \$63,160 | \$57,793 | \$57,793 | \$0 |
| 520225 | Pension DC | \$8,853 | \$11,794 | \$15,123 | \$15,123 | \$31,859 |
| 520230 | Health Insurance | \$59,376 | \$56,244 | \$72,191 | \$72,191 | \$88,354 |
| 520240 | Workers' Comp | \$393 | \$338 | \$745 | \$745 | \$795 |
| | Total Payroll | \$480,769 | \$466,971 | \$565,458 | \$565,458 | \$593,220 |
| 530312 | Financial | \$17,500 | \$18,958 | \$17,500 | \$17,500 | \$17,500 |
| 530315 | Pre/Post Employment | \$634 | \$549 | \$60 | \$60 | \$160 |
| 530320 | Accounting / Auditing | \$21,000 | \$21,250 | \$21,750 | \$21,750 | \$21,750 |
| 530411 | Communication - Phone | \$422 | \$31 | \$0 | \$0 | \$720 |
| 550510 | Office | \$2,372 | \$2,408 | \$2,300 | \$2,300 | \$2,600 |
| 550520 | Operating | \$403 | \$410 | \$500 | \$500 | \$500 |
| 550525 | Operating - Small Tools | \$240 | \$57 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$20 | \$0 | \$1,200 | \$1,200 | \$1,200 |
| 555420 | Postage / Freight | \$1,655 | \$2,808 | \$2,408 | \$2,408 | \$3,190 |
| 555480 | Promotional / Advertising | \$1,332 | \$1,237 | \$1,400 | \$1,400 | \$1,212 |
| 555540 | Dues/Reg/Pub | \$1,279 | \$950 | \$1,415 | \$1,415 | \$1,500 |
| 555550 | Training | \$259 | \$1,291 | \$3,300 | \$3,300 | \$4,800 |
| 555551 | Educational Incentive | \$1,500 | \$1,050 | \$0 | \$0 | \$0 |
| | Total Operating | \$48,616 | \$50,999 | \$51,833 | \$51,833 | \$55,132 |
| 560643 | Mach & Equip - Furn/Office | \$5,963 | \$1,319 | \$0 | \$0 | \$0 |
| | Total Capital | \$5,963 | \$1,319 | \$0 | \$0 | \$0 |
| | TOTAL | \$535,348 | \$519,289 | \$617,291 | \$617,291 | \$648,352 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$109,227 | \$117,287 | \$0 | \$0 | \$0 |
| 510140 | Overtime | \$1,464 | \$789 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$8,338 | \$8,811 | \$0 | \$0 | \$0 |
| 520220 | Pension DB | \$25,059 | \$31,129 | \$0 | \$0 | \$0 |
| 520225 | Pension DC | \$1,434 | \$458 | \$0 | \$0 | \$0 |
| 520230 | Health Insurance | \$14,620 | \$17,950 | \$0 | \$0 | \$0 |
| 520240 | Workers' Comp | \$121 | \$125 | \$0 | \$0 | \$0 |
| | Total Payroll | \$160,263 | \$176,549 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$37 | \$0 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$18,341 | \$0 | \$0 | \$0 |
| 530411 | Communication - Phone | \$780 | \$696 | \$0 | \$0 | \$0 |
| 550510 | Office | \$834 | \$470 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$55 | \$489 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$65 | \$0 | \$0 | \$0 | \$0 |
| 550526 | Operating - Software | \$96 | \$0 | \$0 | \$0 | \$0 |
| 550527 | Operating - Apparel | \$0 | \$2,250 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$15 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$168 | \$135 | \$0 | \$0 | \$0 |
| 555470 | Printing / Binding | \$0 | \$76 | \$0 | \$0 | \$0 |
| 555480 | Promotional / Advertising | \$7,480 | \$2,690 | \$0 | \$0 | \$0 |
| 555481 | Promo - Employee Relations | \$5,534 | \$1,480 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$1,465 | \$772 | \$0 | \$0 | \$0 |
| 555550 | Training | \$3,848 | \$10,399 | \$0 | \$0 | \$0 |
| | Total Operating | \$20,377 | \$37,798 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$180,640 | \$214,347 | \$0 | \$0 | \$0 |

Finance 13

Utility Billing 1360

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$352,489 | \$338,389 | \$360,265 | \$360,265 | \$420,947 |
| 510140 | Overtime | \$13,070 | \$9,394 | \$5,300 | \$5,300 | \$975 |
| 520200 | FICA | \$27,605 | \$26,284 | \$27,568 | \$27,568 | \$32,287 |
| 520220 | Pension DB | \$5,352 | \$5,416 | \$4,523 | \$4,523 | \$0 |
| 520225 | Pension DC | \$11,258 | \$12,724 | \$14,629 | \$14,629 | \$21,157 |
| 520230 | Health Insurance | \$31,118 | \$27,207 | \$42,130 | \$42,130 | \$59,427 |
| 520240 | Workers' Comp | \$440 | \$362 | \$699 | \$699 | \$763 |
| | Total Payroll | \$441,332 | \$419,776 | \$455,114 | \$455,114 | \$535,556 |
| 530314 | Consulting | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 530315 | Pre/Post Employment | \$753 | \$523 | \$600 | \$600 | \$600 |
| 530320 | Accounting / Auditing | \$21,000 | \$21,250 | \$21,750 | \$21,750 | \$21,750 |
| 530340 | Other Svcs | \$889 | \$522 | \$1,000 | \$1,000 | \$1,000 |
| 530341 | Other Svcs - Contract / Admin | \$22,255 | \$21,378 | \$24,360 | \$24,360 | \$24,360 |
| 530342 | Other Svcs - Maint / Licenses | \$2,970 | \$5,091 | \$5,100 | \$5,100 | \$5,100 |
| 530411 | Communication - Phone | \$4,735 | \$4,509 | \$4,596 | \$4,596 | \$4,836 |
| 550510 | Office | \$1,611 | \$1,744 | \$3,300 | \$3,300 | \$3,500 |
| 550520 | Operating | \$1,125 | \$549 | \$500 | \$500 | \$600 |
| 550525 | Operating - Small Tools | \$667 | \$3,026 | \$1,000 | \$1,000 | \$2,500 |
| 550527 | Operating - Apparel | \$0 | \$823 | \$805 | \$805 | \$920 |
| 555400 | Travel & Per Diem | \$129 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$66,582 | \$67,161 | \$76,633 | \$76,633 | \$81,615 |
| 555470 | Printing / Binding | \$1,435 | (\$243) | \$2,000 | \$2,000 | \$2,000 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 555550 | Training | \$405 | \$415 | \$700 | \$700 | \$500 |
| | Total Operating | \$124,556 | \$126,748 | \$148,844 | \$148,844 | \$155,781 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$4,741 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$0 | \$0 | \$18,000 |
| | Total Capital | \$4,741 | \$0 | \$0 | \$0 | \$18,000 |
| | TOTAL | \$570,629 | \$546,524 | \$603,958 | \$603,958 | \$709,337 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520250 | Unemployment | \$9,003 | \$3,715 | \$0 | \$0 | \$0 |
| | Total Payroll | \$9,003 | \$3,715 | \$0 | \$0 | \$0 |
| 555450 | Insurance | \$437,086 | \$533,632 | \$0 | \$0 | \$0 |
| 555451 | Insurance - Settlements | \$56,686 | \$108,938 | \$0 | \$0 | \$0 |
| 555550 | Training | \$209 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$493,981 | \$642,570 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$502,984 | \$646,285 | \$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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$209,468 | \$225,652 | \$764,383 | \$761,383 | \$969,847 |
| Operating Expenses | \$491,139 | \$480,312 | \$1,397,016 | \$1,456,627 | \$1,500,525 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$13,779 | \$16,181 | \$0 | \$98,859 | \$200,000 |
| TOTAL EXPENDITURES | \$714,386 | \$722,145 | \$2,161,399 | \$2,316,869 | \$2,670,372 |

Information Services - 1600

| | | | | | |
|--------------------------|----------|----------|----------|--|----------|
| Shared Services Director | | 1 | 1 | | 1 |
| IT Manager | 1 | 1 | 1 | | 1 |
| GIS Analyst | | | 1 | | 1 |
| Application Specialist | 1 | 1 | 1 | | 2 |
| Marketing Coordinator | 1 | 1 | | | |
| Records Liaison | 1 | 1 | 1 | | |
| Total | 4 | 5 | 5 | | 5 |

Human Resources - 1315

| | | | | | |
|------------------------------|----------|----------|----------|--|----------|
| Claims & Risk Specialist | | | 1 | | 1 |
| Payroll/Benefits Coordinator | | | 1 | | 1 |
| Total | 0 | 0 | 2 | | 2 |

Facilities Maintenance - 1935

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

Marketing and Events - 7415

| | | | | | |
|------------------------------|----------|----------|----------|--|----------|
| Marketing and Events Manager | | | 1 | | 1 |
| Events Coordinator | | | 1 | | 1 |
| Total | 0 | 0 | 2 | | 2 |

| | | | | | |
|----------------------------------|----------|----------|-----------|--|-----------|
| TOTAL FULL-TIME PERSONNEL | 4 | 5 | 11 | | 13 |
|----------------------------------|----------|----------|-----------|--|-----------|

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$154,622 | \$167,604 | \$519,616 | \$516,616 | \$650,851 |
| 510140 | Overtime | \$7,333 | \$1,409 | \$13,166 | \$13,166 | \$26,450 |
| 520200 | FICA | \$12,274 | \$13,433 | \$40,774 | \$40,774 | \$52,553 |
| 520220 | Pension DB | \$0 | \$6,226 | \$35,283 | \$35,283 | \$20,805 |
| 520225 | Pension DC | \$6,149 | \$8,514 | \$26,509 | \$26,509 | \$48,644 |
| 520230 | Health Insurance | \$28,902 | \$28,283 | \$114,213 | \$114,213 | \$153,989 |
| 520240 | Workers' Comp | \$188 | \$183 | \$4,822 | \$4,822 | \$6,555 |
| 520250 | Unemployment | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| | Total Payroll | \$209,468 | \$225,652 | \$764,383 | \$761,383 | \$969,847 |
| 530315 | Pre/Post Employment | \$112 | \$125 | \$160 | \$160 | \$160 |
| 530341 | Other Svcs - Contract / Admin | \$196,500 | \$166,100 | \$229,448 | \$229,448 | \$229,948 |
| 530342 | Other Svcs - Maint / Licenses | \$206,988 | \$233,548 | \$251,200 | \$300,400 | \$322,833 |
| 530411 | Communication - Phone | \$28,736 | \$30,472 | \$28,944 | \$28,944 | \$28,556 |
| 540430 | Utilities | \$0 | \$0 | \$37,800 | \$37,800 | \$37,800 |
| 545100 | R&M Buildings | \$0 | \$0 | \$30,000 | \$23,000 | \$30,000 |
| 545110 | R&M Bldgs - City Hall | \$5,221 | \$754 | \$38,610 | \$41,610 | \$38,610 |
| 545270 | R&M Infra - Grounds | \$0 | \$0 | \$16,304 | \$16,304 | \$16,509 |
| 545310 | R&M M&E - Vehicles | \$0 | \$0 | \$450 | \$450 | \$450 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$300 | \$300 | \$300 |
| 550510 | Office | \$3,067 | \$2,107 | \$3,300 | \$3,300 | \$3,600 |
| 550520 | Operating | \$312 | \$219 | \$4,216 | \$26,751 | \$39,498 |
| 550523 | Operating - Janitorial | \$0 | \$0 | \$2,900 | \$4,900 | \$3,300 |
| 550525 | Operating - Small Tools | \$28,547 | \$37,261 | \$72,080 | \$76,180 | \$7,350 |
| 550526 | Operating - Software | \$588 | \$533 | \$0 | \$0 | \$0 |
| 550527 | Operating - Apparel | \$0 | \$0 | \$2,996 | \$2,996 | \$6,190 |
| 552000 | Fuel | \$37 | \$0 | \$3,050 | \$3,050 | \$4,050 |
| 555400 | Travel & Per Diem | \$325 | \$0 | \$2,200 | \$100 | \$2,100 |
| 555420 | Postage / Freight | \$5 | \$0 | \$250 | \$250 | \$50 |
| 555441 | Rent / Lease - Copy Machine | \$6,379 | \$8,062 | \$8,616 | \$8,616 | \$8,880 |
| 555450 | Insurance | \$0 | \$0 | \$543,300 | \$543,300 | \$604,008 |
| 555451 | Insurance - Settlements | \$0 | \$0 | \$52,000 | \$52,000 | \$52,000 |
| 555470 | Printing / Binding | \$452 | \$133 | \$900 | \$1,900 | \$825 |
| 555480 | Promotional / Advertising | \$2,820 | \$80 | \$46,664 | \$33,540 | \$31,500 |
| 555481 | Promo - Employee Relations | \$0 | \$0 | \$5,500 | \$5,500 | \$5,000 |
| 555540 | Dues/Reg/Pub | \$0 | \$119 | \$848 | \$848 | \$1,660 |
| 555550 | Training | \$9,740 | \$799 | \$14,980 | \$14,980 | \$25,348 |
| 555551 | Educational Incentive | \$1,310 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$491,139 | \$480,312 | \$1,397,016 | \$1,456,627 | \$1,500,525 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$0 | \$3,000 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$2,950 | \$1,443 | \$0 | \$95,859 | \$100,000 |
| 560680 | Intangibles | \$10,829 | \$14,738 | \$0 | \$0 | \$100,000 |
| | Total Capital | \$13,779 | \$16,181 | \$0 | \$98,859 | \$200,000 |
| | TOTAL INFO SVCS | \$714,386 | \$722,145 | \$2,161,399 | \$2,316,869 | \$2,670,372 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$0 | \$0 | \$178,850 | \$175,850 | \$136,959 |
| 510140 | Overtime | \$0 | \$0 | \$4,575 | \$4,575 | \$2,250 |
| 520200 | FICA | \$0 | \$0 | \$14,037 | \$14,037 | \$10,855 |
| 520220 | Pension DB | \$0 | \$0 | \$29,402 | \$29,402 | \$13,870 |
| 520225 | Pension DC | \$0 | \$0 | \$5,996 | \$5,996 | \$7,336 |
| 520230 | Health Insurance | \$0 | \$0 | \$36,671 | \$36,671 | \$24,646 |
| 520240 | Workers' Comp | \$0 | \$0 | \$351 | \$351 | \$253 |
| | Total Payroll | \$0 | \$0 | \$269,882 | \$266,882 | \$196,169 |
| 530315 | Pre/Post Employment | \$0 | \$0 | \$60 | \$60 | \$60 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$0 | \$21,800 | \$21,800 | \$22,450 |
| 530411 | Communication - Phone | \$0 | \$0 | \$960 | \$960 | \$704 |
| 550510 | Office | \$0 | \$0 | \$0 | \$0 | \$300 |
| 550520 | Operating | \$0 | \$0 | \$1,486 | \$1,486 | \$3,150 |
| 550527 | Operating - Apparel | \$0 | \$0 | \$1,500 | \$1,500 | \$2,650 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$100 | \$100 | \$0 |
| 555420 | Postage / Freight | \$0 | \$0 | \$250 | \$250 | \$0 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$700 | \$700 | \$1,500 |
| 555481 | Promo - Employee Relations | \$0 | \$0 | \$5,500 | \$5,500 | \$5,000 |
| 555540 | Dues/Reg/Pub | \$0 | \$0 | \$700 | \$700 | \$0 |
| 555550 | Training | \$0 | \$0 | \$5,700 | \$5,700 | \$15,048 |
| | Total Operating | \$0 | \$0 | \$38,756 | \$38,756 | \$50,862 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$0 | \$0 | \$308,638 | \$305,638 | \$247,031 |

INFORMATION & GENERAL SERVICES 16

IS General 1600

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$154,622 | \$167,604 | \$161,282 | \$161,282 | \$267,640 |
| 510140 | Overtime | \$7,333 | \$1,409 | \$6,591 | \$6,591 | \$9,099 |
| 520200 | FICA | \$12,274 | \$13,433 | \$12,848 | \$12,848 | \$21,573 |
| 520220 | Pension DB | \$0 | \$6,226 | \$5,881 | \$5,881 | \$6,935 |
| 520225 | Pension DC | \$6,149 | \$8,514 | \$8,775 | \$8,775 | \$19,205 |
| 520230 | Health Insurance | \$28,902 | \$28,283 | \$38,696 | \$38,696 | \$54,496 |
| 520240 | Workers' Comp | \$188 | \$183 | \$323 | \$323 | \$504 |
| | Total Payroll | \$209,468 | \$225,652 | \$234,396 | \$234,396 | \$379,452 |
| 530315 | Pre/Post Employment | \$112 | \$125 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$196,500 | \$166,100 | \$193,200 | \$193,200 | \$198,000 |
| 530342 | Other Svcs - Maint / Licenses | \$205,620 | \$232,833 | \$250,390 | \$299,590 | \$321,450 |
| 530411 | Communication - Phone | \$12,969 | \$13,909 | \$14,304 | \$14,304 | \$14,212 |
| 550510 | Office | \$712 | \$87 | \$600 | \$600 | \$600 |
| 550520 | Operating | \$312 | \$219 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$28,547 | \$37,261 | \$69,650 | \$71,750 | \$4,900 |
| 550526 | Operating - Software | \$588 | \$533 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$325 | \$0 | \$2,100 | \$0 | \$2,100 |
| 555420 | Postage / Freight | \$5 | \$0 | \$0 | \$0 | \$50 |
| 555470 | Printing / Binding | \$452 | \$133 | \$100 | \$100 | \$100 |
| 555480 | Promotional / Advertising | \$2,820 | \$80 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$0 | \$119 | \$0 | \$0 | \$200 |
| 555550 | Training | \$9,740 | \$799 | \$9,280 | \$9,280 | \$8,300 |
| 555551 | Educational Incentive | \$1,310 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$460,012 | \$452,198 | \$539,624 | \$588,824 | \$549,912 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$2,950 | \$1,443 | \$0 | \$95,859 | \$100,000 |
| 560680 | Intangibles | \$10,829 | \$14,738 | \$0 | \$0 | \$100,000 |
| | Total Capital | \$13,779 | \$16,181 | \$0 | \$95,859 | \$200,000 |
| | TOTAL | \$683,259 | \$694,031 | \$774,020 | \$919,079 | \$1,129,364 |

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$1,368 | \$715 | \$810 | \$810 | \$1,383 |
| 530411 | Communication - Phone | \$15,767 | \$16,563 | \$13,200 | \$13,200 | \$13,200 |
| 545110 | R&M Bldgs - City Hall | \$5,221 | \$754 | \$1,000 | \$1,000 | \$1,000 |
| 550510 | Office | \$2,355 | \$2,020 | \$2,700 | \$2,700 | \$2,700 |
| 550520 | Operating | \$0 | \$0 | \$200 | \$200 | \$200 |
| 552000 | Fuel | \$37 | \$0 | \$0 | \$0 | \$0 |
| 555441 | Rent / Lease - Copy Machine | \$6,379 | \$8,062 | \$8,616 | \$8,616 | \$8,880 |
| | Total Operating | \$31,127 | \$28,114 | \$26,526 | \$26,526 | \$27,363 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$31,127 | \$28,114 | \$26,526 | \$26,526 | \$27,363 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520250 | Unemployment | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| | Total Payroll | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| 555450 | Insurance | \$0 | \$0 | \$543,300 | \$543,300 | \$604,008 |
| 555451 | Insurance - Settlements | \$0 | \$0 | \$52,000 | \$52,000 | \$52,000 |
| | Total Operating | \$0 | \$0 | \$595,300 | \$595,300 | \$656,008 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$0 | \$0 | \$605,300 | \$605,300 | \$666,008 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 510100 | Base Wages/Salaries | \$0 | \$0 | \$92,685 | \$92,685 | \$150,572 |
| 510140 | Overtime | \$0 | \$0 | \$0 | \$0 | \$11,100 |
| 520200 | FICA | \$0 | \$0 | \$7,092 | \$7,092 | \$12,488 |
| 520225 | Pension DC | \$0 | \$0 | \$5,961 | \$5,961 | \$14,626 |
| 520230 | Health Insurance | \$0 | \$0 | \$20,940 | \$20,940 | \$47,604 |
| 520240 | Workers' Comp | \$0 | \$0 | \$3,977 | \$3,977 | \$5,616 |
| | Total Payroll | \$0 | \$0 | \$130,655 | \$130,655 | \$242,006 |
| 530315 | Pre/Post Employment | \$0 | \$0 | \$100 | \$100 | \$100 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$0 | \$14,448 | \$14,448 | \$9,498 |
| 540430 | Utilities | \$0 | \$0 | \$37,800 | \$37,800 | \$37,800 |
| 545100 | R&M Buildings | \$0 | \$0 | \$30,000 | \$23,000 | \$30,000 |
| 545110 | R&M Bldgs - City Hall | \$0 | \$0 | \$37,610 | \$40,610 | \$37,610 |
| 545270 | R&M Infra - Grounds | \$0 | \$0 | \$16,304 | \$16,304 | \$16,509 |
| 545310 | R&M M&E - Vehicles | \$0 | \$0 | \$450 | \$450 | \$450 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$300 | \$300 | \$300 |
| 550523 | Operating - Janitorial | \$0 | \$0 | \$2,900 | \$4,900 | \$3,300 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$2,300 | \$4,300 | \$2,300 |
| 550527 | Operating - Apparel | \$0 | \$0 | \$1,496 | \$1,496 | \$3,540 |
| 552000 | Fuel | \$0 | \$0 | \$3,050 | \$3,050 | \$4,050 |
| | Total Operating | \$0 | \$0 | \$146,758 | \$146,758 | \$145,457 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$0 | \$3,000 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$3,000 | \$0 |
| | TOTAL | \$0 | \$0 | \$277,413 | \$280,413 | \$387,463 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$0 | \$0 | \$86,799 | \$86,799 | \$95,680 |
| 510140 | Overtime | \$0 | \$0 | \$2,000 | \$2,000 | \$4,001 |
| 520200 | FICA | \$0 | \$0 | \$6,797 | \$6,797 | \$7,637 |
| 520230 | Health Insurance | \$0 | \$0 | \$17,906 | \$17,906 | \$27,243 |
| 520240 | Workers' Comp | \$0 | \$0 | \$171 | \$171 | \$182 |
| 520225 | Pension DC | \$0 | \$0 | \$5,777 | \$5,777 | \$7,477 |
| | Total Payroll | \$0 | \$0 | \$119,450 | \$119,450 | \$142,220 |
| 530411 | Communication - Phone | \$0 | \$0 | \$480 | \$480 | \$440 |
| 550520 | Operating | \$0 | \$0 | \$2,530 | \$25,065 | \$36,148 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$130 | \$130 | \$150 |
| 555470 | Printing / Binding | \$0 | \$0 | \$800 | \$1,800 | \$725 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$45,964 | \$32,840 | \$30,000 |
| 555540 | Dues/Reg/Pub | \$0 | \$0 | \$148 | \$148 | \$1,460 |
| 555550 | Training | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| | Total Operating | \$0 | \$0 | \$50,052 | \$60,463 | \$70,923 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$0 | \$0 | \$169,502 | \$179,913 | \$213,143 |

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$681,114 | \$797,124 | \$735,801 | \$735,801 | \$896,439 |
| Operating Expenses | \$301,334 | \$242,955 | \$137,203 | \$137,203 | \$163,743 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$220,050 | \$127,882 | \$0 | \$144,235 | \$53,000 |
| TOTAL EXPENDITURES | \$1,202,498 | \$1,167,961 | \$873,004 | \$1,017,239 | \$1,113,182 |

Administration - 4100

| | | | | | |
|-----------------------------|----------|----------|----------|--|----------|
| Public Works Superintendent | 1 | 1 | 1 | | 1 |
| Public Works Supervisor | 1 | | | | 1 |
| Total | 2 | 1 | 1 | | 2 |

Roads - 4110

| | | | | | |
|--------------------|----------|----------|----------|--|----------|
| Foreman | 1 | 1 | 1 | | 2 |
| Maintenance Worker | 8 | 8 | 8 | | 6 |
| Total | 9 | 9 | 9 | | 8 |

Facility Maintenance - 1930

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

Fleet Maintenance - 1940

| | | | | | |
|------------------|----------|----------|----------|--|----------|
| Fleet Supervisor | 1 | 1 | 1 | | 1 |
| Mechanic | 2 | 2 | 1 | | 2 |
| Total | 3 | 3 | 2 | | 3 |

| | | | | | |
|----------------------------------|-----------|-----------|-----------|--|-----------|
| TOTAL FULL-TIME PERSONNEL | 15 | 15 | 12 | | 13 |
|----------------------------------|-----------|-----------|-----------|--|-----------|

Fleet Maintenance - Part Time - 1940

| | | | | | |
|---------------------|-------------|-------------|-------------|--|-------------|
| Fleet administrator | 5.80 | 5.80 | 5.80 | | 0.50 |
| Total | 5.80 | 5.80 | 5.80 | | 0.50 |

| | | | | | |
|----------------------------------|--------------|--------------|--------------|--|--------------|
| TOTAL PART-TIME PERSONNEL | 20.80 | 20.80 | 17.80 | | 13.50 |
|----------------------------------|--------------|--------------|--------------|--|--------------|

PUBLIC WORKS SUMMARY

All Divisions

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

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$453,572 | \$504,199 | \$454,083 | \$454,083 | \$562,355 |
| 510140 | Overtime | \$34,075 | \$30,069 | \$6,650 | \$6,650 | \$8,300 |
| 510900 | Reimbursements | (\$14,772) | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$36,777 | \$39,477 | \$35,262 | \$35,262 | \$44,034 |
| 520220 | Pension DB | \$70,030 | \$65,835 | \$40,202 | \$40,202 | \$56,174 |
| 520225 | Pension DC | \$10,819 | \$19,529 | \$19,572 | \$19,572 | \$27,072 |
| 520230 | Health Insurance | \$76,424 | \$117,541 | \$144,751 | \$144,751 | \$166,547 |
| 520240 | Workers' Comp | \$14,189 | \$20,474 | \$35,281 | \$35,281 | \$31,957 |
| | Total Payroll | \$681,114 | \$797,124 | \$735,801 | \$735,801 | \$896,439 |
| 530315 | Pre/Post Employment | \$5,122 | \$609 | \$2,773 | \$2,773 | \$2,773 |
| 530341 | Other Svcs - Contract / Admin | \$106,808 | \$15,056 | \$0 | \$0 | \$5,000 |
| 530342 | Other Svcs - Maint / Licenses | \$5,977 | \$7,206 | \$6,970 | \$6,970 | \$6,970 |
| 530411 | Communication - Phone | \$1,128 | \$1,302 | \$144 | \$144 | \$863 |
| 540430 | Utilities | \$60,732 | \$62,847 | \$24,120 | \$24,120 | \$24,360 |
| 545100 | R&M Buildings | \$9,064 | \$12,611 | \$6,500 | \$6,500 | \$6,650 |
| 545110 | R&M Bldgs - City Hall | \$27,852 | \$17,615 | \$0 | \$0 | \$0 |
| 545120 | R&M Bldgs - Util / PW Compound | \$600 | \$713 | \$2,500 | \$2,500 | \$2,500 |
| 545270 | R&M Infra - Grounds | \$19,199 | \$53,972 | \$19,600 | \$19,600 | \$18,728 |
| 545300 | R&M Mach & Equip | \$3,750 | \$5,396 | \$5,300 | \$5,300 | \$5,800 |
| 545310 | R&M M&E - Vehicles | \$9,326 | \$8,162 | \$9,770 | \$9,770 | \$9,770 |
| 550510 | Office | \$316 | \$713 | \$300 | \$300 | \$600 |
| 550520 | Operating | \$3,435 | \$1,253 | \$1,000 | \$1,000 | \$1,000 |
| 550522 | Operating - Tires / Filters | \$2,534 | \$3,662 | \$5,300 | \$5,300 | \$5,300 |
| 550523 | Operating - Janitorial | \$2,080 | \$7,429 | \$1,300 | \$1,300 | \$9,140 |
| 550525 | Operating - Small Tools | \$8,150 | \$7,176 | \$6,600 | \$6,600 | \$6,600 |
| 550527 | Operating - Apparel | \$9,888 | \$8,851 | \$9,958 | \$9,958 | \$11,485 |
| 552000 | Fuel | \$22,295 | \$26,657 | \$26,868 | \$26,868 | \$36,004 |
| 555400 | Travel & Per Diem | \$22 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$120 | \$2 | \$200 | \$200 | \$200 |
| 555442 | Rent / Lease - Equipment | \$886 | \$574 | \$2,100 | \$2,100 | \$4,100 |
| 555540 | Dues/Reg/Pub | \$0 | \$0 | \$200 | \$200 | \$200 |
| 555550 | Training | \$2,050 | \$1,149 | \$5,700 | \$5,700 | \$5,700 |
| | Total Operating | \$301,334 | \$242,955 | \$137,203 | \$137,203 | \$163,743 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$6,687 | \$0 | \$0 | \$0 | \$0 |
| 560622 | Buildings - Improvements | \$0 | \$3,587 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$5,629 | \$123,722 | \$0 | \$0 | \$53,000 |
| 560641 | Mach & Equip - Vehicles | \$166,968 | \$0 | \$0 | \$144,235 | \$0 |
| 560650 | Construction In Progress | \$40,766 | \$573 | \$0 | \$0 | \$0 |
| | Total Capital | \$220,050 | \$127,882 | \$0 | \$144,235 | \$53,000 |
| | TOTAL PUBLIC WORKS | \$1,202,498 | \$1,167,961 | \$873,004 | \$1,017,239 | \$1,113,182 |

PUBLIC WORKS 41

Administration 4100

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$72,572 | \$66,352 | \$35,851 | \$35,851 | \$52,379 |
| 510140 | Overtime | \$220 | \$381 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$5,409 | \$3,027 | \$2,745 | \$2,745 | \$4,060 |
| 520220 | Pension DB | \$9,771 | \$0 | \$6,497 | \$6,497 | \$7,035 |
| 520225 | Pension DC | \$4,097 | \$4,983 | \$1,235 | \$1,235 | \$2,354 |
| 520230 | Health Insurance | \$8,001 | \$3,741 | \$10,267 | \$10,267 | \$14,873 |
| 520240 | Workers' Comp | \$636 | \$753 | \$533 | \$533 | \$451 |
| | Total Payroll | \$100,706 | \$79,237 | \$57,128 | \$57,128 | \$81,152 |
| 530315 | Pre/Post Employment | \$0 | \$97 | \$200 | \$200 | \$200 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$619 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$2,968 | \$3,682 | \$3,670 | \$3,670 | \$3,670 |
| 530411 | Communication - Phone | \$428 | \$1,014 | \$144 | \$144 | \$144 |
| 540430 | Utilities | \$18,492 | \$20,438 | \$19,560 | \$19,560 | \$19,560 |
| 545100 | R&M Buildings | \$5,201 | \$6,555 | \$6,500 | \$6,500 | \$6,650 |
| 545300 | R&M Mach & Equip | \$0 | \$503 | \$0 | \$0 | \$500 |
| 545310 | R&M M&E - Vehicles | \$212 | \$1,019 | \$800 | \$800 | \$800 |
| 550510 | Office | \$316 | \$713 | \$300 | \$300 | \$600 |
| 550520 | Operating | \$1,373 | \$899 | \$400 | \$400 | \$400 |
| 550522 | Operating - Tires / Filters | \$0 | \$597 | \$500 | \$500 | \$500 |
| 550523 | Operating - Janitorial | \$0 | \$302 | \$300 | \$300 | \$3,140 |
| 550525 | Operating - Small Tools | \$98 | \$130 | \$100 | \$100 | \$100 |
| 550527 | Operating - Apparel | \$278 | \$684 | \$643 | \$643 | \$745 |
| 552000 | Fuel | \$1,759 | \$3,152 | \$1,140 | \$1,140 | \$4,662 |
| 555400 | Travel & Per Diem | \$22 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$120 | \$2 | \$200 | \$200 | \$200 |
| 555540 | Dues/Reg/Pub | \$0 | \$0 | \$200 | \$200 | \$200 |
| 555550 | Training | \$2,050 | \$999 | \$3,300 | \$3,300 | \$3,300 |
| | Total Operating | \$33,317 | \$41,405 | \$37,957 | \$37,957 | \$45,371 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$115,789 | \$0 | \$0 | \$53,000 |
| | Total Capital | \$0 | \$115,789 | \$0 | \$0 | \$53,000 |
| | TOTAL | \$134,023 | \$236,431 | \$95,085 | \$95,085 | \$179,523 |

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$211,679 | \$253,643 | \$314,909 | \$314,909 | \$365,956 |
| 510140 | Overtime | \$28,457 | \$25,359 | \$6,650 | \$6,650 | \$7,500 |
| 520200 | FICA | \$18,097 | \$21,590 | \$24,610 | \$24,610 | \$28,804 |
| 520220 | Pension DB | \$25,724 | \$32,114 | \$13,135 | \$13,135 | \$13,525 |
| 520225 | Pension DC | \$2,266 | \$7,028 | \$16,116 | \$16,116 | \$22,772 |
| 520230 | Health Insurance | \$33,598 | \$73,141 | \$111,794 | \$111,794 | \$111,982 |
| 520240 | Workers' Comp | \$9,754 | \$15,797 | \$31,618 | \$31,618 | \$27,343 |
| | Total Payroll | \$329,575 | \$428,672 | \$518,832 | \$518,832 | \$577,882 |
| 530315 | Pre/Post Employment | \$5,122 | \$512 | \$2,273 | \$2,273 | \$2,273 |
| 530341 | Other Svcs - Contract / Admin | \$97,845 | \$5,077 | \$0 | \$0 | \$5,000 |
| 530411 | Communication - Phone | \$700 | \$288 | \$0 | \$0 | \$719 |
| 545270 | R&M Infra - Grounds | \$1,600 | \$41,900 | \$19,600 | \$19,600 | \$18,728 |
| 545300 | R&M Mach & Equip | \$3,428 | \$4,346 | \$4,800 | \$4,800 | \$4,800 |
| 545310 | R&M M&E - Vehicles | \$8,719 | \$5,850 | \$8,370 | \$8,370 | \$8,370 |
| 550520 | Operating | \$1,906 | \$48 | \$400 | \$400 | \$400 |
| 550522 | Operating - Tires / Filters | \$2,346 | \$2,435 | \$3,000 | \$3,000 | \$3,000 |
| 550523 | Operating - Janitorial | \$0 | \$300 | \$500 | \$500 | \$5,300 |
| 550525 | Operating - Small Tools | \$3,395 | \$3,198 | \$4,500 | \$4,500 | \$4,500 |
| 550527 | Operating - Apparel | \$7,671 | \$6,428 | \$7,569 | \$7,569 | \$8,345 |
| 552000 | Fuel | \$14,989 | \$14,608 | \$15,312 | \$15,312 | \$18,236 |
| 555442 | Rent / Lease - Equipment | \$886 | \$574 | \$2,000 | \$2,000 | \$4,000 |
| 555550 | Training | \$0 | \$150 | \$2,400 | \$2,400 | \$2,400 |
| | Total Operating | \$148,607 | \$85,714 | \$70,724 | \$70,724 | \$86,071 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$4,280 | \$7,933 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$166,968 | \$0 | \$0 | \$144,235 | \$0 |
| | Total Capital | \$171,248 | \$7,933 | \$0 | \$144,235 | \$0 |
| | TOTAL | \$649,430 | \$522,319 | \$589,556 | \$733,791 | \$663,953 |

PUBLIC WORKS 41

Facilities Maintenance 1930

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

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$48,224 | \$85,491 | \$0 | \$0 | \$0 |
| 510140 | Overtime | \$1,572 | \$3,382 | \$0 | \$0 | \$0 |
| 510900 | Reimbursements | (\$14,772) | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$3,752 | \$6,867 | \$0 | \$0 | \$0 |
| 520225 | Pension DC | \$2,777 | \$5,656 | \$0 | \$0 | \$0 |
| 520230 | Health Insurance | \$11,522 | \$21,320 | \$0 | \$0 | \$0 |
| 520240 | Workers' Comp | \$1,343 | \$2,129 | \$0 | \$0 | \$0 |
| | Total Payroll | \$54,418 | \$124,845 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$8,963 | \$9,360 | \$0 | \$0 | \$0 |
| 540430 | Utilities | \$37,410 | \$37,706 | \$0 | \$0 | \$0 |
| 545100 | R&M Buildings | \$3,863 | \$6,056 | \$0 | \$0 | \$0 |
| 545110 | R&M Bldgs - City Hall | \$27,852 | \$17,615 | \$0 | \$0 | \$0 |
| 545270 | R&M Infra - Grounds | \$17,599 | \$12,072 | \$0 | \$0 | \$0 |
| 545300 | R&M Mach & Equip | \$72 | \$167 | \$0 | \$0 | \$0 |
| 545310 | R&M M&E - Vehicles | \$0 | \$1,293 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$126 | \$0 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$99 | \$211 | \$0 | \$0 | \$0 |
| 550523 | Operating - Janitorial | \$2,080 | \$6,429 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$3,737 | \$2,152 | \$0 | \$0 | \$0 |
| 550527 | Operating - Apparel | \$532 | \$733 | \$0 | \$0 | \$0 |
| 552000 | Fuel | \$1,516 | \$1,395 | \$0 | \$0 | \$0 |
| | Total Operating | \$103,849 | \$95,189 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$6,687 | \$0 | \$0 | \$0 | \$0 |
| 560622 | Buildings - Improvements | \$0 | \$3,587 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$40,766 | \$573 | \$0 | \$0 | \$0 |
| | Total Capital | \$47,453 | \$4,160 | \$0 | \$0 | \$0 |
| | TOTAL | \$205,720 | \$224,194 | \$0 | \$0 | \$0 |

PUBLIC WORKS 41

Fleet Maintenance 1940

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$121,097 | \$98,713 | \$103,323 | \$103,323 | \$144,020 |
| 510140 | Overtime | \$3,826 | \$947 | \$0 | \$0 | \$800 |
| 520200 | FICA | \$9,519 | \$7,993 | \$7,907 | \$7,907 | \$11,170 |
| 520220 | Pension DB | \$34,535 | \$33,721 | \$20,570 | \$20,570 | \$35,614 |
| 520225 | Pension DC | \$1,679 | \$1,862 | \$2,221 | \$2,221 | \$1,946 |
| 520230 | Health Insurance | \$23,303 | \$19,339 | \$22,690 | \$22,690 | \$39,692 |
| 520240 | Workers' Comp | \$2,456 | \$1,795 | \$3,130 | \$3,130 | \$4,163 |
| | Total Payroll | \$196,415 | \$164,370 | \$159,841 | \$159,841 | \$237,405 |
| 530315 | Pre/Post Employment | \$0 | \$0 | \$300 | \$300 | \$300 |
| 530342 | Other Svcs - Maint / Licenses | \$3,009 | \$3,524 | \$3,300 | \$3,300 | \$3,300 |
| 540430 | Utilities | \$4,830 | \$4,703 | \$4,560 | \$4,560 | \$4,800 |
| 545120 | R&M Bldgs - Util / PW Compound | \$600 | \$713 | \$2,500 | \$2,500 | \$2,500 |
| 545300 | R&M Mach & Equip | \$250 | \$380 | \$500 | \$500 | \$500 |
| 545310 | R&M M&E - Vehicles | \$395 | \$0 | \$600 | \$600 | \$600 |
| 550520 | Operating | \$30 | \$306 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$89 | \$419 | \$1,800 | \$1,800 | \$1,800 |
| 550523 | Operating - Janitorial | \$0 | \$398 | \$500 | \$500 | \$700 |
| 550525 | Operating - Small Tools | \$920 | \$1,696 | \$2,000 | \$2,000 | \$2,000 |
| 550527 | Operating - Apparel | \$1,407 | \$1,006 | \$1,746 | \$1,746 | \$2,395 |
| 552000 | Fuel | \$4,031 | \$7,502 | \$10,416 | \$10,416 | \$13,106 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$100 | \$100 | \$100 |
| | Total Operating | \$15,561 | \$20,647 | \$28,522 | \$28,522 | \$32,301 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$1,349 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,349 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$213,325 | \$185,017 | \$188,363 | \$188,363 | \$269,706 |

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$270,120 | \$342,458 | \$395,048 | \$395,048 | \$720,717 |
| Operating Expenses | \$1,215,956 | \$1,142,206 | \$1,054,794 | \$1,054,794 | \$1,214,562 |
| Transfers | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| Capital Outlay | \$1,837 | \$51,910 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$1,787,913 | \$2,036,574 | \$1,449,842 | \$1,449,842 | \$1,935,279 |

Administration & Planning - 1500

| | | | | | |
|--------------------------------|----------|----------|----------|--|----------|
| Community Development Director | 1 | 1 | 1 | | 1 |
| Total | 1 | 1 | 1 | | 1 |

Planning - 1510

| | | | | | |
|--------------|----------|----------|----------|--|----------|
| Planner | 1 | 2 | 2 | | 2 |
| Total | 1 | 2 | 2 | | 2 |

Urban Beautification - 1520

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

| | | | | | |
|----------------------------------|----------|----------|----------|--|-----------|
| TOTAL FULL-TIME PERSONNEL | 4 | 7 | 6 | | 10 |
|----------------------------------|----------|----------|----------|--|-----------|

COMMUNITY DEVELOPMENT SUMMARY

All Divisions

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$199,644 | \$249,652 | \$278,808 | \$278,808 | \$404,899 |
| 510140 | Overtime | \$904 | \$6,119 | \$6,300 | \$6,300 | \$15,150 |
| 520200 | FICA | \$14,700 | \$17,910 | \$21,824 | \$21,824 | \$32,362 |
| 520220 | Pension DB | \$20,989 | \$4,151 | \$3,921 | \$3,921 | \$6,936 |
| 520225 | Pension DC | \$2,297 | \$9,461 | \$15,234 | \$15,234 | \$27,483 |
| 520230 | Health Insurance | \$31,518 | \$51,280 | \$62,476 | \$62,476 | \$227,729 |
| 520240 | Workers' Comp | \$68 | \$3,885 | \$6,485 | \$6,485 | \$6,158 |
| | Total Payroll | \$270,120 | \$342,458 | \$395,048 | \$395,048 | \$720,717 |
| 530314 | Consulting | \$30,448 | \$45,161 | \$56,500 | \$56,500 | \$56,500 |
| 530315 | Pre/Post Employment | \$422 | \$249 | \$350 | \$350 | \$648 |
| 530341 | Other Svcs - Contract / Admin | \$5,305 | (\$85,391) | (\$88,255) | (\$88,255) | (\$87,255) |
| 530342 | Other Svcs - Maint / Licenses | \$594 | \$791 | \$648 | \$648 | \$1,080 |
| 530411 | Communication - Phone | \$580 | \$462 | \$456 | \$456 | \$462 |
| 540430 | Utilities | \$61,049 | \$48,126 | \$45,252 | \$45,252 | \$72,288 |
| 540434 | Streetlights | \$487,762 | \$483,906 | \$521,627 | \$521,627 | \$515,093 |
| 545270 | R&M Infra - Grounds | \$588,045 | \$624,298 | \$491,246 | \$488,246 | \$612,697 |
| 545300 | R&M Mach & Equip | \$0 | \$259 | \$2,000 | \$2,000 | \$5,000 |
| 545310 | R&M M&E - Vehicles | \$106 | \$710 | \$350 | \$350 | \$750 |
| 550510 | Office | \$1,051 | \$549 | \$1,300 | \$1,300 | \$1,300 |
| 550520 | Operating | \$162 | \$0 | \$100 | \$100 | \$0 |
| 550522 | Operating - Tires / Filters | \$310 | \$427 | \$100 | \$3,100 | \$3,000 |
| 550525 | Operating - Small Tools | \$29,599 | \$13,725 | \$3,200 | \$3,200 | \$7,800 |
| 550526 | Operating - Software | \$500 | \$0 | \$1,000 | \$1,000 | \$500 |
| 550527 | Operating - Apparel | \$460 | \$1,458 | \$3,154 | \$3,154 | \$5,046 |
| 552000 | Fuel | \$4,021 | \$4,723 | \$4,737 | \$4,737 | \$7,578 |
| 555400 | Travel & Per Diem | \$9 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$643 | \$7 | \$200 | \$200 | \$0 |
| 555442 | Rent / Lease - Equipment | \$0 | \$789 | \$1,500 | \$1,500 | \$1,500 |
| 555470 | Printing / Binding | \$786 | \$176 | \$900 | \$900 | \$900 |
| 555480 | Promotional / Advertising | \$2,755 | \$386 | \$2,000 | \$2,000 | \$2,000 |
| 555540 | Dues/Reg/Pub | \$1,330 | \$1,095 | \$3,604 | \$3,604 | \$4,800 |
| 555550 | Training | \$19 | \$300 | \$2,825 | \$2,825 | \$2,875 |
| | Total Operating | \$1,215,956 | \$1,142,206 | \$1,054,794 | \$1,054,794 | \$1,214,562 |
| 591140 | To Arbor | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$22,398 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$29,512 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$1,837 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,837 | \$51,910 | \$0 | \$0 | \$0 |
| | TOTAL COMMUNITY DEVELOPMENT | \$1,787,913 | \$2,036,574 | \$1,449,842 | \$1,449,842 | \$1,935,279 |

COMMUNITY DEVELOPMENT

Administration 1500

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$61,470 | \$58,569 | \$58,069 | \$58,069 | \$69,599 |
| 520200 | FICA | \$4,602 | \$3,266 | \$4,444 | \$4,444 | \$5,372 |
| 520220 | Pension DB | \$20,989 | \$0 | \$0 | \$0 | \$2,312 |
| 520225 | Pension DC | \$996 | \$3,419 | \$4,356 | \$4,356 | \$4,703 |
| 520230 | Health Insurance | \$5,900 | \$4,952 | \$9,714 | \$9,714 | \$10,126 |
| 520240 | Workers' Comp | \$76 | \$65 | \$112 | \$112 | \$127 |
| | Total Payroll | \$94,033 | \$70,271 | \$76,695 | \$76,695 | \$92,239 |
| 530314 | Consulting | \$30,448 | \$45,161 | \$56,500 | \$56,500 | \$56,500 |
| 530315 | Pre/Post Employment | \$360 | \$112 | \$200 | \$200 | \$400 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$0 | \$216 | \$216 | \$216 |
| 530411 | Communication - Phone | \$400 | \$369 | \$360 | \$360 | \$374 |
| 545310 | R&M M&E - Vehicles | \$0 | \$0 | \$50 | \$50 | \$0 |
| 550510 | Office | \$1,017 | \$549 | \$1,000 | \$1,000 | \$1,000 |
| 550520 | Operating | \$126 | \$0 | \$100 | \$100 | \$0 |
| 552000 | Fuel | \$316 | \$0 | \$285 | \$285 | \$0 |
| 555400 | Travel & Per Diem | \$9 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$643 | \$7 | \$200 | \$200 | \$0 |
| 555470 | Printing / Binding | \$786 | \$0 | \$500 | \$500 | \$500 |
| 555480 | Promotional / Advertising | \$2,755 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 555540 | Dues/Reg/Pub | \$665 | \$578 | \$644 | \$644 | \$1,820 |
| 555550 | Training | \$19 | \$0 | \$725 | \$725 | \$775 |
| | Total Operating | \$37,544 | \$46,776 | \$61,780 | \$61,780 | \$62,585 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$1,837 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,837 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$133,414 | \$117,047 | \$138,475 | \$138,475 | \$154,824 |

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 18/19 Actual</u> | <u>FY 19/20 Actual</u> | <u>Original FY 20/21 Budget</u> | <u>Revised FY 20/21 Budget</u> | <u>FY 21/22 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$51,473 | \$55,847 | \$68,913 | \$68,913 | \$52,741 |
| 520200 | FICA | \$3,929 | \$4,482 | \$5,275 | \$5,275 | \$4,109 |
| 520225 | Pension DC | \$431 | \$1,508 | \$3,447 | \$3,447 | \$3,041 |
| 520230 | Health Insurance | \$3,203 | \$6,310 | \$5,913 | \$5,913 | \$8,648 |
| 520240 | Workers' Comp | \$52 | \$65 | \$249 | \$249 | \$199 |
| | Total Payroll | \$59,088 | \$68,212 | \$83,797 | \$83,797 | \$68,738 |
| 550510 | Office | \$12 | \$0 | \$200 | \$200 | \$200 |
| 550525 | Operating - Small Tools | \$2,150 | \$0 | \$0 | \$0 | \$0 |
| 550526 | Operating - Software | \$500 | \$0 | \$1,000 | \$1,000 | \$500 |
| 555470 | Printing / Binding | \$0 | \$120 | \$400 | \$400 | \$400 |
| 555480 | Promotional / Advertising | \$0 | \$386 | \$1,000 | \$1,000 | \$1,000 |
| 555540 | Dues/Reg/Pub | \$665 | \$425 | \$960 | \$960 | \$980 |
| 555550 | Training | \$0 | \$300 | \$1,600 | \$1,600 | \$1,600 |
| | Total Operating | \$3,327 | \$1,231 | \$5,160 | \$5,160 | \$4,680 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$62,415 | \$69,443 | \$88,957 | \$88,957 | \$73,418 |

COMMUNITY DEVELOPMENT

Urban Beautification 1520

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$86,701 | \$135,236 | \$151,826 | \$151,826 | \$282,559 |
| 510140 | Overtime | \$904 | \$6,119 | \$6,300 | \$6,300 | \$15,150 |
| 520200 | FICA | \$6,169 | \$10,162 | \$12,105 | \$12,105 | \$22,881 |
| 520220 | Pension DB | \$0 | \$4,151 | \$3,921 | \$3,921 | \$4,624 |
| 520225 | Pension DC | \$870 | \$4,534 | \$7,431 | \$7,431 | \$19,739 |
| 520230 | Health Insurance | \$22,415 | \$40,018 | \$46,849 | \$46,849 | \$208,955 |
| 520240 | Workers' Comp | (\$60) | \$3,755 | \$6,124 | \$6,124 | \$5,832 |
| | Total Payroll | \$116,999 | \$203,975 | \$234,556 | \$234,556 | \$559,740 |
| 530315 | Pre/Post Employment | \$62 | \$137 | \$150 | \$150 | \$248 |
| 530341 | Other Svcs - Contract / Admin | \$5,305 | (\$85,391) | (\$88,471) | (\$88,471) | (\$87,471) |
| 530342 | Other Svcs - Maint / Licenses | \$594 | \$791 | \$648 | \$648 | \$1,080 |
| 530411 | Communication - Phone | \$180 | \$93 | \$96 | \$96 | \$88 |
| 540430 | Utilities | \$61,049 | \$48,126 | \$45,252 | \$45,252 | \$72,288 |
| 545270 | R&M Infra - Grounds | \$588,045 | \$624,298 | \$491,246 | \$488,246 | \$612,697 |
| 545300 | R&M Mach & Equip | \$0 | \$259 | \$2,000 | \$2,000 | \$5,000 |
| 545310 | R&M M&E - Vehicles | \$106 | \$710 | \$300 | \$300 | \$750 |
| 550510 | Office | \$22 | \$0 | \$100 | \$100 | \$100 |
| 550520 | Operating | \$36 | \$0 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$310 | \$427 | \$100 | \$3,100 | \$3,000 |
| 550525 | Operating - Small Tools | \$27,449 | \$13,725 | \$3,200 | \$3,200 | \$7,800 |
| 550527 | Operating - Apparel | \$460 | \$1,458 | \$3,154 | \$3,154 | \$5,046 |
| 552000 | Fuel | \$3,705 | \$4,723 | \$4,452 | \$4,452 | \$7,578 |
| 555442 | Rent / Lease - Equipment | \$0 | \$789 | \$1,500 | \$1,500 | \$1,500 |
| 555470 | Printing / Binding | \$0 | \$56 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$0 | \$92 | \$2,000 | \$2,000 | \$2,000 |
| 555550 | Training | \$0 | \$0 | \$500 | \$500 | \$500 |
| | Total Operating | \$687,323 | \$610,293 | \$466,227 | \$466,227 | \$632,204 |
| 591140 | To Arbor | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$22,398 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$29,512 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$51,910 | \$0 | \$0 | \$0 |
| | TOTAL | \$1,104,322 | \$1,366,178 | \$700,783 | \$700,783 | \$1,191,944 |

COMMUNITY DEVELOPMENT

Streetlighting 1530

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 540434 | Streetlights | \$487,762 | \$483,906 | \$521,627 | \$521,627 | \$515,093 |
| | Total Operating | \$487,762 | \$483,906 | \$521,627 | \$521,627 | \$515,093 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$487,762 | \$483,906 | \$521,627 | \$521,627 | \$515,093 |

GENERAL FUND - POLICE OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$5,682,049 | \$5,656,604 | \$6,272,595 | \$6,272,595 | \$5,896,265 |
| Operating Expenses | \$561,108 | \$540,649 | \$546,201 | \$555,401 | \$1,166,535 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$361,571 | \$68,464 | \$0 | \$0 | \$171,000 |
| TOTAL EXPENDITURES | \$6,604,728 | \$6,265,717 | \$6,818,796 | \$6,827,996 | \$7,233,800 |

Office of the Chief - 2100

Sworn:

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

Civilian:

| | | | | |
|------------------------------|-----------|-----------|-----------|-----------|
| Support Services Coordinator | | | | 1 |
| Code Enforcement Specialist | 2 | 2 | 2 | 2 |
| Records Clerk | 2 | 2 | 2 | 2 |
| Forensic Specialist | 2 | 2 | 2 | 2 |
| Crime Analyst | | | | 1 |
| Total Civilian | 6 | 6 | 6 | 8 |
| Total | 61 | 61 | 61 | 63 |

Support Services - 2140 (Dispatch)

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

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 70 | 70 | 70 | 72 |
|----------------------------------|-----------|-----------|-----------|-----------|

Support Services - Part-Time - 2140 (Dispatch)

| | | | | |
|-------------------------|-------------|-------------|-------------|-------------|
| Communications Operator | 0.50 | 0.50 | 1.68 | 1.68 |
| Total | 0.50 | 0.50 | 1.68 | 1.68 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 0.50 | 0.50 | 1.68 | 1.68 |
|----------------------------------|-------------|-------------|-------------|-------------|

POLICE SUMMARY

All Divisions

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$3,377,395 | \$3,348,046 | \$3,733,143 | \$3,733,143 | \$3,522,149 |
| 510140 | Overtime | \$236,042 | \$219,825 | \$140,257 | \$140,257 | \$100,001 |
| 510900 | Reimbursements | (\$58,027) | (\$35,349) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$269,566 | \$266,290 | \$293,039 | \$293,039 | \$278,081 |
| 520220 | Pension DB | \$1,256,262 | \$1,221,488 | \$1,161,244 | \$1,161,244 | \$1,134,376 |
| 520225 | Pension DC | \$16,311 | \$16,765 | \$25,234 | \$25,234 | \$14,363 |
| 520230 | Health Insurance | \$515,830 | \$550,350 | \$783,668 | \$783,668 | \$732,793 |
| 520240 | Workers' Comp | \$68,670 | \$69,189 | \$136,010 | \$136,010 | \$114,502 |
| | Total Payroll | \$5,682,049 | \$5,656,604 | \$6,272,595 | \$6,272,595 | \$5,896,265 |
| 530315 | Pre/Post Employment | \$6,692 | \$7,084 | \$4,990 | \$4,990 | \$6,060 |
| 530340 | Other Svcs | \$3,020 | \$2,415 | \$4,200 | \$4,200 | \$4,200 |
| 530341 | Other Svcs - Contract / Admin | \$7,200 | \$7,270 | \$7,620 | \$7,620 | \$466,060 |
| 530342 | Other Svcs - Maint / Licenses | \$27,868 | \$24,257 | \$25,660 | \$25,660 | \$25,710 |
| 530411 | Communication - Phone | \$49,378 | \$49,324 | \$56,800 | \$56,800 | \$56,100 |
| 530413 | Communication - R&M | \$3,144 | \$2,474 | \$3,000 | \$3,000 | \$0 |
| 540430 | Utilities | \$48,012 | \$42,977 | \$42,000 | \$42,000 | \$43,100 |
| 545100 | R&M Buildings | \$18,597 | \$35,508 | \$19,220 | \$19,220 | \$22,570 |
| 545300 | R&M Mach & Equip | \$22,711 | \$19,653 | \$27,960 | \$27,960 | \$22,570 |
| 545310 | R&M M&E - Vehicles | \$54,109 | \$59,415 | \$45,000 | \$58,200 | \$53,400 |
| 550510 | Office | \$13,813 | \$6,579 | \$5,250 | \$9,250 | \$7,600 |
| 550520 | Operating | \$26,514 | \$30,334 | \$33,765 | \$27,765 | \$39,460 |
| 550522 | Operating - Tires / Filters | \$12,606 | \$13,630 | \$14,000 | \$10,000 | \$20,000 |
| 550523 | Operating - Janitorial | \$2,380 | \$3,005 | \$3,500 | \$3,500 | \$3,500 |
| 550525 | Operating - Small Tools | \$35,833 | \$45,205 | \$29,025 | \$31,025 | \$124,455 |
| 550526 | Operating - Software | \$903 | \$1,572 | \$5,650 | \$5,650 | \$14,775 |
| 550527 | Operating - Apparel | \$45,312 | \$38,045 | \$35,710 | \$35,710 | \$38,230 |
| 552000 | Fuel | \$112,617 | \$86,788 | \$96,036 | \$96,036 | \$112,360 |
| 555400 | Travel & Per Diem | \$339 | \$1,247 | \$3,000 | \$3,000 | \$3,000 |
| 555420 | Postage / Freight | \$3,248 | \$4,655 | \$3,500 | \$3,500 | \$4,000 |
| 555441 | Rent / Lease - Copy Machine | \$6,735 | \$6,444 | \$7,140 | \$7,140 | \$7,140 |
| 555442 | Rent / Lease - Equipment | \$7,125 | \$7,670 | \$8,000 | \$8,000 | \$8,000 |
| 555470 | Printing / Binding | \$2,121 | \$1,858 | \$3,300 | \$3,300 | \$4,615 |
| 555480 | Promotional / Advertising | \$4,838 | \$4,522 | \$4,640 | \$4,640 | \$3,940 |
| 555481 | Promo - Employee Relations | \$2,732 | \$2,297 | \$4,480 | \$4,480 | \$3,980 |
| 555482 | Promo - Programs | \$1,963 | \$3,731 | \$5,350 | \$5,350 | \$4,750 |
| 555540 | Dues/Reg/Pub | \$4,571 | \$3,504 | \$4,105 | \$4,105 | \$4,550 |
| 555550 | Training | \$36,727 | \$29,186 | \$35,800 | \$39,800 | \$53,410 |
| 555551 | Educational Incentive | \$0 | \$0 | \$7,500 | \$3,500 | \$9,000 |
| | Total Operating | \$561,108 | \$540,649 | \$546,201 | \$555,401 | \$1,166,535 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560622 | Buildings - Improvements | \$17,499 | \$35,327 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$21,505 | \$31,584 | \$0 | \$0 | \$118,000 |
| 560641 | Mach & Equip - Vehicles | \$305,655 | \$0 | \$0 | \$0 | \$53,000 |
| 560642 | Mach & Equip - Data Proc | \$14,893 | \$1,553 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$2,019 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$361,571 | \$68,464 | \$0 | \$0 | \$171,000 |
| | TOTAL POLICE | \$6,604,728 | \$6,265,717 | \$6,818,796 | \$6,827,996 | \$7,233,800 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$3,047,010 | \$3,066,065 | \$3,387,233 | \$3,387,233 | \$3,522,149 |
| 510140 | Overtime | \$202,388 | \$171,575 | \$125,126 | \$125,126 | \$100,001 |
| 510900 | Reimbursements | (\$58,027) | (\$35,349) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$241,993 | \$239,924 | \$265,410 | \$265,410 | \$278,081 |
| 520220 | Pension DB | \$1,213,253 | \$1,168,311 | \$1,132,584 | \$1,132,584 | \$1,134,376 |
| 520225 | Pension DC | \$8,415 | \$8,252 | \$10,564 | \$10,564 | \$14,363 |
| 520230 | Health Insurance | \$450,165 | \$486,219 | \$676,640 | \$676,640 | \$723,293 |
| 520240 | Workers' Comp | \$67,691 | \$68,637 | \$135,319 | \$135,319 | \$114,502 |
| | Total Payroll | \$5,172,888 | \$5,173,634 | \$5,732,876 | \$5,732,876 | \$5,886,765 |
| 530315 | Pre/Post Employment | \$6,692 | \$7,084 | \$4,990 | \$4,990 | \$6,060 |
| 530341 | Other Svcs - Contract / Admin | \$7,200 | \$7,270 | \$7,620 | \$7,620 | \$8,060 |
| 530342 | Other Svcs - Maint / Licenses | \$6,996 | \$4,783 | \$5,350 | \$5,350 | \$5,400 |
| 530411 | Communication - Phone | \$15,613 | \$14,634 | \$16,480 | \$16,480 | \$15,300 |
| 540430 | Utilities | \$48,012 | \$42,977 | \$42,000 | \$42,000 | \$43,100 |
| 545100 | R&M Buildings | \$18,597 | \$35,508 | \$19,220 | \$19,220 | \$22,570 |
| 545300 | R&M Mach & Equip | \$21,082 | \$18,131 | \$23,630 | \$23,630 | \$17,920 |
| 545310 | R&M M&E - Vehicles | \$53,867 | \$59,384 | \$45,000 | \$58,200 | \$53,400 |
| 550510 | Office | \$12,690 | \$5,539 | \$4,250 | \$8,250 | \$6,600 |
| 550520 | Operating | \$1,856 | \$3,831 | \$6,050 | \$6,050 | \$4,275 |
| 550522 | Operating - Tires / Filters | \$12,606 | \$13,363 | \$14,000 | \$10,000 | \$20,000 |
| 550523 | Operating - Janitorial | \$2,380 | \$3,005 | \$3,500 | \$3,500 | \$3,500 |
| 550525 | Operating - Small Tools | \$1,685 | \$16,974 | \$2,000 | \$2,000 | \$39,200 |
| 550526 | Operating - Software | \$298 | \$1,150 | \$1,700 | \$1,700 | \$5,995 |
| 550527 | Operating - Apparel | \$26,776 | \$24,014 | \$7,150 | \$5,500 | \$0 |
| 552000 | Fuel | \$112,617 | \$86,788 | \$96,036 | \$96,036 | \$112,360 |
| 555420 | Postage / Freight | \$1,107 | \$330 | \$1,000 | \$1,000 | \$1,000 |
| 555470 | Printing / Binding | \$1,097 | \$260 | \$1,000 | \$1,000 | \$1,115 |
| 555481 | Promo - Employee Relations | \$2,552 | \$2,297 | \$3,980 | \$3,980 | \$3,980 |
| 555540 | Dues/Reg/Pub | \$4,571 | \$3,504 | \$4,105 | \$4,105 | \$4,550 |
| 555550 | Training | \$0 | \$2,995 | \$0 | \$0 | \$7,100 |
| 555551 | Educational Incentive | \$0 | \$0 | \$7,500 | \$3,500 | \$9,000 |
| | Total Operating | \$358,294 | \$353,821 | \$316,561 | \$324,111 | \$390,485 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560622 | Buildings - Improvements | \$17,499 | \$35,327 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$19,500 | \$24,499 | \$0 | \$0 | \$109,000 |
| 560641 | Mach & Equip - Vehicles | \$305,655 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$14,893 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$2,019 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$359,566 | \$59,826 | \$0 | \$0 | \$109,000 |
| TOTAL | | \$5,890,748 | \$5,587,281 | \$6,049,437 | \$6,056,987 | \$6,386,250 |

POLICE 21

Criminal Investigation 2110

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 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 | \$6,061 | \$5,090 | \$5,900 | \$5,900 | \$5,900 |
| 530411 | Communication - Phone | \$1,627 | \$1,869 | \$2,400 | \$2,400 | \$2,880 |
| 545300 | R&M Mach & Equip | \$0 | \$0 | \$1,700 | \$1,700 | \$1,700 |
| 550520 | Operating | \$3,340 | \$3,331 | \$4,840 | \$4,840 | \$5,210 |
| 550525 | Operating - Small Tools | \$1,909 | \$5,569 | \$4,575 | \$4,575 | \$4,875 |
| 550527 | Operating - Apparel | \$0 | \$379 | \$2,400 | \$2,400 | \$3,000 |
| 555442 | Rent / Lease - Equipment | \$7,125 | \$7,670 | \$8,000 | \$8,000 | \$8,000 |
| | Total Operating | \$21,262 | \$25,108 | \$31,015 | \$31,015 | \$32,765 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$1,510 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$0 | \$0 | \$53,000 |
| | Total Capital | \$0 | \$1,510 | \$0 | \$0 | \$53,000 |
| | TOTAL | \$21,262 | \$26,618 | \$31,015 | \$31,015 | \$85,765 |

POLICE 21

Community Services 2120

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$3,137 | \$3,484 | \$2,875 | \$2,875 | \$2,475 |
| 550525 | Operating - Small Tools | \$526 | \$0 | \$0 | \$0 | \$0 |
| 555470 | Printing / Binding | \$487 | \$969 | \$1,500 | \$1,500 | \$1,500 |
| 555480 | Promotional / Advertising | \$4,838 | \$4,522 | \$3,940 | \$3,940 | \$3,940 |
| 555481 | Promo - Employee Relations | \$180 | \$0 | \$0 | \$0 | \$0 |
| 555482 | Promo - Programs | \$1,963 | \$3,731 | \$5,350 | \$5,350 | \$4,750 |
| | Total Operating | \$11,131 | \$12,706 | \$13,665 | \$13,665 | \$12,665 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$11,131 | \$12,706 | \$13,665 | \$13,665 | \$12,665 |

POLICE 21

Operations 2130

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$12,737 | \$12,737 | \$12,760 | \$12,760 | \$12,760 |
| 530411 | Communication - Phone | \$1,290 | \$1,311 | \$2,400 | \$2,400 | \$2,400 |
| 545300 | R&M Mach & Equip | \$0 | \$0 | \$1,600 | \$1,600 | \$1,850 |
| 550510 | Office | \$113 | \$0 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$17,431 | \$18,119 | \$18,000 | \$12,000 | \$25,500 |
| 550525 | Operating - Small Tools | \$24,033 | \$13,837 | \$18,730 | \$20,730 | \$75,180 |
| 550526 | Operating - Software | \$125 | \$422 | \$350 | \$350 | \$5,480 |
| 550527 | Operating - Apparel | \$17,850 | \$12,956 | \$24,950 | \$26,600 | \$33,700 |
| 555400 | Travel & Per Diem | \$339 | \$1,247 | \$3,000 | \$3,000 | \$3,000 |
| 555470 | Printing / Binding | \$110 | \$41 | \$300 | \$300 | \$1,500 |
| 555550 | Training | \$33,071 | \$25,676 | \$29,540 | \$33,540 | \$44,710 |
| | Total Operating | \$107,099 | \$86,346 | \$111,630 | \$113,280 | \$206,080 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$5,575 | \$0 | \$0 | \$9,000 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$1,553 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$7,128 | \$0 | \$0 | \$9,000 |
| TOTAL | | \$107,099 | \$93,474 | \$111,630 | \$113,280 | \$215,080 |

POLICE 21

Special Operations 2135

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

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 18/19 Actual</u> | <u>FY 19/20 Actual</u> | <u>Original FY 20/21 Budget</u> | <u>Revised FY 20/21 Budget</u> | <u>FY 21/22 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 545300 | R&M Mach & Equip | \$925 | \$539 | \$0 | \$0 | \$0 |
| 545310 | R&M M&E - Vehicles | \$242 | \$31 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$750 | \$1,035 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$0 | \$267 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$4,434 | \$2,695 | \$0 | \$0 | \$0 |
| | Total Operating | \$6,351 | \$4,567 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$6,351 | \$4,567 | \$0 | \$0 | \$0 |

POLICE 21

Support Services 2140

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$330,385 | \$281,981 | \$345,910 | \$345,910 | \$0 |
| 510140 | Overtime | \$33,654 | \$48,250 | \$15,131 | \$15,131 | \$0 |
| 520200 | FICA | \$27,573 | \$26,366 | \$27,629 | \$27,629 | \$0 |
| 520220 | Pension DB | \$43,009 | \$53,177 | \$28,660 | \$28,660 | \$0 |
| 520225 | Pension DC | \$7,896 | \$8,513 | \$14,670 | \$14,670 | \$0 |
| 520230 | Health Insurance | \$65,665 | \$64,131 | \$107,028 | \$107,028 | \$9,500 |
| 520240 | Workers' Comp | \$979 | \$552 | \$691 | \$691 | \$0 |
| | Total Payroll | \$509,161 | \$482,970 | \$539,719 | \$539,719 | \$9,500 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$0 | \$0 | \$0 | \$458,000 |
| 530342 | Other Svcs - Maint / Licenses | \$2,074 | \$1,647 | \$1,650 | \$1,650 | \$1,650 |
| 530411 | Communication - Phone | \$30,648 | \$31,510 | \$35,520 | \$35,520 | \$35,520 |
| 530413 | Communication - R&M | \$3,144 | \$2,474 | \$3,000 | \$3,000 | \$0 |
| 550510 | Office | \$1,010 | \$1,040 | \$1,000 | \$1,000 | \$1,000 |
| 550520 | Operating | \$0 | \$534 | \$2,000 | \$2,000 | \$2,000 |
| 550525 | Operating - Small Tools | \$3,246 | \$4,230 | \$3,520 | \$3,520 | \$5,000 |
| 550526 | Operating - Software | \$480 | \$0 | \$3,600 | \$3,600 | \$3,300 |
| 550527 | Operating - Apparel | \$417 | \$209 | \$760 | \$760 | \$200 |
| 555441 | Rent / Lease - Copy Machine | \$6,735 | \$6,444 | \$7,140 | \$7,140 | \$7,140 |
| 555481 | Promo - Employee Relations | \$0 | \$0 | \$500 | \$500 | \$0 |
| 555550 | Training | \$3,531 | \$515 | \$5,460 | \$5,460 | \$0 |
| | Total Operating | \$51,285 | \$48,603 | \$64,150 | \$64,150 | \$513,810 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$2,005 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$2,005 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$562,451 | \$531,573 | \$603,869 | \$603,869 | \$523,310 |

POLICE 21

Code Enforcement 2150

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530340 | Other Svcs | \$1,820 | \$1,215 | \$3,000 | \$3,000 | \$3,000 |
| 530411 | | \$200 | \$0 | \$0 | \$0 | \$0 |
| 545300 | R&M Mach & Equip | \$704 | \$983 | \$1,030 | \$1,030 | \$1,100 |
| 550525 | Operating - Small Tools | \$0 | \$1,900 | \$200 | \$200 | \$200 |
| 550527 | Operating - Apparel | \$269 | \$487 | \$450 | \$450 | \$1,330 |
| 555420 | Postage / Freight | \$2,141 | \$4,325 | \$2,500 | \$2,500 | \$3,000 |
| 555470 | Printing / Binding | \$427 | \$588 | \$500 | \$500 | \$500 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$700 | \$700 | \$0 |
| 555550 | Training | \$125 | \$0 | \$800 | \$800 | \$1,600 |
| | Total Operating | \$5,686 | \$9,498 | \$9,180 | \$9,180 | \$10,730 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$5,686 | \$9,498 | \$9,180 | \$9,180 | \$10,730 |

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.

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| Operating Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |

FIRE SUMMARY

All Divisions

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|--------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Current & Past Service Pension Liab. | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| | Total Payroll | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL FIRE | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |

FIRE 22

Operations 2200

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|--------------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 520220 | Current & Past Service Pension Liab. | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| | Total Payroll | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$241,419 | \$295,812 | \$278,694 | \$278,694 | \$164,008 |

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

| EXPENDITURES | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$1,016,046 | \$1,017,419 | \$1,027,819 | \$1,027,819 | \$1,278,839 |
| Operating Expenses | \$849,674 | \$947,391 | \$1,018,945 | \$988,428 | \$1,068,200 |
| Transfers | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| Capital Outlay | \$365,897 | \$408,528 | \$12,000 | \$46,954 | \$42,000 |
| TOTAL EXPENDITURES | \$4,131,617 | \$2,873,338 | \$2,058,764 | \$2,063,201 | \$2,389,039 |

Administration - 7200

| | | | | | |
|--------------------|----------|----------|----------|--|----------|
| Director | 1 | 1 | 1 | | 1 |
| Assistant Director | | | 1 | | 1 |
| Total | 1 | 1 | 2 | | 2 |

Parks and Grounds - 7230

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

Programs / Specials - 7240

| | | | | | |
|------------------------------|----------|----------|----------|--|----------|
| Program Coordinator (Events) | 1 | 1 | | | |
| Recreation Manager | | 1 | | | |
| Total | 1 | 2 | 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 | 11 | | 13 |
|----------------------------------|-----------|-----------|-----------|--|-----------|

Parks and Grounds - Part Time - 7230

| | | | | | |
|-------------------|------------|------------|-------------|--|-------------|
| Park Ranger | 5.41 | 5.41 | 5.41 | | 6.41 |
| Irrigation Worker | 2.19 | 2.19 | 2.92 | | 1.43 |
| Total | 7.6 | 7.6 | 8.33 | | 7.84 |

Programs / Specials - Part Time - 7240

| | | | | | |
|--------------------|-------------|-------------|-------------|--|-------------|
| Guest Services Rep | 0.73 | | | | |
| Total | 0.73 | 0.00 | 0.00 | | 0.00 |

Seniors - Part Time - 7250

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

| | | | | | |
|----------------------------------|-------------|-------------|--------------|--|--------------|
| TOTAL PART-TIME PERSONNEL | 9.79 | 9.79 | 10.52 | | 10.03 |
|----------------------------------|-------------|-------------|--------------|--|--------------|

PARKS & RECREATION SUMMARY

All Divions

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$685,163 | \$681,205 | \$707,832 | \$707,832 | \$926,660 |
| 510140 | Overtime | \$20,720 | \$23,182 | \$11,831 | \$11,831 | \$15,131 |
| 520200 | FICA | \$52,025 | \$52,474 | \$55,075 | \$55,075 | \$72,535 |
| 520220 | Pension DB | \$115,664 | \$117,390 | \$71,563 | \$71,563 | \$65,419 |
| 520225 | Pension DC | \$8,868 | \$9,638 | \$17,729 | \$17,729 | \$31,523 |
| 520230 | Health Insurance | \$121,272 | \$120,679 | \$138,810 | \$138,810 | \$142,920 |
| 520240 | Workers' Comp | \$12,334 | \$12,851 | \$24,979 | \$24,979 | \$24,651 |
| | Total Payroll | \$1,016,046 | \$1,017,419 | \$1,027,819 | \$1,027,819 | \$1,278,839 |
| 530314 | Consulting | \$0 | \$125,177 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$1,520 | \$1,619 | \$1,645 | \$1,645 | \$2,040 |
| 530341 | Other Svcs - Contract / Admin | \$139,785 | \$138,164 | \$165,231 | \$165,231 | \$171,401 |
| 530342 | Other Svcs - Maint / Licenses | \$5,586 | \$5,548 | \$7,670 | \$7,670 | \$23,271 |
| 530343 | Other Svcs - Banking | \$0 | \$2,250 | \$4,500 | \$4,500 | \$4,800 |
| 530411 | Communication - Phone | \$3,674 | \$3,118 | \$2,893 | \$2,893 | \$1,545 |
| 540430 | Utilities | \$135,866 | \$121,794 | \$143,520 | \$143,520 | \$134,640 |
| 545100 | R&M Buildings | \$20,602 | \$30,835 | \$51,850 | \$51,850 | \$44,582 |
| 545270 | R&M Infra - Grounds | \$281,681 | \$345,781 | \$405,280 | \$330,814 | \$394,000 |
| 545300 | R&M Mach & Equip | \$41,815 | \$26,753 | \$32,000 | \$32,000 | \$33,200 |
| 545310 | R&M M&E - Vehicles | \$3,822 | \$1,422 | \$5,200 | \$5,200 | \$5,200 |
| 550510 | Office | \$2,297 | \$1,873 | \$3,745 | \$3,745 | \$3,445 |
| 550520 | Operating | \$9,245 | \$11,020 | \$21,140 | \$55,703 | \$23,135 |
| 550522 | Operating - Tires / Filters | \$2,102 | \$1,285 | \$1,500 | \$1,500 | \$3,000 |
| 550523 | Operating - Janitorial | \$13,790 | \$15,999 | \$24,808 | \$24,808 | \$27,675 |
| 550524 | Operating - Chemicals | \$4,126 | \$3,541 | \$6,000 | \$6,000 | \$7,200 |
| 550525 | Operating - Small Tools | \$17,609 | \$28,202 | \$17,945 | \$27,331 | \$59,220 |
| 550527 | Operating - Apparel | \$3,941 | \$4,263 | \$7,535 | \$7,535 | \$9,300 |
| 552000 | Fuel | \$15,723 | \$16,269 | \$17,268 | \$17,268 | \$23,876 |
| 555420 | Postage / Freight | \$34 | \$28 | \$100 | \$100 | \$100 |
| 555442 | Rent / Lease - Equipment | \$9,025 | \$3,867 | \$4,000 | \$4,000 | \$6,000 |
| 555470 | Printing / Binding | \$2,082 | \$778 | \$1,725 | \$1,725 | \$2,150 |
| 555480 | Promotional / Advertising | \$77,972 | \$46,981 | \$310 | \$310 | \$310 |
| 555482 | Promo - Programs | \$55,028 | \$8,443 | \$88,000 | \$88,000 | \$82,000 |
| 555490 | Not Otherwise Classified | \$7 | \$2 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$1,605 | \$1,350 | \$2,255 | \$2,255 | \$2,485 |
| 555550 | Training | \$737 | \$1,029 | \$2,825 | \$2,825 | \$3,625 |
| | Total Operating | \$849,674 | \$947,391 | \$1,018,945 | \$988,428 | \$1,068,200 |
| 591303 | To Public Facilities CP Fund | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$4,638 | \$0 | \$0 | \$0 | \$0 |
| 560630 | Infrastructure | \$0 | \$8,871 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$18,323 | \$1,677 | \$0 | \$11,437 | \$0 |
| 560640 | Machinery & Equipment | \$171,816 | \$125,540 | \$12,000 | \$12,000 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$12,430 | \$0 | \$0 | \$42,000 |
| 560643 | Mach & Equip - Furn/Office | \$14,207 | \$1,072 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$156,913 | \$258,938 | \$0 | \$23,517 | \$0 |
| | Total Capital | \$365,897 | \$408,528 | \$12,000 | \$46,954 | \$42,000 |
| | TOTAL PARKS & RECREATION | \$4,131,617 | \$2,873,338 | \$2,058,764 | \$2,063,201 | \$2,389,039 |

PARKS & RECREATION 72

Parks & Rec Administration 7200

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$130,771 | \$137,311 | \$161,684 | \$161,684 | \$280,553 |
| 510140 | Overtime | \$443 | \$321 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$9,094 | \$7,848 | \$12,374 | \$12,374 | \$21,557 |
| 520220 | Pension DB | \$36,142 | \$41,506 | \$17,929 | \$17,929 | \$6,935 |
| 520225 | Pension DC | \$2,352 | \$1,731 | \$8,113 | \$8,113 | \$19,490 |
| 520230 | Health Insurance | \$26,306 | \$19,466 | \$17,767 | \$17,767 | \$38,664 |
| 520240 | Workers' Comp | \$157 | \$734 | \$309 | \$309 | \$508 |
| | Total Payroll | \$205,265 | \$208,917 | \$218,176 | \$218,176 | \$367,707 |
| 530343 | Other Svcs - Banking | \$0 | \$2,250 | \$4,500 | \$4,500 | \$4,800 |
| 530411 | Communication - Phone | \$1,167 | \$758 | \$720 | \$720 | \$812 |
| 545100 | R&M Buildings | \$240 | \$160 | \$320 | \$320 | \$352 |
| 550510 | Office | \$610 | \$670 | \$990 | \$990 | \$690 |
| 550520 | Operating | \$95 | \$0 | \$0 | \$0 | \$120 |
| 550525 | Operating - Small Tools | \$673 | \$130 | \$0 | \$0 | \$500 |
| 555420 | Postage / Freight | \$34 | \$28 | \$100 | \$100 | \$100 |
| 555470 | Printing / Binding | \$408 | \$0 | \$225 | \$225 | \$225 |
| 555540 | Dues/Reg/Pub | \$400 | \$175 | \$700 | \$700 | \$1,240 |
| 555550 | Training | \$335 | \$0 | \$300 | \$300 | \$200 |
| | Total Operating | \$3,962 | \$4,171 | \$7,855 | \$7,855 | \$9,039 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$1,650 | \$1,072 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,650 | \$1,072 | \$0 | \$0 | \$0 |
| | TOTAL | \$210,877 | \$214,160 | \$226,031 | \$226,031 | \$376,746 |

PARKS & RECREATION 72

Athletics 7210

Payroll for this cost center was moved to 7230 during FY2018.

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$411 | \$957 | \$371 | \$371 | \$0 |
| 530411 | Communication - Phone | \$262 | \$245 | \$300 | \$300 | \$0 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$400 | \$400 | \$0 |
| 550527 | Operating - Apparel | \$500 | \$1,677 | \$1,835 | \$1,835 | \$0 |
| | Total Operating | \$1,173 | \$2,879 | \$2,906 | \$2,906 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$1,173 | \$2,879 | \$2,906 | \$2,906 | \$0 |

PARKS & RECREATION 72

Athletic Partnerships 7220

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$5,503 | \$6,086 | \$5,800 | \$15,186 | \$4,200 |
| 555482 | Promo - Programs | \$16,170 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$21,673 | \$6,086 | \$5,800 | \$15,186 | \$4,200 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$21,673 | \$6,086 | \$5,800 | \$15,186 | \$4,200 |

PARKS & RECREATION 72

Parks & Grounds 7230

Payroll from 7210 was moved to this cost center during FY2018.

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$310,098 | \$343,740 | \$405,994 | \$405,994 | \$500,932 |
| 510140 | Overtime | \$13,701 | \$17,989 | \$8,700 | \$8,700 | \$12,000 |
| 520200 | FICA | \$24,629 | \$28,729 | \$31,733 | \$31,733 | \$39,539 |
| 520220 | Pension DB | \$49,159 | \$44,822 | \$41,816 | \$41,816 | \$46,666 |
| 520225 | Pension DC | \$2,055 | \$4,320 | \$6,991 | \$6,991 | \$9,408 |
| 520230 | Health Insurance | \$46,043 | \$54,091 | \$93,537 | \$93,537 | \$77,169 |
| 520240 | Workers' Comp | \$7,324 | \$8,883 | \$18,333 | \$18,333 | \$18,728 |
| | Total Payroll | \$453,009 | \$502,574 | \$607,104 | \$607,104 | \$704,442 |
| 530314 | Consulting | \$0 | \$125,177 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$151 | \$175 | \$371 | \$371 | \$989 |
| 530341 | Other Svcs - Contract / Admin | \$130,438 | \$136,639 | \$160,904 | \$160,904 | \$166,978 |
| 530342 | Other Svcs - Maint / Licenses | \$4,866 | \$5,068 | \$6,380 | \$6,380 | \$21,885 |
| 530411 | Communication - Phone | \$805 | \$475 | \$433 | \$433 | \$733 |
| 540430 | Utilities | \$62,376 | \$58,516 | \$72,000 | \$72,000 | \$62,520 |
| 545100 | R&M Buildings | \$8,184 | \$8,589 | \$24,230 | \$24,230 | \$21,230 |
| 545270 | R&M Infra - Grounds | \$280,764 | \$345,781 | \$402,280 | \$327,814 | \$391,000 |
| 545300 | R&M Mach & Equip | \$23,600 | \$21,945 | \$24,000 | \$24,000 | \$25,200 |
| 545310 | R&M M&E - Vehicles | \$3,822 | \$1,422 | \$5,200 | \$5,200 | \$5,200 |
| 550520 | Operating | \$8,495 | \$7,827 | \$12,440 | \$47,003 | \$13,315 |
| 550522 | Operating - Tires / Filters | \$2,102 | \$1,285 | \$1,500 | \$1,500 | \$3,000 |
| 550523 | Operating - Janitorial | \$9,874 | \$12,194 | \$20,058 | \$20,058 | \$22,425 |
| 550524 | Operating - Chemicals | \$1,525 | \$1,426 | \$2,000 | \$2,000 | \$3,200 |
| 550525 | Operating - Small Tools | \$8,310 | \$18,739 | \$7,045 | \$7,045 | \$50,870 |
| 550527 | Operating - Apparel | \$2,477 | \$2,466 | \$4,200 | \$4,200 | \$7,800 |
| 552000 | Fuel | \$15,723 | \$16,269 | \$17,268 | \$17,268 | \$23,876 |
| 555442 | Rent / Lease - Equipment | \$9,025 | \$3,867 | \$4,000 | \$4,000 | \$6,000 |
| 555490 | Not Otherwise Classified | \$7 | \$2 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$585 | \$425 | \$785 | \$785 | \$635 |
| 555550 | Training | \$202 | \$989 | \$2,350 | \$2,350 | \$2,550 |
| | Total Operating | \$573,331 | \$769,276 | \$767,444 | \$727,541 | \$829,406 |
| 591303 | To Public Facilities CP Fund | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| 560630 | Infrastructure | \$0 | \$8,871 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$18,323 | \$1,677 | \$0 | \$10,000 | \$0 |
| 560640 | Machinery & Equipment | \$72,232 | \$98,177 | \$12,000 | \$12,000 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$12,430 | \$0 | \$0 | \$42,000 |
| 560643 | Mach & Equip - Furn/Office | \$12,557 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$144,700 | \$241,818 | \$0 | \$0 | \$0 |
| | Total Capital | \$247,812 | \$362,973 | \$12,000 | \$22,000 | \$42,000 |
| TOTAL | | \$3,174,152 | \$2,134,823 | \$1,386,548 | \$1,356,645 | \$1,575,848 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$119,967 | \$87,063 | \$0 | \$0 | \$0 |
| 510140 | Overtime | \$5,652 | \$4,309 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$9,100 | \$7,120 | \$0 | \$0 | \$0 |
| 520220 | Pension DB | \$18,855 | \$18,765 | \$0 | \$0 | \$0 |
| 520225 | Pension DC | \$2,121 | \$1,003 | \$0 | \$0 | \$0 |
| 520230 | Health Insurance | \$25,249 | \$20,878 | \$0 | \$0 | \$0 |
| 520240 | Workers' Comp | \$2,017 | \$365 | \$0 | \$0 | \$0 |
| | Total Payroll | \$182,961 | \$139,503 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$897 | \$450 | \$841 | \$841 | \$865 |
| 530342 | Other Svcs - Maint / Licenses | \$720 | \$480 | \$1,290 | \$1,290 | \$1,386 |
| 530411 | Communication - Phone | \$960 | \$1,160 | \$960 | \$960 | \$0 |
| 540430 | Utilities | \$9,538 | \$8,299 | \$10,320 | \$10,320 | \$10,320 |
| 545100 | R&M Buildings | \$0 | \$844 | \$5,100 | \$5,100 | \$5,100 |
| 545270 | R&M Infra - Grounds | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 545300 | R&M Mach & Equip | \$360 | \$412 | \$3,000 | \$3,000 | \$3,000 |
| 550510 | Office | \$405 | \$490 | \$595 | \$595 | \$595 |
| 550520 | Operating | \$350 | \$1,040 | \$0 | \$0 | \$1,000 |
| 550523 | Operating - Janitorial | \$528 | \$227 | \$1,250 | \$1,250 | \$1,250 |
| 550525 | Operating - Small Tools | \$280 | \$426 | \$800 | \$800 | \$800 |
| 555470 | Printing / Binding | \$1,246 | \$690 | \$950 | \$950 | \$1,375 |
| 555480 | Promotional / Advertising | \$9,780 | \$11,053 | \$310 | \$310 | \$310 |
| 555482 | Promo - Programs | \$38,858 | \$8,443 | \$88,000 | \$88,000 | \$82,000 |
| 555540 | Dues/Reg/Pub | \$270 | \$400 | \$285 | \$285 | \$125 |
| 555550 | Training | \$170 | \$40 | \$100 | \$100 | \$100 |
| | Total Operating | \$64,362 | \$34,454 | \$115,301 | \$115,301 | \$109,726 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$247,323 | \$173,957 | \$115,301 | \$115,301 | \$109,726 |

PARKS & RECREATION 72

Seniors 7250

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$124,327 | \$113,091 | \$140,154 | \$140,154 | \$145,175 |
| 510140 | Overtime | \$924 | \$563 | \$3,131 | \$3,131 | \$3,131 |
| 520200 | FICA | \$9,202 | \$8,777 | \$10,968 | \$10,968 | \$11,439 |
| 520230 | Health Insurance | \$23,674 | \$26,244 | \$27,506 | \$27,506 | \$27,087 |
| 520240 | Workers' Comp | \$2,836 | \$2,869 | \$6,337 | \$6,337 | \$5,415 |
| 520220 | Pension DB | \$11,508 | \$12,297 | \$11,818 | \$11,818 | \$11,818 |
| 520225 | Pension DC | \$2,340 | \$2,584 | \$2,625 | \$2,625 | \$2,625 |
| | Total Payroll | \$174,811 | \$166,425 | \$202,539 | \$202,539 | \$206,690 |
| 530315 | Pre/Post Employment | \$61 | \$37 | \$62 | \$62 | \$186 |
| 530341 | Other Svcs - Contract / Admin | \$9,347 | \$1,525 | \$4,327 | \$4,327 | \$4,423 |
| 530411 | Communication - Phone | \$480 | \$480 | \$480 | \$480 | \$0 |
| 540430 | Utilities | \$63,952 | \$54,979 | \$61,200 | \$61,200 | \$61,800 |
| 545100 | R&M Buildings | \$12,178 | \$21,242 | \$22,200 | \$22,200 | \$17,900 |
| 545270 | R&M Infra - Grounds | \$917 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| 545300 | R&M Mach & Equip | \$17,855 | \$4,396 | \$5,000 | \$5,000 | \$5,000 |
| 550510 | Office | \$1,282 | \$713 | \$2,160 | \$2,160 | \$2,160 |
| 550520 | Operating | \$305 | \$2,153 | \$8,700 | \$8,700 | \$8,700 |
| 550523 | Operating - Janitorial | \$3,388 | \$3,578 | \$3,500 | \$3,500 | \$4,000 |
| 550524 | Operating - Chemicals | \$2,601 | \$2,115 | \$4,000 | \$4,000 | \$4,000 |
| 550525 | Operating - Small Tools | \$2,843 | \$2,821 | \$3,900 | \$3,900 | \$2,850 |
| 550527 | Operating - Apparel | \$964 | \$120 | \$1,500 | \$1,500 | \$1,500 |
| 555470 | Printing / Binding | \$428 | \$88 | \$550 | \$550 | \$550 |
| 555540 | Dues/Reg/Pub | \$350 | \$350 | \$485 | \$485 | \$485 |
| 555550 | Training | \$30 | \$0 | \$75 | \$75 | \$775 |
| | #N/A | \$0 | \$0 | \$0 | \$0 | \$0 |
| | #N/A | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$116,981 | \$94,597 | \$119,639 | \$119,639 | \$115,829 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$4,638 | \$0 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$0 | \$0 | \$0 | \$1,437 | \$0 |
| 560640 | Machinery & Equipment | \$99,584 | \$27,363 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$12,213 | \$17,120 | \$0 | \$23,517 | \$0 |
| | Total Capital | \$116,435 | \$44,483 | \$0 | \$24,954 | \$0 |
| | TOTAL | \$408,227 | \$305,505 | \$322,178 | \$347,132 | \$322,519 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555480 | Promotional / Advertising | \$68,192 | \$35,928 | \$0 | \$0 | \$0 |
| | Total Operating | \$68,192 | \$35,928 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$68,192 | \$35,928 | \$0 | \$0 | \$0 |

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GOVERNMENTAL FUNDS
(Exclusive of General Fund)

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GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

| | | FY 18/19 | FY 19/20 | Original | Revised | |
|---|-----------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| | | Actual | Actual | FY 20/21 | FY 20/21 | FY 21/22 |
| | | | | Budget | Budget | Budget |
| <u>Special Revenue Funds</u> | | | | | | |
| 101 | Police Education | \$5,375 | \$2,618 | \$3,800 | \$3,800 | \$3,000 |
| 102 | Special Law Enf. Trust - Local | \$721 | \$3,814 | \$50 | \$50 | \$5 |
| 103 | Special Law Enf. Trust - Federal | \$26,365 | \$18,875 | \$225 | \$53,795 | \$40 |
| 120 | Transportation Improvement | \$736,164 | \$647,981 | \$668,000 | \$668,000 | \$532,100 |
| 121 | Infrastructure Surtax | \$3,023,262 | \$2,479,827 | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| 130 | Solid Waste/Recycling | \$3,613,187 | \$2,694,832 | \$2,646,317 | \$2,646,317 | \$2,683,736 |
| 140 | Arbor | \$468,368 | \$529,753 | \$5,000 | \$5,000 | \$2,000 |
| 150 | Transportation Impact Fee | \$379,036 | \$298,056 | \$12,000 | \$106,000 | \$1,000 |
| 151 | Police Impact Fee | \$115,301 | \$68,372 | \$7,000 | \$7,000 | \$600 |
| 152 | Fire Impact Fee | \$133,611 | \$90,101 | \$26,000 | \$26,000 | \$2,400 |
| 153 | Park Impact Fee | \$812,789 | \$435,658 | \$2,000 | \$2,000 | \$750 |
| | | \$9,314,179 | \$7,269,887 | \$5,395,392 | \$5,542,962 | \$5,443,631 |
| <u>Special Assessment Funds - TLBD/Tusawilla III</u> | | | | | | |
| 160 | TLBD Maintenance | \$521,106 | \$518,964 | \$509,048 | \$512,048 | \$507,893 |
| 162 | Tusawilla Phase III | \$12,702 | \$13,625 | \$13,238 | \$13,238 | \$13,211 |
| 261 | TLBD Debt Service | \$142,556 | \$140,707 | \$139,105 | \$139,105 | \$138,685 |
| | | \$676,364 | \$673,296 | \$661,391 | \$664,391 | \$659,789 |
| <u>Special Assessment Funds - Oak Forest</u> | | | | | | |
| 161 | Oak Forest Maintenance | \$63,134 | \$58,490 | \$56,425 | \$56,425 | \$55,825 |
| 260 | Oak Forest Debt Service | \$80 | \$0 | \$0 | \$0 | \$0 |
| | | \$63,214 | \$58,490 | \$56,425 | \$56,425 | \$55,825 |
| <u>Debt Service Funds</u> | | | | | | |
| 201 | 2003/2014 Debt Service | \$4,238 | \$0 | \$0 | \$0 | \$0 |
| 202 | 1999/2011 Debt Service | \$1,299,291 | \$1,302,223 | \$1,238,000 | \$1,238,000 | \$1,280,276 |
| 240 | Central Winds G.O. Debt Service | \$113,672 | \$835,459 | \$0 | \$0 | \$0 |
| | | \$1,417,201 | \$2,137,682 | \$1,238,000 | \$1,238,000 | \$1,280,276 |
| <u>Capital Project Funds</u> | | | | | | |
| 301 | 1999 Construction | \$24,694 | \$18,968 | \$7,000 | \$7,000 | \$800 |
| 302 | Revolving Rehab | \$32,683 | \$25,108 | \$11,000 | \$11,000 | \$1,000 |
| 303 | Perk Up Parks | \$1,930,469 | \$580,687 | \$20,000 | \$20,000 | \$3,500 |
| 305 | Excellence in Cust Svc Initiative | \$315,618 | \$312,469 | \$3,000 | \$3,000 | \$750 |
| | | \$2,303,464 | \$937,232 | \$41,000 | \$41,000 | \$6,050 |
| TOTAL GOVERNMENTAL FUNDS - SOURCES | | \$13,774,422 | \$11,076,587 | \$7,392,208 | \$7,542,778 | \$7,445,571 |

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget | |
|--|---|----------------------------|---|--|----------------------------|---------------------|
| Special Revenue Funds | | | | | | |
| 101 | Police Education | \$3,820 | \$7,083 | \$3,900 | \$10,900 | \$3,000 |
| 102 | Special Law Enf. Trust - Local | \$10,721 | \$1,897 | \$7,600 | \$4,600 | \$7,500 |
| 103 | Special Law Enf. Trust - Federal | \$38,045 | \$20,974 | \$38,968 | \$92,538 | \$5,425 |
| 120 | Transportation Improvement | \$737,402 | \$1,065,503 | \$1,211,610 | \$811,610 | \$1,109,379 |
| 121 | Infrastructure Surtax | \$822,965 | \$1,405,539 | \$6,029,646 | \$5,554,646 | \$3,792,000 |
| 130 | Solid Waste/Recycling | \$2,826,675 | \$2,961,287 | \$2,930,108 | \$2,930,108 | \$3,112,500 |
| 140 | Arbor | \$168,441 | \$168,714 | \$479,927 | \$479,927 | \$498,537 |
| 150 | Transportation Impact Fee | \$240 | \$0 | \$850,000 | \$169,000 | \$830,000 |
| 151 | Police Impact Fee | \$0 | \$0 | \$0 | \$0 | \$0 |
| 152 | Fire Impact Fee | \$0 | \$0 | \$0 | \$0 | \$0 |
| 153 | Park Impact Fee | \$1,224,912 | \$620,071 | \$350,000 | \$350,000 | \$200,000 |
| | | \$5,833,221 | \$6,251,068 | \$11,901,759 | \$10,403,329 | \$9,558,341 |
| Special Assessment Funds - TLBD/Tusawilla III | | | | | | |
| 160 | TLBD Maintenance | \$526,309 | \$503,957 | \$548,451 | \$551,451 | \$560,116 |
| 162 | Tusawilla Phase III | \$12,479 | \$15,238 | \$15,366 | \$15,366 | \$15,006 |
| 261 | TLBD Debt Service | \$172,976 | \$161,476 | \$160,592 | \$135,592 | \$160,924 |
| 262 | TLBD Phase II Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$711,764 | \$680,671 | \$724,409 | \$702,409 | \$736,046 |
| Special Assessment Funds - Oak Forest | | | | | | |
| 161 | Oak Forest Maintenance | \$61,000 | \$55,247 | \$60,326 | \$60,326 | \$70,090 |
| 260 | Oak Forest Debt Service | \$8,579 | \$0 | \$0 | \$0 | \$0 |
| | | \$69,579 | \$55,247 | \$60,326 | \$60,326 | \$70,090 |
| Debt Service Funds | | | | | | |
| 201 | 2003/2014 Debt Service | \$845,306 | \$0 | \$0 | \$0 | \$0 |
| 202 | 1999/2011 Debt Service | \$238,380 | \$1,275,000 | \$1,280,001 | \$1,280,001 | \$1,277,501 |
| 240 | Central Winds G.O. Debt Service | \$105,000 | \$0 | \$0 | \$0 | \$0 |
| | | \$1,188,686 | \$1,275,000 | \$1,280,001 | \$1,280,001 | \$1,277,501 |
| Capital Project Funds | | | | | | |
| 301 | 1999 Construction | \$0 | \$0 | \$150,000 | \$0 | \$885,900 |
| 302 | Revolving Rehab | \$0 | \$0 | \$0 | \$0 | \$1,172,600 |
| 303 | Perk Up Parks | \$178,051 | \$349,823 | \$795,570 | \$595,570 | \$1,350,000 |
| 304 | Utility/Public Works Facility | \$0 | \$0 | \$0 | \$0 | \$0 |
| 305 | Excellence in Cust Svc Initiative | \$186,791 | \$900,341 | \$180,000 | \$30,000 | \$15,000 |
| | | \$364,842 | \$1,250,164 | \$1,125,570 | \$625,570 | \$3,423,500 |
| TOTAL GOVERNMENTAL FUNDS - | | | | | | |
| | | \$8,168,092 | \$9,512,150 | \$15,092,065 | \$13,071,635 | \$15,065,478 |
| CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund) | | | | | | |
| | FUND BALANCE - October 1 | 22,347,396 | 27,953,726 | 26,752,020 | 29,518,164 | \$23,989,307 |
| | Appropriation TO (FROM) Fund Balance | \$5,606,330 | \$1,564,437 | (\$7,699,857) | (\$5,528,857) | (\$7,619,907) |
| | FUND BALANCE - September 30 | 27,953,726 | 29,518,163 | 19,052,163 | 23,989,307 | \$16,369,400 |

OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$9,912,526 | \$7,561,386 | \$6,162,208 | \$6,312,778 | \$6,165,570 |
| Transfers In | \$3,861,896 | \$3,515,201 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| Total Sources | \$13,774,422 | \$11,076,587 | \$7,392,208 | \$7,542,778 | \$7,445,571 |
| Applications | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenses | \$3,952,147 | \$4,512,099 | \$4,856,485 | \$4,898,055 | \$4,859,712 |
| Debt | \$1,314,474 | \$1,414,520 | \$1,409,934 | \$1,409,934 | \$1,410,266 |
| Transfers | \$367,206 | \$925,201 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| Capital Outlay | \$2,534,265 | \$2,660,330 | \$6,825,646 | \$4,763,646 | \$7,725,500 |
| Total Applications | \$8,168,092 | \$9,512,150 | \$15,092,065 | \$13,071,635 | \$15,065,478 |

Police Education 101

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | SOURCES | | | | | |
| 351500 | Traffic | \$4,782 | \$2,163 | \$3,600 | \$3,600 | \$3,000 |
| 361100/361300 | Investment | \$593 | \$455 | \$200 | \$200 | \$0 |
| | Total Revenues | \$5,375 | \$2,618 | \$3,800 | \$3,800 | \$3,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$5,375 | \$2,618 | \$3,800 | \$3,800 | \$3,000 |
| | APPLICATIONS | | | | | |
| 555550 | Training | \$3,820 | \$7,083 | \$3,900 | \$10,900 | \$3,000 |
| | Total Operating | \$3,820 | \$7,083 | \$3,900 | \$10,900 | \$3,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$3,820 | \$7,083 | \$3,900 | \$10,900 | \$3,000 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$18,320 | \$19,875 | \$19,550 | \$15,410 | \$8,310 |
| | Appropriation TO (FROM) Fund Balance | \$1,555 | (\$4,465) | (\$100) | (\$7,100) | \$0 |
| | FUND BALANCE - September 30 | \$19,875 | \$15,410 | \$19,450 | \$8,310 | \$8,310 |

Sp Law Enforcement Trust (Local) 102

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|----------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 358200 | Confiscated Local Law Enf | \$300 | \$3,560 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$421 | \$254 | \$50 | \$50 | \$5 |
| Total Revenues | | \$721 | \$3,814 | \$50 | \$50 | \$5 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCES | | \$721 | \$3,814 | \$50 | \$50 | \$5 |
| APPLICATIONS | | | | | | |
| 530311 | Legal | \$3,090 | \$0 | \$3,000 | \$0 | \$1,500 |
| 550525 | Operating - Small Tools | \$6,931 | \$1,597 | \$2,600 | \$2,600 | \$4,000 |
| 555490 | Not Otherwise Classified | \$700 | \$300 | \$2,000 | \$2,000 | \$2,000 |
| Total Operating | | \$10,721 | \$1,897 | \$7,600 | \$4,600 | \$7,500 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Capital | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL APPLICATIONS | | \$10,721 | \$1,897 | \$7,600 | \$4,600 | \$7,500 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$21,630 | \$11,630 | \$9,605 | \$13,547 | \$8,997 |
| Appropriation TO (FROM) Fund Balance | | (\$10,000) | \$1,917 | (\$7,550) | (\$4,550) | (\$7,495) |
| FUND BALANCE - September 30 | | \$11,630 | \$13,547 | \$2,055 | \$8,997 | \$1,502 |

Sp Law Enforcement Trust (Fed) 103

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| SOURCES | | | | | | |
| 355000 | Fines & Forfeits - Federal | \$0 | \$0 | \$0 | \$44,788 | \$0 |
| 355002 | Department of Justice | \$24,540 | \$17,683 | \$0 | \$8,782 | \$0 |
| 361100/361300 | Investment | \$1,825 | \$1,192 | \$225 | \$225 | \$40 |
| | Total Revenues | \$26,365 | \$18,875 | \$225 | \$53,795 | \$40 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$26,365 | \$18,875 | \$225 | \$53,795 | \$40 |
| APPLICATIONS | | | | | | |
| 550520 | Operating | \$2,500 | \$3,747 | \$3,750 | \$3,500 | \$1,000 |
| 550525 | Operating - Small Tools | \$1,763 | \$17,227 | \$35,218 | \$89,038 | \$4,425 |
| | Total Operating | \$4,263 | \$20,974 | \$38,968 | \$92,538 | \$5,425 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$14,086 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$19,696 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$33,782 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$38,045 | \$20,974 | \$38,968 | \$92,538 | \$5,425 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$59,489 | \$47,809 | \$44,600 | \$45,710 | \$6,967 |
| | Appropriation TO (FROM) Fund Balance | (\$11,680) | (\$2,099) | (\$38,743) | (\$38,743) | (\$5,385) |
| | FUND BALANCE - September 30 | \$47,809 | \$45,710 | \$5,857 | \$6,967 | \$1,582 |

Transportation Improvement - 120

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 312410 | 1st Loc Op Fuel | \$635,716 | \$562,250 | \$625,000 | \$625,000 | \$532,000 |
| 344920 | Traffic Signal | \$43,100 | \$44,225 | \$35,000 | \$35,000 | \$0 |
| 361100/361300 | Investment | \$57,348 | \$41,506 | \$8,000 | \$8,000 | \$100 |
| | Total Revenues | \$736,164 | \$647,981 | \$668,000 | \$668,000 | \$532,100 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$736,164 | \$647,981 | \$668,000 | \$668,000 | \$532,100 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$37,408 | \$35,000 | \$35,000 | \$35,000 |
| 540430 | Utilities | \$8,678 | \$8,400 | \$9,060 | \$9,060 | \$9,060 |
| 545270 | R&M Infra - Grounds | \$15,428 | \$10,329 | \$23,250 | \$23,250 | \$23,250 |
| 545300 | R&M Mach & Equip | \$13,797 | \$13,524 | \$18,500 | \$18,500 | \$18,500 |
| 545400 | R&M Transportation | \$0 | \$2,807 | \$25,000 | \$25,000 | \$25,000 |
| 545410 | R&M Trans - Roads | \$6,704 | \$13,617 | \$7,000 | \$11,500 | \$7,000 |
| 545411 | R&M Trans - Striping | \$22,543 | \$9,385 | \$15,000 | \$10,500 | \$15,000 |
| 545412 | R&M Trans - Traffic Control | \$57,439 | \$64,070 | \$65,000 | \$65,000 | \$25,001 |
| 545420 | R&M Trans - Sidewalks | \$369,427 | \$350,948 | \$440,000 | \$440,000 | \$380,350 |
| 550525 | Operating - Small Tools | \$13,806 | \$6,854 | \$18,550 | \$18,550 | \$18,550 |
| 550526 | Operating - Software | \$875 | \$0 | \$1,870 | \$1,870 | \$0 |
| 580820 | Metroplan Funding Agreement | \$2,761 | \$1,371 | \$2,930 | \$2,930 | \$2,668 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$450 | \$450 | \$0 |
| | Total Operating | \$511,458 | \$518,713 | \$661,610 | \$661,610 | \$559,379 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$66,132 | \$46,790 | \$0 | \$50,000 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$16,756 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$143,056 | \$500,000 | \$550,000 | \$100,000 | \$550,000 |
| | Total Capital | \$225,944 | \$546,790 | \$550,000 | \$150,000 | \$550,000 |
| | TOTAL APPLICATIONS | \$737,402 | \$1,065,503 | \$1,211,610 | \$811,610 | \$1,109,379 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,859,776 | \$1,858,538 | \$1,278,976 | \$1,441,016 | \$1,297,406 |
| | Appropriation TO (FROM) Fund Balance | (\$1,238) | (\$417,522) | (\$543,610) | (\$143,610) | (\$577,279) |
| | FUND BALANCE - September 30 | \$1,858,538 | \$1,441,016 | \$735,366 | \$1,297,406 | \$720,127 |

Infrastructure Surtax (prev Road Improvements) 121

2nd and 3rd Generation

| Division Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|---|-----------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 4120 | Road Improvements (2nd Gen) | \$398,473 | \$0 | \$0 | \$0 | \$0 |
| 4130 | Infrastructure (3rd Gen) | \$2,624,789 | \$2,479,827 | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| TOTAL SOURCES | | \$3,023,262 | \$2,479,827 | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| APPLICATIONS | | | | | | |
| 4120 | Road Improvements (2nd Gen) | \$27,352 | (\$62,500) | \$1,088,146 | \$1,088,146 | \$0 |
| 4130 | Infrastructure (3rd Gen) | \$795,613 | \$1,468,039 | \$4,941,500 | \$4,466,500 | \$3,792,000 |
| TOTAL APPLICATIONS | | \$822,965 | \$1,405,539 | \$6,029,646 | \$5,554,646 | \$3,792,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$6,842,505 | \$9,042,802 | \$9,537,802 | \$10,117,090 | \$6,587,444 |
| Appropriation TO (FROM) Fund Balance | | \$2,200,297 | \$1,074,288 | (\$4,004,646) | (\$3,529,646) | (\$1,574,000) |
| FUND BALANCE - September 30 | | \$9,042,802 | \$10,117,090 | \$5,533,156 | \$6,587,444 | \$5,013,444 |

Infrastructure Surtax 121

Road Improvements 4120

2nd Generation

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------|-------------------|--------------------------|-------------------------|-----------------|
| SOURCES | | | | | | |
| 337400 | Grant - Transportation | \$398,473 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenues | \$398,473 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$398,473 | \$0 | \$0 | \$0 | \$0 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$27,352 | (\$62,500) | \$1,088,146 | \$1,088,146 | \$0 |
| | Total Capital | \$27,352 | (\$62,500) | \$1,088,146 | \$1,088,146 | \$0 |
| | TOTAL APPLICATIONS | \$27,352 | (\$62,500) | \$1,088,146 | \$1,088,146 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$717,025 | \$1,088,146 | \$1,088,146 | \$1,150,646 | \$62,500 |
| | Appropriation TO (FROM) Fund Balance | \$371,121 | \$62,500 | (\$1,088,146) | (\$1,088,146) | \$0 |
| | FUND BALANCE - September 30 | \$1,088,146 | \$1,150,646 | \$0 | \$62,500 | \$62,500 |

Infrastructure Surtax 121

Infrastructure - 4130

3rd Generation

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|----------------------|
| SOURCES | | | | | | |
| 312600 | Discretionary Sales Surtax | \$2,306,211 | \$2,271,433 | \$1,755,000 | \$1,755,000 | \$2,200,000 |
| 331390 | Federal Grant - Other Phys. Environ. | \$75,084 | \$0 | \$200,000 | \$200,000 | \$0 |
| 334390 | State Grant - Other Phys. Environ. | \$4,171 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$239,323 | \$208,394 | \$70,000 | \$70,000 | \$18,000 |
| | Total Revenues | \$2,624,789 | \$2,479,827 | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$2,624,789 | \$2,479,827 | \$2,025,000 | \$2,025,000 | \$2,218,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$0 | \$50,000 | \$50,000 | \$25,000 |
| | Total Operating | \$0 | \$0 | \$50,000 | \$50,000 | \$25,000 |
| 591410 | To Water Sewer Utility | \$0 | \$0 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| | Total Transfers | \$0 | \$0 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$140,000 | \$263,046 | \$144,000 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$451,500 | \$451,500 | \$278,000 |
| 560650 | Construction In Progress | \$795,613 | \$1,468,039 | \$2,300,000 | \$1,701,954 | \$2,275,000 |
| | Total Capital | \$795,613 | \$1,468,039 | \$2,891,500 | \$2,416,500 | \$2,697,000 |
| | TOTAL APPLICATIONS | \$795,613 | \$1,468,039 | \$4,941,500 | \$4,466,500 | \$3,792,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$6,125,480 | \$7,954,656 | \$8,449,656 | \$8,966,444 | \$6,524,944 |
| | Appropriation TO (FROM) Fund Balance | \$1,829,176 | \$1,011,788 | (\$2,916,500) | (\$2,441,500) | (\$1,574,000) |
| | FUND BALANCE - September 30 | \$7,954,656 | \$8,966,444 | \$5,533,156 | \$6,524,944 | \$4,950,944 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 331390 | Federal Grant - Garbage / Solid Waste | \$829,085 | \$26,808 | \$0 | \$0 | \$0 |
| 334390 | State Grant - Garbage / Solid Waste | \$148,547 | \$1,858 | \$0 | \$0 | \$0 |
| 338200 | Environmental Rev Share | \$49,286 | \$58,545 | \$48,000 | \$48,000 | \$59,220 |
| 343400 | Garbage / Solid Waste | \$2,539,772 | \$2,570,691 | \$2,579,117 | \$2,579,117 | \$2,605,316 |
| 343420 | Recycle Bin Revenue | \$2,326 | \$1,970 | \$1,200 | \$1,200 | \$1,200 |
| 361100/361300 | Investment | \$44,171 | \$34,960 | \$18,000 | \$18,000 | \$18,000 |
| | Total Revenues | \$3,613,187 | \$2,694,832 | \$2,646,317 | \$2,646,317 | \$2,683,736 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$3,613,187 | \$2,694,832 | \$2,646,317 | \$2,646,317 | \$2,683,736 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$3,498 | \$3,630 | \$3,500 | \$3,500 | \$3,500 |
| 530320 | Accounting / Auditing | \$0 | \$5,000 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$93,258 | \$118,752 | \$125,187 | \$125,187 | \$126,146 |
| 540435 | Disposal (includes landfill) | \$2,636,484 | \$2,823,464 | \$2,794,021 | \$2,794,021 | \$2,975,454 |
| 550520 | Operating | \$6,926 | \$10,441 | \$7,400 | \$7,400 | \$7,400 |
| | Total Operating | \$2,740,166 | \$2,961,287 | \$2,930,108 | \$2,930,108 | \$3,112,500 |
| 591001 | To General Fund | \$23,029 | \$0 | \$0 | \$0 | \$0 |
| 591411 | To Stormwater | \$63,480 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$86,509 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$2,826,675 | \$2,961,287 | \$2,930,108 | \$2,930,108 | \$3,112,500 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,378,575 | \$2,165,087 | \$1,923,742 | \$1,898,632 | \$1,614,841 |
| | Appropriation TO (FROM) Fund Balance | \$786,512 | (\$266,455) | (\$283,791) | (\$283,791) | (\$428,764) |
| | FUND BALANCE - September 30 | \$2,165,087 | \$1,898,632 | \$1,639,951 | \$1,614,841 | \$1,186,077 |

Arbor 140

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 316010 | Arbor License | \$2,470 | \$1,140 | \$500 | \$500 | \$500 |
| 322910 | Arbor Permits | \$8,785 | \$1,180 | \$500 | \$500 | \$500 |
| 354100 | Arbor Fine | \$138,730 | \$9,150 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$18,383 | \$18,283 | \$4,000 | \$4,000 | \$1,000 |
| | Total Revenues | \$168,368 | \$29,753 | \$5,000 | \$5,000 | \$2,000 |
| 381001 | From General Fund | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$300,000 | \$500,000 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$468,368 | \$529,753 | \$5,000 | \$5,000 | \$2,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$650 | \$0 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$25,035 | \$16,662 | \$16,662 | \$16,662 |
| 545270 | R&M Infra - Grounds | \$136,972 | \$123,827 | \$445,000 | \$426,000 | \$445,000 |
| 550520 | Operating | \$7,009 | \$17,850 | \$15,000 | \$15,000 | \$32,500 |
| 550525 | Operating - Small Tools | \$0 | \$1,625 | \$1,000 | \$1,000 | \$1,000 |
| 555480 | Promotional / Advertising | \$147 | \$377 | \$1,265 | \$1,265 | \$2,375 |
| 555550 | Training | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| | Total Operating | \$144,778 | \$168,714 | \$479,927 | \$460,927 | \$498,537 |
| 591001 | To General Fund | \$23,663 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$23,663 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$0 | \$19,000 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$19,000 | \$0 |
| | TOTAL APPLICATIONS | \$168,441 | \$168,714 | \$479,927 | \$479,927 | \$498,537 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$579,387 | \$879,314 | \$670,914 | \$1,240,353 | \$765,426 |
| | Appropriation TO (FROM) Fund Balance | \$299,927 | \$361,039 | (\$474,927) | (\$474,927) | (\$496,537) |
| | FUND BALANCE - September 30 | \$879,314 | \$1,240,353 | \$195,987 | \$765,426 | \$268,889 |

Transportation Impact 150

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 324310 | Transportation - Residential | \$285,568 | \$263,159 | \$0 | \$94,000 | \$0 |
| 324320 | Transportation - Commercial | \$55,942 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$37,526 | \$34,897 | \$12,000 | \$12,000 | \$1,000 |
| | Total Revenues | \$379,036 | \$298,056 | \$12,000 | \$106,000 | \$1,000 |
| 381140 | From Arbor | | | | | |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$379,036 | \$298,056 | \$12,000 | \$106,000 | \$1,000 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$240 | \$0 | \$850,000 | \$169,000 | \$830,000 |
| | Total Capital | \$240 | \$0 | \$850,000 | \$169,000 | \$830,000 |
| | TOTAL APPLICATIONS | \$240 | \$0 | \$850,000 | \$169,000 | \$830,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,106,655 | \$1,485,451 | \$1,661,453 | \$1,783,507 | \$1,720,507 |
| | Appropriation TO (FROM) Fund Balance | \$378,796 | \$298,056 | (\$838,000) | (\$63,000) | (\$829,000) |
| | FUND BALANCE - September 30 | \$1,485,451 | \$1,783,507 | \$823,453 | \$1,720,507 | \$891,507 |

Police Impact 151

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 324110 | Public Safety - Residential | \$58,025 | \$53,350 | \$0 | \$0 | \$0 |
| 324120 | Public Safety - Commercial | \$39,875 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$17,401 | \$15,022 | \$7,000 | \$7,000 | \$600 |
| | Total Revenues | \$115,301 | \$68,372 | \$7,000 | \$7,000 | \$600 |
| 381140 | From Arbor | | | | | |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$115,301 | \$68,372 | \$7,000 | \$7,000 | \$600 |
| 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 | \$548,724 | \$664,025 | \$707,025 | \$732,397 | \$739,397 |
| | Appropriation TO (FROM) Fund Balance | \$115,301 | \$68,372 | \$7,000 | \$7,000 | \$600 |
| | FUND BALANCE - September 30 | \$664,025 | \$732,397 | \$714,025 | \$739,397 | \$739,997 |

Fire Impact - 152

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 324110 | Public Safety - Residential | \$36,292 | \$33,368 | \$0 | \$0 | \$0 |
| 324120 | Public Safety - Commercial | \$24,940 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$72,379 | \$56,733 | \$26,000 | \$26,000 | \$2,400 |
| | Total Revenues | \$133,611 | \$90,101 | \$26,000 | \$26,000 | \$2,400 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$133,611 | \$90,101 | \$26,000 | \$26,000 | \$2,400 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$0 | \$0 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$2,443,297 | \$2,576,908 | \$2,637,709 | \$2,667,009 | \$2,693,009 |
| | Appropriation TO (FROM) Fund Balance | \$133,611 | \$90,101 | \$26,000 | \$26,000 | \$2,400 |
| | FUND BALANCE - September 30 | \$2,576,908 | \$2,667,009 | \$2,663,709 | \$2,693,009 | \$2,695,409 |

Park Impact 153

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 324610 | Culture / Recreation - Residential | \$592,740 | \$323,010 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$41,998 | \$22,393 | \$2,000 | \$2,000 | \$750 |
| | Total Revenues | \$634,738 | \$345,403 | \$2,000 | \$2,000 | \$750 |
| 381303 | From Perk Up Parks | \$178,051 | \$90,255 | \$0 | \$0 | \$0 |
| | Total Transfers | \$178,051 | \$90,255 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$812,789 | \$435,658 | \$2,000 | \$2,000 | \$750 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$13,923 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$1,224,912 | \$606,148 | \$350,000 | \$350,000 | \$200,000 |
| | Total Capital | \$1,224,912 | \$620,071 | \$350,000 | \$350,000 | \$200,000 |
| | TOTAL APPLICATIONS | \$1,224,912 | \$620,071 | \$350,000 | \$350,000 | \$200,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,401,399 | \$989,276 | \$564,609 | \$804,863 | \$456,863 |
| | Appropriation TO (FROM) Fund Balance | (\$412,123) | (\$184,413) | (\$348,000) | (\$348,000) | (\$199,250) |
| | FUND BALANCE - September 30 | \$989,276 | \$804,863 | \$216,609 | \$456,863 | \$257,613 |

Special Assessment - TLBD Maint 160

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

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|---|------------------|------------------|--------------------------|-------------------------|-------------------|
| | SOURCES | | | | | |
| 325200 | Charges for Services | \$509,575 | \$509,265 | \$507,548 | \$507,548 | \$507,548 |
| 366000 | Misc Private Donations | \$0 | \$0 | \$0 | \$3,000 | \$0 |
| 361100/361300 | Investment | \$11,531 | \$9,699 | \$1,500 | \$1,500 | \$345 |
| | Total Revenues | \$521,106 | \$518,964 | \$509,048 | \$512,048 | \$507,893 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$521,106 | \$518,964 | \$509,048 | \$512,048 | \$507,893 |
| | APPLICATIONS | | | | | |
| 530340 | Other Svcs | \$2,531 | \$2,161 | \$2,650 | \$2,650 | \$2,650 |
| 530341 | Other Svcs - Contract / Admin | \$5,900 | \$58,667 | \$59,797 | \$59,797 | \$59,797 |
| 540430 | Utilities | \$59,016 | \$56,539 | \$59,040 | \$59,040 | \$70,200 |
| 540434 | Streetlights | \$230,598 | \$228,646 | \$230,400 | \$230,400 | \$229,200 |
| 545210 | R&M Infra - Fountains | \$10,810 | \$14,685 | \$18,100 | \$18,100 | \$18,100 |
| 545270 | R&M Infra - Grounds | \$163,221 | \$143,259 | \$178,464 | \$181,464 | \$180,169 |
| | Total Operating | \$472,076 | \$503,957 | \$548,451 | \$551,451 | \$560,116 |
| 591001 | To General Fund | \$52,739 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$52,739 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$1,494 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$1,494 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$526,309 | \$503,957 | \$548,451 | \$551,451 | \$560,116 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$223,641 | \$218,438 | \$169,575 | \$233,445 | \$194,042 |
| | Appropriation TO (FROM) Fund Balance | (\$5,203) | \$15,007 | (\$39,403) | (\$39,403) | (\$52,223) |
| | FUND BALANCE - September 30 | \$218,438 | \$233,445 | \$130,172 | \$194,042 | \$141,819 |

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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
| SOURCES | | | | | | |
| 325100 | * Capital Improvement | \$93,384 | \$97,062 | \$138,655 | \$138,655 | \$138,655 |
| 369900 | * Misc Revenue | \$4,495 | \$3,825 | \$0 | \$0 | \$0 |
| 361100/361300 | * Investment | \$44,677 | \$39,820 | \$450 | \$450 | \$30 |
| | Total Revenues | \$142,556 | \$140,707 | \$139,105 | \$139,105 | \$138,685 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$142,556 | \$140,707 | \$139,105 | \$139,105 | \$138,685 |
| APPLICATIONS | | | | | | |
| 530311 | Legal | | | | | |
| 530340 | Other Svcs | \$690 | \$588 | \$750 | \$750 | \$750 |
| 530341 | Other Svcs - Contract / Admin | \$2,500 | \$3,043 | \$4,120 | \$4,120 | \$4,120 |
| | Total Operating | \$3,190 | \$3,631 | \$4,870 | \$4,870 | \$4,870 |
| 591001 | To General Fund | \$1,656 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,656 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$93,384 | \$97,062 | \$95,604 | \$95,604 | \$99,099 |
| 570720 | Interest | \$41,343 | \$38,248 | \$35,118 | \$35,118 | \$31,955 |
| | Total Debt Service | \$134,727 | \$135,310 | \$130,722 | \$130,722 | \$131,054 |
| 560650 | Construction In Progress | \$33,403 | \$22,535 | \$25,000 | \$0 | \$25,000 |
| | Total Capital | \$33,403 | \$22,535 | \$25,000 | \$0 | \$25,000 |
| | TOTAL APPLICATIONS | \$172,976 | \$161,476 | \$160,592 | \$135,592 | \$160,924 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$111,257 | \$80,837 | \$58,701 | \$60,068 | \$63,581 |
| | Appropriation TO (FROM) Fund Balance | (\$30,420) | (\$20,769) | (\$21,487) | \$3,513 | (\$22,239) |
| | FUND BALANCE - September 30 | \$80,837 | \$60,068 | \$37,214 | \$63,581 | \$41,342 |

Due to the structure of this debt service instrument, the FY2018 and FY2019 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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | SOURCES | | | | | |
| 1521 | Capital Division | \$5,723 | \$5,712 | \$5,696 | \$5,696 | \$5,696 |
| 1522 | Maintenance Division | \$6,979 | \$7,913 | \$7,542 | \$7,542 | \$7,515 |
| | TOTAL SOURCES | \$12,702 | \$13,625 | \$13,238 | \$13,238 | \$13,211 |
| | APPLICATIONS | | | | | |
| 1521 | Capital Division | \$5,962 | \$6,177 | \$6,091 | \$6,091 | \$6,091 |
| 1522 | Maintenance Division | \$6,517 | \$9,061 | \$9,275 | \$9,275 | \$8,915 |
| | TOTAL APPLICATIONS | \$12,479 | \$15,238 | \$15,366 | \$15,366 | \$15,006 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$10,258 | \$10,481 | \$7,537 | \$8,868 | \$6,740 |
| | Appropriation TO (FROM) Fund Balance | \$223 | (\$1,613) | (\$2,128) | (\$2,128) | (\$1,795) |
| | FUND BALANCE - September 30 | \$10,481 | \$8,868 | \$5,409 | \$6,740 | \$4,945 |
| | Internal Loan to General Fund | (\$48,217) | (\$45,357) | | | |
| | per 9/30 ACFR | (\$37,736) | (\$36,489) | | | |

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 18/19 Actual | \$85 FY 19/20 Actual | \$85 Original FY 20/21 Budget | \$85 Revised FY 20/21 Budget | \$85 FY 21/22 Budget |
|-------------------------------|---|----------------------------|----------------------------|--|---------------------------------------|----------------------------|
| SOURCES | | | | | | |
| 325100 | Capital Improvement | \$5,723 | \$5,712 | \$5,696 | \$5,696 | \$5,696 |
| | Total Revenues | <u>\$5,723</u> | <u>\$5,712</u> | <u>\$5,696</u> | <u>\$5,696</u> | <u>\$5,696</u> |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | <u>\$5,723</u> | <u>\$5,712</u> | <u>\$5,696</u> | <u>\$5,696</u> | <u>\$5,696</u> |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$28 | \$25 | \$35 | \$35 | \$35 |
| 530341 | Other Svcs - Contract / Admin | \$700 | \$1,942 | \$1,845 | \$1,845 | \$1,845 |
| | Total Operating | <u>\$728</u> | <u>\$1,967</u> | <u>\$1,880</u> | <u>\$1,880</u> | <u>\$1,880</u> |
| 570710 | Principal | \$2,783 | \$2,860 | \$2,941 | \$2,941 | \$3,023 |
| 570720 | Interest | \$1,428 | \$1,350 | \$1,270 | \$1,270 | \$1,188 |
| | Total Debt Service | <u>\$4,211</u> | <u>\$4,210</u> | <u>\$4,211</u> | <u>\$4,211</u> | <u>\$4,211</u> |
| 591001 | To General Fund | \$1,023 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | <u>\$1,023</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | <u>\$5,962</u> | <u>\$6,177</u> | <u>\$6,091</u> | <u>\$6,091</u> | <u>\$6,091</u> |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$3,201 | \$2,962 | \$2,453 | \$2,497 | \$2,102 |
| | Appropriation TO (FROM) Fund Balance | <u>(\$239)</u> | <u>(\$465)</u> | <u>(\$395)</u> | <u>(\$395)</u> | <u>(\$395)</u> |
| | FUND BALANCE - September 30 | <u>\$2,962</u> | <u>\$2,497</u> | <u>\$2,058</u> | <u>\$2,102</u> | <u>\$1,707</u> |
| | Internal Loan to General Fund | <u>(\$48,217)</u> | <u>(\$45,357)</u> | | | |
| | per 9/30 ACFR | <u>(\$45,255)</u> | <u>(\$42,860)</u> | | | |

Special Assessment - Tuscawilla III 162

Maintenance 1522

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

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| | | \$75 | \$87 | \$87 | \$87 | \$87 |
| SOURCES | | | | | | |
| 325200 | Charges for Services | \$6,491 | \$7,518 | \$7,500 | \$7,500 | \$7,500 |
| 361100/361300 | Investment | \$488 | \$395 | \$42 | \$42 | \$15 |
| | Total Revenues | \$6,979 | \$7,913 | \$7,542 | \$7,542 | \$7,515 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$6,979 | \$7,913 | \$7,542 | \$7,542 | \$7,515 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$32 | \$33 | \$35 | \$35 | \$35 |
| 530341 | Other Svcs - Contract / Admin | \$700 | \$2,123 | \$2,290 | \$2,290 | \$2,290 |
| 540432 | Water/Sewer | \$1,164 | \$839 | \$1,200 | \$1,200 | \$840 |
| 545270 | R&M Infra - Grounds | \$3,017 | \$6,066 | \$5,750 | \$5,750 | \$5,750 |
| | Total Operating | \$4,913 | \$9,061 | \$9,275 | \$9,275 | \$8,915 |
| 591001 | To General Fund | \$1,604 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,604 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$6,517 | \$9,061 | \$9,275 | \$9,275 | \$8,915 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$7,057 | \$7,519 | \$5,084 | \$6,371 | \$4,638 |
| | Appropriation TO (FROM) Fund Balance | \$462 | (\$1,148) | (\$1,733) | (\$1,733) | (\$1,400) |
| | FUND BALANCE - September 30 | \$7,519 | \$6,371 | \$3,351 | \$4,638 | \$3,238 |

Special Assessment - Oak Forest Maintenance 161

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

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|---|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| | SOURCES | | | | | |
| 325200 | Charges for Services | \$55,928 | \$55,914 | \$55,725 | \$55,725 | \$55,725 |
| 361100/361300 | Investment | \$3,361 | \$2,576 | \$700 | \$700 | \$100 |
| | Total Revenues | \$59,289 | \$58,490 | \$56,425 | \$56,425 | \$55,825 |
| 381260 | From Oak Forest DS | \$3,845 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$3,845 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$63,134 | \$58,490 | \$56,425 | \$56,425 | \$55,825 |
| | APPLICATIONS | | | | | |
| 530340 | Other Svcs | \$277 | \$282 | \$300 | \$300 | \$300 |
| 530341 | Other Svcs - Contract / Admin | \$4,700 | \$14,834 | \$15,203 | \$15,203 | \$15,203 |
| 540430 | Utilities | \$4,568 | \$3,854 | \$5,280 | \$5,280 | \$4,800 |
| 545270 | R&M Infra - Grounds | \$41,989 | \$36,277 | \$39,543 | \$39,543 | \$49,787 |
| | Total Operating | \$51,534 | \$55,247 | \$60,326 | \$60,326 | \$70,090 |
| 591001 | To General Fund | \$9,466 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$9,466 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$61,000 | \$55,247 | \$60,326 | \$60,326 | \$70,090 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$91,965 | \$94,099 | \$81,574 | \$97,342 | \$93,441 |
| | Appropriation TO (FROM) Fund Balance | \$2,134 | \$3,243 | (\$3,901) | (\$3,901) | (\$14,265) |
| | FUND BALANCE - September 30 | \$94,099 | \$97,342 | \$77,673 | \$93,441 | \$79,176 |

Special Assessment - Oak Forest Capital/DS 260

Internal Loan

Final Year FY 2017

| | | Final year of assessment \$64 | | Original | Revised | |
|-------------------------------|---|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | FY 20/21 Budget | FY 20/21 Budget | FY 21/22 Budget |
| SOURCES | | | | | | |
| 361100/361300 | * Investment | \$80 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenues | \$80 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$80 | \$0 | \$0 | \$0 | \$0 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| 591161 | To Oak Forest Maintenance | \$3,845 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$3,845 | \$0 | \$0 | \$0 | \$0 |
| | Total Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$4,734 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$4,734 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$8,579 | \$0 | \$0 | \$0 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$8,499 | \$0 | \$0 | \$0 | \$0 |
| | Appropriation TO (FROM) Fund Balance | (\$8,499) | \$0 | \$0 | \$0 | \$0 |

Due to the structure of this debt service instrument, the FY2017 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

2003/2014 Debt Service 201

2014 Bank Note - Whitney/Hancock

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$4,238 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenues | \$4,238 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$4,238 | \$0 | \$0 | \$0 | \$0 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$2,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$2,000 | \$0 | \$0 | \$0 | \$0 |
| 591001 | To General Fund | \$8,650 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$8,650 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$831,000 | \$0 | \$0 | \$0 | \$0 |
| 570720 | Interest | \$3,656 | \$0 | \$0 | \$0 | \$0 |
| | Total Debt Service | \$834,656 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$845,306 | \$0 | \$0 | \$0 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$841,068 | \$0 | \$0 | \$0 | \$0 |
| | Appropriation TO (FROM) Fund Balance | (\$841,068) | \$0 | \$0 | \$0 | \$0 |

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$19,291 | \$12,223 | \$8,000 | \$8,000 | \$275 |
| | Total Revenues | \$19,291 | \$12,223 | \$8,000 | \$8,000 | \$275 |
| 381001 | From General Fund | \$1,280,000 | \$1,290,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| | Total Transfers | \$1,280,000 | \$1,290,000 | \$1,230,000 | \$1,230,000 | \$1,280,001 |
| | TOTAL SOURCES | \$1,299,291 | \$1,302,223 | \$1,238,000 | \$1,238,000 | \$1,280,276 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$2,500 | \$0 | \$5,000 | \$5,000 | \$2,500 |
| | Total Operating | \$2,500 | \$0 | \$5,000 | \$5,000 | \$2,500 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$233,129 | \$417,881 | \$393,797 | \$393,797 | \$371,765 |
| 570720 | Interest | \$2,751 | \$857,119 | \$881,204 | \$881,204 | \$903,236 |
| | Total Debt Service | \$235,880 | \$1,275,000 | \$1,275,001 | \$1,275,001 | \$1,275,001 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$238,380 | \$1,275,000 | \$1,280,001 | \$1,280,001 | \$1,277,501 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$236,095 | \$1,297,006 | \$1,317,496 | \$1,324,229 | \$1,282,228 |
| | Appropriation TO (FROM) Fund Balance | \$1,060,911 | \$27,223 | (\$42,001) | (\$42,001) | \$2,775 |
| | FUND BALANCE - September 30 | \$1,297,006 | \$1,324,229 | \$1,275,495 | \$1,282,228 | \$1,285,003 |

* Fund balance is exhausted each year as payments on this debt is 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 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|-----------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$3,010 | \$485 | \$0 | \$0 | \$0 |
| 311000 | Ad Valorem | \$110,662 | \$28 | \$0 | \$0 | \$0 |
| | Total Revenues | \$113,672 | \$513 | \$0 | \$0 | \$0 |
| 381305 | From Excellence in Customer Service | \$0 | \$834,946 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$834,946 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$113,672 | \$835,459 | \$0 | \$0 | \$0 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$105,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Debt Service | \$105,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$105,000 | \$0 | \$0 | \$0 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$15,869 | \$24,541 | \$2,823 | \$0 | \$0 |
| | Appropriation TO (FROM) Fund Balance | \$8,672 | \$835,459 | \$0 | \$0 | \$0 |
| | FUND BALANCE - September 30 | \$24,541 | \$860,000 | \$2,823 | \$0 | \$0 |
| | Internal Loan to General Fund per 9/30 ACFR | <u>(\$860,000)</u> | <u>(\$859,999)</u> | | | |
| | | (\$835,459) | \$0 | | | |

1999 Construction Capital Project 301

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|-----------------|-----------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$24,694 | \$18,968 | \$7,000 | \$7,000 | \$800 |
| | Total Revenues | \$24,694 | \$18,968 | \$7,000 | \$7,000 | \$800 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$24,694 | \$18,968 | \$7,000 | \$7,000 | \$800 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$150,000 | \$0 | \$885,900 |
| | Total Capital | \$0 | \$0 | \$150,000 | \$0 | \$885,900 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$150,000 | \$0 | \$885,900 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$841,475 | \$866,169 | \$873,171 | \$885,137 | \$892,137 |
| | Appropriation TO (FROM) Fund Balance | \$24,694 | \$18,968 | (\$143,000) | \$7,000 | (\$885,100) |
| | FUND BALANCE - September 30 | \$866,169 | \$885,137 | \$730,171 | \$892,137 | \$7,037 |

Revolving Rehab 302

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|---|-----------------|-----------------|--------------------------|-------------------------|--------------------|
| | SOURCES | | | | | |
| 361100/361300 | Investment | \$32,683 | \$25,108 | \$11,000 | \$11,000 | \$1,000 |
| | Total Revenues | \$32,683 | \$25,108 | \$11,000 | \$11,000 | \$1,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$32,683 | \$25,108 | \$11,000 | \$11,000 | \$1,000 |
| | APPLICATIONS | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$0 | \$0 | \$1,172,600 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$1,172,600 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$0 | \$0 | \$1,172,600 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$1,113,872 | \$1,146,555 | \$1,164,054 | \$1,171,663 | \$1,182,663 |
| | Appropriation TO (FROM) Fund Balance | \$32,683 | \$25,108 | \$11,000 | \$11,000 | (\$1,171,600) |
| | FUND BALANCE - September 30 | \$1,146,555 | \$1,171,663 | \$1,175,054 | \$1,182,663 | \$11,063 |

Perk Up Parks - Capital Projects 303

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$30,469 | \$80,687 | \$20,000 | \$20,000 | \$3,500 |
| | Total Revenues | \$30,469 | \$80,687 | \$20,000 | \$20,000 | \$3,500 |
| 381001 | From General Fund | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$1,900,000 | \$500,000 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$1,930,469 | \$580,687 | \$20,000 | \$20,000 | \$3,500 |
| APPLICATIONS | | | | | | |
| 550525 | Operating - Small Tools | \$0 | \$259,568 | \$54,570 | \$54,570 | \$0 |
| | Total Operating | \$0 | \$259,568 | \$54,570 | \$54,570 | \$0 |
| 591153 | To Park Impact | \$178,051 | \$90,255 | \$0 | \$0 | \$0 |
| | Total Transfers | \$178,051 | \$90,255 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$741,000 | \$541,000 | \$1,350,000 |
| | Total Capital | \$0 | \$0 | \$741,000 | \$541,000 | \$1,350,000 |
| | TOTAL APPLICATIONS | \$178,051 | \$349,823 | \$795,570 | \$595,570 | \$1,350,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$2,133,933 | \$3,886,351 | \$3,506,352 | \$4,117,215 | \$3,541,645 |
| | Appropriation TO (FROM) Fund Balance | \$1,752,418 | \$230,864 | (\$775,570) | (\$575,570) | (\$1,346,500) |
| | FUND BALANCE - September 30 | \$3,886,351 | \$4,117,215 | \$2,730,782 | \$3,541,645 | \$2,195,145 |

Excellence in Customer Service Initiative Capital Project 305

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|---|------------------|------------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$10,618 | \$12,469 | \$3,000 | \$3,000 | \$750 |
| 399100 | Loan Repayment - CWDS | \$105,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenues | \$115,618 | \$12,469 | \$3,000 | \$3,000 | \$750 |
| 381001 | From General Fund | \$200,000 | \$300,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$200,000 | \$300,000 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$315,618 | \$312,469 | \$3,000 | \$3,000 | \$750 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| 591240 | To Central Winds GO Debt Service | \$0 | \$834,946 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$834,946 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$9,104 | \$0 | \$0 | \$0 | \$0 |
| 560622 | Buildings - Improvements | \$0 | \$13,578 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$150,000 | \$0 | \$0 |
| 560650 | Construction In Progress | \$166,687 | \$51,817 | \$30,000 | \$30,000 | \$15,000 |
| 560680 | Intangibles | \$11,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$186,791 | \$65,395 | \$180,000 | \$30,000 | \$15,000 |
| | TOTAL APPLICATIONS | \$186,791 | \$900,341 | \$180,000 | \$30,000 | \$15,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$459,707 | \$588,534 | \$514,752 | \$860,663 | \$833,663 |
| | Appropriation TO (FROM) Fund Balance | \$128,827 | (\$587,872) | (\$177,000) | (\$27,000) | (\$14,250) |
| | FUND BALANCE - September 30 | \$588,534 | \$662 | \$337,752 | \$833,663 | \$819,413 |
| | Principal Payoff CWDS (Internal Loan) | <u>\$860,000</u> | <u>\$860,001</u> | | | |
| | per 9/30 ACFR | \$1,448,534 | \$860,663 | | | |

ENTERPRISE FUNDS

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Enterprise Funds

Overview

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$17,508,312 | \$16,697,865 | \$12,933,470 | \$12,933,470 | \$13,506,928 |
| Transfers In | \$69,480 | \$640,000 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| Total Sources | \$17,577,792 | \$17,337,865 | \$14,933,470 | \$14,933,470 | \$14,576,928 |
| Applications | | | | | |
| Personal Services | \$3,060,792 | \$2,342,689 | \$2,518,650 | \$2,518,650 | \$2,546,517 |
| Operating | \$4,522,099 | \$6,685,673 | \$7,276,467 | \$7,246,034 | \$7,488,936 |
| Debt | \$2,145,341 | \$2,174,020 | \$2,438,856 | \$2,438,856 | \$2,454,525 |
| Transfers | \$1,766,779 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| Capital | \$1,628,741 | \$5,849,861 | \$5,868,031 | \$5,958,976 | \$7,506,000 |
| Total Applications | \$13,123,752 | \$17,598,766 | \$18,705,962 | \$18,766,474 | \$20,705,315 |
| Less Capitalized Applications | (\$3,517,482) | (\$7,788,643) | | | |
| Total Non-Capital Applications | \$9,606,270 | \$9,810,123 | | | |

Enterprise Funds - Recap

| FUND | FUND NAME | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--|----------------------------|---------------------|---------------------|--|-------------------------------|---------------------|
| SOURCES | | | | | | |
| 410 | Water & Sewer Utility | \$11,353,247 | \$12,250,111 | \$12,966,870 | \$12,966,870 | \$12,413,928 |
| 412 | W&S - Service Availability | \$930,394 | \$693,873 | \$50,000 | \$50,000 | \$12,000 |
| 420 | Development Services | \$3,149,360 | \$2,274,042 | \$811,500 | \$811,500 | \$955,000 |
| 411 | Stormwater | \$2,144,791 | \$2,119,839 | \$1,105,100 | \$1,105,100 | \$1,196,000 |
| TOTAL SOURCES | | \$17,577,792 | \$17,337,865 | \$14,933,470 | \$14,933,470 | \$14,576,928 |
| APPLICATIONS | | | | | | |
| 410 | Water & Sewer Utility | \$6,692,335 | \$7,309,638 | \$14,516,927 | \$14,516,927 | \$15,917,439 |
| 412 | W&S - Service Availability | \$0 | \$0 | \$1,520,000 | \$1,520,000 | \$1,300,000 |
| 420 | Development Services | \$829,862 | \$1,095,516 | \$1,294,246 | \$1,354,758 | \$2,079,026 |
| 411 | Stormwater | \$2,084,073 | \$1,404,969 | \$1,105,100 | \$1,374,789 | \$1,408,850 |
| TOTAL APPLICATIONS | | \$9,606,270 | \$9,810,123 | \$18,436,273 | \$18,766,474 | \$20,705,315 |
| CHANGE IN FUND EQUITY | | | | | | |
| | | Net Assets | | Net Assets less Net Capital (less Restricted for Renewal/Replacement) | | |
| FUND EQUITY - October 1 | | \$39,538,771 | \$44,522,816 | \$18,490,120 | \$25,224,316 | \$21,391,312 |
| Appropriation TO (FROM) Fund Equity | | \$7,971,522 | \$7,527,742 | (\$3,772,492) | (\$3,833,004) | (\$6,128,387) |
| FUND EQUITY - September 30 | | \$47,510,293 | \$52,050,558 | \$14,717,628 | \$21,391,312 | \$15,262,925 |
| Non-Cash Adjustments | | (\$2,987,477) | \$671,675 | | | |
| Total Net Assets per CAFR | | 44,522,816 | 52,722,233 | | | |

Water & Sewer Utility 410 / Service Availability 412

Overview

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$12,277,641 | \$12,693,984 | \$11,016,870 | \$11,016,870 | \$11,355,928 |
| Transfers In | \$6,000 | \$250,000 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| Total Sources | \$12,283,641 | \$12,943,984 | \$13,016,870 | \$13,016,870 | \$12,425,928 |
| Applications | | | | | |
| Personal Services | \$2,291,609 | \$1,463,572 | \$1,573,876 | \$1,573,876 | \$1,476,018 |
| Operating Expenses | \$2,755,597 | \$5,064,305 | \$5,842,206 | \$5,811,773 | \$5,860,559 |
| Debt | \$2,145,341 | \$2,174,020 | \$2,438,856 | \$2,438,856 | \$2,454,525 |
| Transfers | \$1,388,529 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| Capital Outlay | \$1,234,789 | \$4,171,842 | \$5,578,031 | \$5,608,464 | \$6,717,000 |
| Total Applications | \$9,815,865 | \$13,420,262 | \$16,036,927 | \$16,036,927 | \$17,217,439 |
| Less Capitalized Applications | (\$3,123,530) | (\$6,110,624) | | | |
| Total Non-Capital Applications | \$6,692,335 | \$7,309,638 | | | |

Water & Sewer Operations - 3600

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

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 38 | 38 | 20 | 22 |
|----------------------------------|-----------|-----------|-----------|-----------|

Water & Sewer Operations - Part Time - 3600

| | | | | |
|-------------------------|-------------|----------|-------------|-------------|
| Parks & Rec Coordinator | 0.73 | | | |
| Total | 0.73 | 0 | 0.00 | 0.00 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 0.73 | 0.00 | 0.00 | 0.00 |
|----------------------------------|-------------|-------------|-------------|-------------|

Water Sewer Utility 410 / Service Availability 412

Fund Recap

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| SOURCES | | | | | |
| Operating Revenues | \$10,801,918 | \$11,574,925 | \$10,856,870 | \$10,856,870 | \$11,293,928 |
| Non-Operating Revenues and Transfers | \$551,329 | \$675,186 | \$2,110,000 | \$2,110,000 | \$1,120,000 |
| Service Availability Fund | \$930,394 | \$693,873 | \$50,000 | \$50,000 | \$12,000 |
| TOTAL SOURCES | \$12,283,641 | \$12,943,984 | \$13,016,870 | \$13,016,870 | \$12,425,928 |
| APPLICATIONS | | | | | |
| Operations | \$6,692,335 | \$7,309,638 | \$14,516,927 | \$14,516,927 | \$15,917,439 |
| Service Availability Fund | \$0 | \$0 | \$1,520,000 | \$1,520,000 | \$1,300,000 |
| TOTAL APPLICATIONS | \$6,692,335 | \$7,309,638 | \$16,036,927 | \$16,036,927 | \$17,217,439 |

| CHANGE IN FUND EQUITY | Net Assets | | Net Assets less Net Capital (less Renewal/Replacement, Restricted) | | |
|--|---------------------|---------------------|---|---------------|---------------|
| | | | | | |
| FUND EQUITY - October 1 | \$28,941,521 | \$31,643,606 | \$12,930,729 | \$16,278,152 | \$13,258,095 |
| Appropriation TO (FROM) Fund Equity | \$5,591,306 | \$5,634,346 | (\$3,020,057) | (\$3,020,057) | (\$4,791,511) |
| FUND EQUITY - September 30 | \$34,532,827 | \$37,277,952 | \$9,910,672 | \$13,258,095 | \$8,466,584 |
| Non-cash Adjustments | (\$2,889,221) | (\$526,845) | | | |
| Total Net Assets per ACFR | \$31,643,606 | \$36,751,107 | | | |

Total Net Assets Consist of:
 Cash and Investments - \$27,166,227
 Other Current Assets - \$508,068
 Restricted Investments - \$746,540
 Net Deferred Flow (pension/OPEB) - \$134,251
 Current Liabilities - (\$1,384,677)
 Noncurrent Liabilities - (\$9,498,510)
 Capital Assets (net of related debt) - \$19,079,208

Water & Sewer Utility 410

Sources

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|--------------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 343300 | Water Supply | \$3,669,048 | \$4,099,375 | \$3,893,920 | \$3,893,920 | \$3,944,000 |
| 343500 | Sewer / Waste Water | \$6,284,754 | \$6,637,710 | \$6,292,000 | \$6,292,000 | \$6,640,928 |
| 343700 | Reclaimed Water | \$437,880 | \$488,287 | \$428,450 | \$428,450 | \$435,000 |
| 343910 | Meter | \$167,443 | \$127,462 | \$49,500 | \$49,500 | \$75,000 |
| 343920 | Penalties (Late) | \$133,284 | \$124,450 | \$110,000 | \$110,000 | \$115,000 |
| 343925 | Application | \$41,100 | \$39,660 | \$30,000 | \$30,000 | \$36,000 |
| 343930 | Turn Off / On | \$45,710 | \$36,464 | \$40,000 | \$40,000 | \$42,000 |
| 343935 | Tampering | \$190 | \$760 | \$0 | \$0 | \$0 |
| 343940 | Inspection | \$9,120 | \$6,440 | \$2,500 | \$2,500 | \$4,000 |
| 343945 | NSF | \$2,580 | \$2,150 | \$2,500 | \$2,500 | \$2,000 |
| 369300/369301 | Settlements & Collections | \$10,682 | \$3,076 | \$8,000 | \$8,000 | \$0 |
| 369900 | Misc Revenue | \$127 | \$9,091 | \$0 | \$0 | \$0 |
| | Operating Revenues | \$10,801,918 | \$11,574,925 | \$10,856,870 | \$10,856,870 | \$11,293,928 |
| <i>Non-Operating:</i> | | | | | | |
| 331390 | Federal Grant - Other Phys. Environ. | \$24,039 | (\$153) | \$0 | \$0 | \$0 |
| 334390 | State Grant - Other Phys. Environ. | \$183 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$521,107 | \$425,339 | \$110,000 | \$110,000 | \$50,000 |
| | Non-Operating Revenues | \$545,329 | \$425,186 | \$110,000 | \$110,000 | \$50,000 |
| | Total Revenues | \$11,347,247 | \$12,000,111 | \$10,966,870 | \$10,966,870 | \$11,343,928 |
| 381001 | From General Fund | \$0 | \$250,000 | \$0 | \$0 | \$0 |
| 381411 | From Stormwater Utility | \$6,000 | \$0 | \$0 | \$0 | \$0 |
| 381121 | From Infrastructure Surtax | \$0 | \$0 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| | Total Transfers | \$6,000 | \$250,000 | \$2,000,000 | \$2,000,000 | \$1,070,000 |
| | TOTAL SOURCES | \$11,353,247 | \$12,250,111 | \$12,966,870 | \$12,966,870 | \$12,413,928 |

Water & Sewer Utility 410

Applications

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$1,285,559 | \$873,979 | \$782,471 | \$786,011 | \$873,054 |
| 510140 | Overtime | \$101,291 | \$46,513 | \$32,001 | \$32,001 | \$36,159 |
| 510900 | Reimbursements | \$0 | (\$8,359) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$104,195 | \$70,019 | \$61,565 | \$61,565 | \$85,488 |
| 520220 | Pension DB | \$448,515 | \$222,397 | \$447,180 | \$443,640 | \$127,884 |
| 520225 | Pension DC | \$37,748 | \$36,144 | \$39,403 | \$39,403 | \$65,252 |
| 520230 | Health Insurance | \$288,521 | \$201,588 | \$185,042 | \$185,042 | \$262,943 |
| 520240 | Workers' Comp | \$23,366 | \$21,291 | \$26,214 | \$26,214 | \$25,238 |
| 520250 | Unemployment | \$2,414 | \$0 | \$0 | \$0 | \$0 |
| | Total Payroll | \$2,291,609 | \$1,463,572 | \$1,573,876 | \$1,573,876 | \$1,476,018 |
| 530311 | Legal | \$14,009 | \$16,510 | \$16,560 | \$16,560 | \$16,560 |
| 530314 | Consulting | \$245,843 | \$2,668,414 | \$2,901,173 | \$2,901,173 | \$2,751,505 |
| 530315 | Pre/Post Employment | \$3,371 | \$840 | \$1,130 | \$1,130 | \$1,130 |
| 530341 | Other Svcs - Contract / Admin | \$23,014 | \$837,742 | \$831,150 | \$831,150 | \$821,901 |
| 530340 | Other Svcs | \$42,404 | \$7,492 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$21,163 | \$6,872 | \$17,313 | \$17,313 | \$17,312 |
| 530343 | Other Svcs - Banking | \$23,197 | \$27,669 | \$20,000 | \$20,000 | \$20,000 |
| 530411 | Communication - Phone | \$9,522 | \$10,275 | \$11,157 | \$11,157 | \$13,121 |
| 530413 | Communication - R&M | \$0 | \$0 | \$600 | \$600 | \$600 |
| 540430 | Utilities | \$739,705 | \$736,791 | \$760,200 | \$760,200 | \$722,040 |
| 540435 | Disposal | \$474,069 | \$53,893 | \$0 | \$0 | \$0 |
| 545100 | R&M Buildings | \$14,430 | \$10,227 | \$30,710 | \$30,710 | \$11,640 |
| 545130 | R&M Bldgs - Water Plant | \$93,009 | \$84,755 | \$135,000 | \$119,751 | \$281,200 |
| 545140 | R&M Bldgs - Sewer Plant | \$271,363 | \$58,045 | \$197,000 | \$197,000 | \$265,000 |
| 545150 | R&M Bldgs - Reclaimed Plant | \$42,117 | \$1,816 | \$69,000 | \$69,000 | \$49,000 |
| 545230 | R&M Infra - Lift Stations | \$146,816 | \$24,538 | \$136,000 | \$120,816 | \$111,000 |
| 545240 | R&M Infra - Water System | \$103,792 | \$117,283 | \$305,610 | \$305,610 | \$327,000 |
| 545250 | R&M Infra - Sewer System | \$41,705 | \$103,905 | \$77,500 | \$77,500 | \$77,500 |
| 545270 | R&M Infra - Grounds | \$5,381 | \$32,056 | \$32,672 | \$32,672 | \$53,986 |
| 545300 | R&M Mach & Equip | \$23,550 | \$42,329 | \$43,450 | \$43,450 | \$43,450 |
| 545310 | R&M M&E - Vehicles | \$15,237 | \$14,489 | \$23,300 | \$23,300 | \$23,300 |
| 545320 | R&M M&E - Meters | \$24,535 | \$19,624 | \$36,309 | \$36,309 | \$36,309 |
| 550510 | Office | \$2,515 | \$878 | \$1,500 | \$1,500 | \$1,500 |
| 550520 | Operating | \$2,376 | \$349 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$5,894 | \$4,804 | \$5,000 | \$5,000 | \$5,000 |
| 550523 | Operating - Janitorial | \$1,317 | \$1,262 | \$1,000 | \$1,000 | \$2,000 |
| 550524 | Operating - Chemicals | \$227,382 | \$21,192 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$13,536 | \$11,640 | \$43,730 | \$43,730 | \$36,230 |
| 550526 | Operating - Software | \$250 | \$0 | \$8,550 | \$8,550 | \$9,000 |
| 550527 | Operating - Apparel | \$15,784 | \$12,558 | \$13,760 | \$13,760 | \$14,682 |
| 552000 | Fuel | \$69,393 | \$57,966 | \$70,652 | \$70,652 | \$100,613 |
| 555400 | Travel & Per Diem | \$125 | \$442 | \$500 | \$500 | \$500 |
| 555420 | Postage / Freight | \$25 | \$34 | \$100 | \$100 | \$100 |
| 555441 | Rent / Lease - Copy Machine | \$1,446 | \$1,916 | \$1,920 | \$1,920 | \$1,920 |
| 555442 | Rent / Lease - Equipment | \$479 | \$0 | \$3,000 | \$3,000 | \$3,000 |
| 555450 | Insurance | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| 555470 | Printing / Binding | \$0 | \$383 | \$310 | \$310 | \$310 |
| 555480 | Promotional / Advertising | \$5,520 | \$9,112 | \$11,900 | \$11,900 | \$11,900 |
| 555490 | Not Otherwise Classified | \$832 | \$39,372 | \$550 | \$550 | \$550 |
| 555540 | Dues/Reg/Pub | \$9,353 | \$9,568 | \$9,950 | \$9,950 | \$9,950 |
| 555550 | Training | \$6,138 | \$2,264 | \$8,950 | \$8,950 | \$4,750 |
| | Total Operating | \$2,755,597 | \$5,064,305 | \$5,842,206 | \$5,811,773 | \$5,860,559 |

Water & Sewer Utility 410

Applications

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|----------------------------------|----------------------|----------------------|--------------------------|-------------------------|---------------------|
| 570710 | Principal | \$1,888,741 | \$1,938,782 | \$1,369,019 | \$1,369,019 | \$1,013,385 |
| 570720 | Interest | \$256,350 | \$235,238 | \$1,064,837 | \$1,064,837 | \$1,436,140 |
| 570730 | Other Debt Service Costs | \$250 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| | Total Debt Service | \$2,145,341 | \$2,174,020 | \$2,438,856 | \$2,438,856 | \$2,454,525 |
| 591001 | To General Fund | \$1,388,529 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| | Total Transfers | \$1,388,529 | \$546,523 | \$603,958 | \$603,958 | \$709,337 |
| 560621 | Buildings - Plants and Main | \$400,915 | \$2,758,858 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$222,316 | \$610,933 | \$0 | \$30,433 | \$615,000 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$22,414 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$6,341 | \$0 | \$0 | \$0 | \$100,000 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$1,919 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$605,217 | \$777,718 | \$4,058,031 | \$4,058,031 | \$4,702,000 |
| | Total Capital | \$1,234,789 | \$4,171,842 | \$4,058,031 | \$4,088,464 | \$5,417,000 |
| | Transfer to Balance Sheet | (\$3,123,530) | (\$6,110,624) | | | |
| | Transfer to Balance Sheet | (\$3,123,530) | (\$6,110,624) | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$6,692,335 | \$7,309,638 | \$14,516,927 | \$14,516,927 | \$15,917,439 |

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) | | |
|---------------|--------------|---|---------------|---------------|
| \$23,937,453 | \$25,709,144 | \$6,601,642 | \$9,649,817 | \$8,099,760 |
| \$4,660,912 | \$4,940,473 | (\$1,550,057) | (\$1,550,057) | (\$3,503,511) |
| \$28,598,365 | \$30,649,617 | \$5,051,585 | \$8,099,760 | \$4,596,249 |
| (\$2,889,221) | (\$526,835) | | | |
| \$25,709,144 | \$30,122,782 | | | |

Total Net Assets Consist of:
 Cash and Investments - \$20,537,892
 Other Current Assets - \$508,068
 Restricted Investments - \$746,540
 Net Deferred Flow (pension/OPEB) - \$134,251
 Current Liabilities - (\$1,384,667)
 Noncurrent Liabilities - (\$9,498,510)
 Capital Assets
 (net of related debt) - \$19,079,208

Water & Sewer Service Availability 412

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|------------------------------|--|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 324210 | Svc Avail - Water / Residential | \$150,188 | \$115,534 | \$0 | \$0 | \$0 |
| 324215 | Svc Avail - Sewer / Residential | \$613,150 | \$436,207 | \$0 | \$0 | \$0 |
| 324220 | Svc Avail - Water / Commercial | \$665 | \$1,925 | \$0 | \$0 | \$0 |
| 324225 | Svc Avail - Sewer / Commercial | \$9,605 | \$5,656 | \$0 | \$0 | \$0 |
| | Operating Revenues | \$773,608 | \$559,322 | \$0 | \$0 | \$0 |
| <i>Non-Operating:</i> | | | | | | |
| 361100/361300 | Investment | \$156,786 | \$134,551 | \$50,000 | \$50,000 | \$12,000 |
| | Non-Operating Revenues | \$156,786 | \$134,551 | \$50,000 | \$50,000 | \$12,000 |
| | Total Revenues | \$930,394 | \$693,873 | \$50,000 | \$50,000 | \$12,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$930,394 | \$693,873 | \$50,000 | \$50,000 | \$12,000 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$1,520,000 | \$1,520,000 | \$1,300,000 |
| | Total Capital | \$0 | \$0 | \$1,520,000 | \$1,520,000 | \$1,300,000 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$1,520,000 | \$1,520,000 | \$1,300,000 |
| CHANGE IN FUND EQUITY | | | | | | |
| | FUND EQUITY - October 1 | \$5,004,068 | \$5,934,462 | \$6,329,087 | \$6,628,335 | \$5,158,335 |
| | Appropriation TO (FROM) Fund Equity | \$930,394 | \$693,873 | (\$1,470,000) | (\$1,470,000) | (\$1,288,000) |
| | FUND EQUITY - September 30 | \$5,934,462 | \$6,628,335 | \$4,859,087 | \$5,158,335 | \$3,870,335 |

Stormwater Utility 411

Overview

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Sources | | | | | |
| Revenues | \$2,081,311 | \$1,729,839 | \$1,105,100 | \$1,105,100 | \$1,196,000 |
| Transfers In | \$63,480 | \$390,000 | \$0 | \$0 | \$0 |
| Total Sources | \$2,144,791 | \$2,119,839 | \$1,105,100 | \$1,105,100 | \$1,196,000 |
| Applications | | | | | |
| Personal Services | \$495,283 | \$433,439 | \$444,028 | \$444,028 | \$403,735 |
| Operating Expenses | \$1,417,490 | \$971,530 | \$725,761 | \$725,761 | \$739,115 |
| Debt | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$171,300 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$363,499 | \$1,593,176 | \$205,000 | \$205,000 | \$266,000 |
| Total Applications | \$2,447,572 | \$2,998,145 | \$1,374,789 | \$1,374,789 | \$1,408,850 |
| Less Capitalized Applications | (\$363,499) | (\$1,593,176) | | | |
| Total Non-Capital Applications | \$2,084,073 | \$1,404,969 | | | |

Operations - 3800

| | | | | | |
|--------------------|----------|----------|----------|--|----------|
| Stormwater Foreman | | | 1 | | 1 |
| Team Leader | 1 | 1 | | | |
| Maintenance Worker | 5 | 5 | 4 | | 4 |
| Total | 6 | 6 | 5 | | 5 |

Engineering - 3810

| | | | | | |
|----------------|----------|----------|----------|--|----------|
| City Engineer | | 1 | | | |
| Civil Engineer | 1 | 1 | 1 | | 1 |
| Total | 1 | 2 | 1 | | 1 |

| | | | | | |
|----------------------------------|----------|----------|----------|--|----------|
| TOTAL FULL-TIME PERSONNEL | 7 | 8 | 6 | | 6 |
|----------------------------------|----------|----------|----------|--|----------|

Stormwater Utility 411

Fund Recap

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-------------------------------|--------------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 322120 | Engineering Inspection | \$52,097 | \$29,334 | \$20,000 | \$20,000 | \$20,000 |
| 343901 | Stormwater | \$1,095,570 | \$1,105,303 | \$1,077,600 | \$1,077,600 | \$1,176,000 |
| Operating Revenues | | \$1,147,667 | \$1,134,637 | \$1,097,600 | \$1,097,600 | \$1,196,000 |
| <i>Non-Operating:</i> | | | | | | |
| 331390 | Federal Grant - Other Phys. Environ. | \$744,968 | \$472,115 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$29,027 | \$5,509 | \$7,500 | \$7,500 | \$0 |
| 366000 | Misc Private Donations | \$156,925 | \$117,578 | \$0 | \$0 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$2,724 | \$0 | \$0 | \$0 | \$0 |
| Non-Operating Revenues | | \$933,644 | \$595,202 | \$7,500 | \$7,500 | \$0 |
| Total Revenues | | \$2,081,311 | \$1,729,839 | \$1,105,100 | \$1,105,100 | \$1,196,000 |
| 381130 | From Solid Waste | \$63,480 | \$0 | \$0 | \$0 | \$0 |
| 381001 | From General Fund | \$0 | \$390,000 | \$0 | \$0 | \$0 |
| Total Transfers | | \$63,480 | \$390,000 | \$0 | \$0 | \$0 |
| TOTAL SOURCES | | \$2,144,791 | \$2,119,839 | \$1,105,100 | \$1,105,100 | \$1,196,000 |

| | | | | | | |
|---------------------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| APPLICATIONS | | | | | | |
| <i>Division</i> | | | | | | |
| 3800 | Operations | \$797,111 | \$826,441 | \$1,219,048 | \$1,219,048 | \$1,200,478 |
| 3810 | Engineering | \$1,286,962 | \$578,528 | \$155,741 | \$155,741 | \$208,372 |
| TOTAL APPLICATIONS | | \$2,084,073 | \$1,404,969 | \$1,374,789 | \$1,374,789 | \$1,408,850 |

| CHANGE IN FUND EQUITY | Net Assets | | Net Assets less Net Capital | | |
|--|--------------------|--------------------|-----------------------------|-------------|-------------|
| | | | | | |
| FUND EQUITY - October 1 | \$7,665,518 | \$7,652,250 | \$896,554 | \$2,739,345 | \$2,469,656 |
| Appropriation TO (FROM) Fund Equity | \$60,718 | \$714,870 | (\$269,689) | (\$269,689) | (\$212,850) |
| FUND EQUITY - September 30 | \$7,726,236 | \$8,367,120 | \$626,865 | \$2,469,656 | \$2,256,806 |
| Non-cash Adjustments: | | | | | |
| Non-cash Adjustments | (\$73,986) | \$1,232,988 | | | |
| Total Net Assets per ACFR | \$7,652,250 | \$9,600,108 | | | |

Total Net Assets consist of:
 Cash and Investments - \$1,712,209
 Other Current Assets - \$50,478
 Net Deferred Flow (pension) - \$21,221
 Current Liabilities - (\$49,754)
 Non-current Liabilities - (\$233,577)
 Capital Assets
 (net of related debt) - \$8,099,531

Stormwater Utility 411

Applications Summary

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$309,730 | \$277,643 | \$252,053 | \$252,053 | \$226,889 |
| 510140 | Overtime | \$11,111 | \$5,730 | \$2,150 | \$2,150 | \$6,000 |
| 520200 | FICA | \$24,344 | \$21,643 | \$19,249 | \$19,249 | \$17,509 |
| 520220 | Pension DB | \$65,504 | \$33,908 | \$78,770 | \$78,770 | \$58,947 |
| 520225 | Pension DC | \$10,572 | \$8,559 | \$6,543 | \$6,543 | \$3,977 |
| 520230 | Health Insurance | \$63,249 | \$74,760 | \$69,767 | \$69,767 | \$74,285 |
| 520240 | Workers' Comp | \$10,773 | \$11,196 | \$15,496 | \$15,496 | \$16,128 |
| | Total Payroll | \$495,283 | \$433,439 | \$444,028 | \$444,028 | \$403,735 |
| 530311 | Legal | \$4,670 | \$5,503 | \$5,400 | \$5,400 | \$5,400 |
| 530314 | Consulting | \$163,483 | \$51,210 | \$75,000 | \$75,000 | \$75,000 |
| 530315 | Pre/Post Employment | \$290 | \$462 | \$745 | \$745 | \$745 |
| 530341 | Other Svcs - Contract / Admin | \$31,172 | \$184,284 | \$192,802 | \$192,802 | \$192,802 |
| 530342 | Other Svcs - Maint / Licenses | \$1,187 | \$1,295 | \$2,945 | \$2,945 | \$2,729 |
| 530411 | Communication - Phone | \$1,369 | \$1,003 | \$480 | \$480 | \$612 |
| 530413 | Communication - R&M | \$0 | \$170 | \$0 | \$0 | \$0 |
| 545210 | R&M Infra - Stormwater | \$151,261 | \$92,959 | \$170,040 | \$170,040 | \$167,640 |
| 545270 | R&M Infra - Grounds | \$1,011,626 | \$582,096 | \$198,596 | \$198,596 | \$212,068 |
| 545300 | R&M Mach & Equip | \$9,493 | \$26,131 | \$17,900 | \$17,900 | \$17,900 |
| 545310 | R&M M&E - Vehicles | \$14,252 | \$3,420 | \$4,750 | \$4,750 | \$4,450 |
| 550510 | Office | \$70 | \$106 | \$200 | \$200 | \$200 |
| 550520 | Operating | \$14 | \$0 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$1,464 | \$2,149 | \$2,950 | \$2,950 | \$2,750 |
| 550524 | Operating - Chemicals | \$0 | \$0 | \$15,500 | \$15,500 | \$15,500 |
| 550525 | Operating - Small Tools | \$5,335 | \$5,340 | \$10,200 | \$10,200 | \$10,200 |
| 550527 | Operating - Apparel | \$4,854 | \$3,344 | \$7,746 | \$7,746 | \$7,195 |
| 552000 | Fuel | \$13,293 | \$9,227 | \$10,722 | \$10,722 | \$14,939 |
| 555400 | Travel & Per Diem | \$16 | \$0 | \$700 | \$700 | \$700 |
| 555420 | Postage / Freight | \$0 | \$7 | \$200 | \$200 | \$200 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$2,500 | \$2,500 | \$2,500 |
| 555480 | Promotional / Advertising | \$0 | \$242 | \$300 | \$300 | \$300 |
| 555540 | Dues/Reg/Pub | \$3,034 | \$2,144 | \$3,985 | \$3,985 | \$3,185 |
| 555550 | Training | \$607 | \$438 | \$1,900 | \$1,900 | \$1,900 |
| | Total Operating | \$1,417,490 | \$971,530 | \$725,761 | \$725,761 | \$739,115 |
| 591001 | To General Fund | \$165,300 | \$0 | \$0 | \$0 | \$0 |
| 591410 | To Water Sewer Utility | \$6,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$171,300 | \$0 | \$0 | \$0 | \$0 |
| 560630 | Infrastructure | \$334,190 | \$1,587,191 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$9,241 | \$4,050 | \$5,000 | \$5,000 | \$50,000 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$1,935 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$20,068 | \$0 | \$200,000 | \$200,000 | \$216,000 |
| | Assets Transferred to Balance Sheet | (\$363,499) | (\$1,593,176) | | | |
| | Total Capital | \$0 | \$0 | \$205,000 | \$205,000 | \$266,000 |
| | TOTAL APPLICATIONS | \$2,084,073 | \$1,404,969 | \$1,374,789 | \$1,374,789 | \$1,408,850 |

Stormwater 38
Operations 3800

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$213,680 | \$221,806 | \$213,822 | \$213,822 | \$161,717 |
| 510140 | Overtime | \$11,069 | \$5,686 | \$2,150 | \$2,150 | \$6,000 |
| 520200 | FICA | \$17,057 | \$17,254 | \$16,323 | \$16,323 | \$12,421 |
| 520220 | Pension DB | \$56,426 | \$27,686 | \$70,060 | \$70,060 | \$42,223 |
| 520225 | Pension DC | \$6,135 | \$7,198 | \$5,931 | \$5,931 | \$2,833 |
| 520230 | Health Insurance | \$49,505 | \$63,395 | \$62,376 | \$62,376 | \$52,331 |
| 520240 | Workers' Comp | \$9,499 | \$10,679 | \$14,510 | \$14,510 | \$11,690 |
| | Total Payroll | \$363,371 | \$353,704 | \$385,172 | \$385,172 | \$289,215 |
| 530311 | Legal | \$4,670 | \$5,503 | \$5,400 | \$5,400 | \$5,400 |
| 530315 | Pre/Post Employment | \$290 | \$462 | \$745 | \$745 | \$745 |
| 530341 | Other Svcs - Contract / Admin | \$16,860 | \$171,300 | \$175,834 | \$175,834 | \$175,834 |
| 530342 | Other Svcs - Maint / Licenses | \$1,187 | \$1,295 | \$2,145 | \$2,145 | \$2,145 |
| 530411 | Communication - Phone | \$649 | \$334 | \$480 | \$480 | \$612 |
| 530413 | Communication - R&M | \$0 | \$170 | \$0 | \$0 | \$0 |
| 545210 | R&M Infra - Stormwater | \$151,261 | \$92,959 | \$170,040 | \$170,040 | \$167,640 |
| 545270 | R&M Infra - Grounds | \$36,444 | \$149,566 | \$198,596 | \$198,596 | \$212,068 |
| 545300 | R&M Mach & Equip | \$9,493 | \$26,131 | \$17,900 | \$17,900 | \$17,900 |
| 545310 | R&M M&E - Vehicles | \$14,102 | \$3,420 | \$4,450 | \$4,450 | \$4,450 |
| 550510 | Office | \$70 | \$24 | \$200 | \$200 | \$200 |
| 550520 | Operating | \$14 | \$0 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$1,464 | \$2,149 | \$2,750 | \$2,750 | \$2,750 |
| 550524 | Operating - Chemicals | \$0 | \$0 | \$15,500 | \$15,500 | \$15,500 |
| 550525 | Operating - Small Tools | \$5,335 | \$4,448 | \$10,000 | \$10,000 | \$10,000 |
| 550527 | Operating - Apparel | \$4,391 | \$3,321 | \$6,571 | \$6,571 | \$7,195 |
| 552000 | Fuel | \$12,987 | \$9,043 | \$10,380 | \$10,380 | \$14,939 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$500 | \$500 | \$500 |
| 555420 | Postage / Freight | \$0 | \$7 | \$100 | \$100 | \$100 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$2,500 | \$2,500 | \$2,500 |
| 555480 | Promotional / Advertising | \$0 | \$242 | \$300 | \$300 | \$300 |
| 555540 | Dues/Reg/Pub | \$2,785 | \$2,144 | \$3,185 | \$3,185 | \$3,185 |
| 555550 | Training | \$438 | \$219 | \$1,100 | \$1,100 | \$1,100 |
| | Total Operating | \$262,440 | \$472,737 | \$628,876 | \$628,876 | \$645,263 |
| 591001 | To General Fund | \$165,300 | \$0 | \$0 | \$0 | \$0 |
| 591410 | To Water Sewer Utility | \$6,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$171,300 | \$0 | \$0 | \$0 | \$0 |
| 560630 | Infrastructure | \$334,190 | \$1,587,191 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$9,241 | \$4,050 | \$5,000 | \$5,000 | \$50,000 |
| 560650 | Construction In Progress | \$20,068 | \$0 | \$200,000 | \$200,000 | \$216,000 |
| | Assets Transferred to Balance Sheet | (\$363,499) | (\$1,591,241) | | | |
| | Total Capital | \$0 | \$0 | \$205,000 | \$205,000 | \$266,000 |
| | TOTAL APPLICATIONS | \$797,111 | \$826,441 | \$1,219,048 | \$1,219,048 | \$1,200,478 |

Stormwater 38

Engineering 3810

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|----------------|-------------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 510100 | Base Wages/Salaries | \$96,050 | \$55,837 | \$38,231 | \$38,231 | \$65,172 |
| 510140 | Overtime | \$42 | \$44 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$7,287 | \$4,389 | \$2,926 | \$2,926 | \$5,088 |
| 520220 | Pension DB | \$9,078 | \$6,222 | \$8,710 | \$8,710 | \$16,724 |
| 520225 | Pension DC | \$4,437 | \$1,361 | \$612 | \$612 | \$1,144 |
| 520230 | Health Insurance | \$13,744 | \$11,365 | \$7,391 | \$7,391 | \$21,954 |
| 520240 | Workers' Comp | \$1,274 | \$517 | \$986 | \$986 | \$4,438 |
| | Total Payroll | \$131,912 | \$79,735 | \$58,856 | \$58,856 | \$114,520 |
| 530314 | Consulting | \$163,483 | \$51,210 | \$75,000 | \$75,000 | \$75,000 |
| 530341 | Other Svcs - Contract / Admin | \$14,312 | \$12,984 | \$16,968 | \$16,968 | \$16,968 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$800 | \$800 | \$584 |
| 530411 | Communication - Phone | \$720 | \$669 | \$0 | \$0 | \$0 |
| 545270 | R&M Infra - Grounds | \$975,182 | \$432,530 | \$0 | \$0 | \$0 |
| 545310 | R&M M&E - Vehicles | \$150 | \$0 | \$300 | \$300 | \$0 |
| 550510 | Office | \$0 | \$82 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$200 | \$200 | \$0 |
| 550525 | Operating - Small Tools | \$0 | \$892 | \$200 | \$200 | \$200 |
| 550527 | Operating - Apparel | \$463 | \$23 | \$1,175 | \$1,175 | \$0 |
| 552000 | Fuel | \$306 | \$184 | \$342 | \$342 | \$0 |
| 555400 | Travel & Per Diem | \$16 | \$0 | \$200 | \$200 | \$200 |
| 555420 | Postage / Freight | \$0 | \$0 | \$100 | \$100 | \$100 |
| 555540 | Dues/Reg/Pub | \$249 | \$0 | \$800 | \$800 | \$0 |
| 555550 | Training | \$169 | \$219 | \$800 | \$800 | \$800 |
| | Total Operating | \$1,155,050 | \$498,793 | \$96,885 | \$96,885 | \$93,852 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$1,935 | \$0 | \$0 | \$0 |
| | Assets Transferred to Balance Sheet | \$0 | (\$1,935) | | | |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$1,286,962 | \$578,528 | \$155,741 | \$155,741 | \$208,372 |

Development Services 420

Overview

| | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|--------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Sources | | | | | |
| Revenues | \$3,149,360 | \$2,274,042 | \$811,500 | \$811,500 | \$955,000 |
| Transfers In | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources | \$3,149,360 | \$2,274,042 | \$811,500 | \$811,500 | \$955,000 |
| Applications | | | | | |
| Personal Services | \$273,900 | \$445,678 | \$500,746 | \$500,746 | \$666,764 |
| Operating Expenses | \$349,012 | \$649,838 | \$708,500 | \$708,500 | \$889,262 |
| Transfers | \$206,950 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$30,453 | \$84,843 | \$85,000 | \$145,512 | \$523,000 |
| Total Applications | \$860,315 | \$1,180,359 | \$1,294,246 | \$1,354,758 | \$2,079,026 |
| Less Capitalized Applications | (\$30,453) | (\$84,843) | | | |
| Total Non-Capital Applications | \$829,862 | \$1,095,516 | | | |

Building Plans and Inspections - 2400

| | | | | | |
|----------------------------------|----------|----------|----------|--|----------|
| Permitting Manager | | 1 | 1 | | 1 |
| Construction Inspector | 1 | 1 | | | 1 |
| Development Coordinator | 2 | 1 | 2 | | 4 |
| Customer Service Rep | 1 | 1 | 1 | | |
| Total | 4 | 4 | 4 | | 6 |
| TOTAL FULL-TIME PERSONNEL | 4 | 4 | 4 | | 6 |

Plans and Inspections - Part Time - 2400

| | | | | | |
|----------------------------------|-------------|-------------|-------------|--|-------------|
| Customer Service Rep | 0.73 | 2.19 | 4.73 | | 0 |
| TOTAL PART-TIME PERSONNEL | 0.73 | 2.19 | 4.73 | | 6.00 |

Development Services 420

Sources and Fund Recap

| Account Number | Account Description | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 322110 | Plans Review | \$824,584 | \$566,874 | \$250,000 | \$250,000 | \$200,000 |
| 322130 | Building Permits | \$1,929,501 | \$1,337,663 | \$366,500 | \$366,500 | \$600,000 |
| 322140 | Building Permit - Surcharge | \$5,914 | \$5,664 | \$3,000 | \$3,000 | \$3,000 |
| 322210 | Electrical Permit | \$43,903 | \$39,234 | \$25,000 | \$25,000 | \$25,000 |
| 322220 | Plumbing Permit | \$97,435 | \$86,354 | \$50,000 | \$50,000 | \$40,000 |
| 322230 | Mechanical Permit | \$129,601 | \$112,690 | \$75,000 | \$75,000 | \$75,000 |
| | Operating Revenues | \$3,030,938 | \$2,148,479 | \$769,500 | \$769,500 | \$943,000 |
| <i>Non-Operating:</i> | | | | | | |
| 361100/361300 | Investment | \$118,422 | \$125,563 | \$42,000 | \$42,000 | \$12,000 |
| | Non-Operating Revenues | \$118,422 | \$125,563 | \$42,000 | \$42,000 | \$12,000 |
| | Total Revenues | \$3,149,360 | \$2,274,042 | \$811,500 | \$811,500 | \$955,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$3,149,360 | \$2,274,042 | \$811,500 | \$811,500 | \$955,000 |
| APPLICATIONS | | | | | | |
| <i>Division</i> | | | | | | |
| 2400 | Plans and Inspections | \$829,862 | \$1,095,516 | \$1,294,246 | \$1,354,758 | \$2,079,026 |
| | Total Operating | \$829,862 | \$1,095,516 | \$1,294,246 | \$1,354,758 | \$2,079,026 |
| | TOTAL APPLICATIONS | \$829,862 | \$1,095,516 | \$1,294,246 | \$1,354,758 | \$2,079,026 |

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:
 Non-cash Adjustments:
Total Net Assets per ACFR

| | Net Assets | | Net Assets less Net Capital | | |
|-------------------------------------|--------------------|--------------------|-----------------------------|-------------|---------------|
| FUND EQUITY - October 1 | \$2,931,732 | \$5,226,960 | \$4,662,837 | \$6,206,819 | \$5,663,561 |
| Appropriation TO (FROM) Fund Equity | \$2,319,498 | \$1,178,526 | (\$482,746) | (\$543,258) | (\$1,124,026) |
| FUND EQUITY - September 30 | \$5,251,230 | \$6,405,486 | \$4,180,091 | \$5,663,561 | \$4,539,535 |
| Non-cash Adjustments: | | | | | |
| Non-cash Adjustments: | (\$24,270) | (\$34,468) | | | |
| Total Net Assets per ACFR | \$5,226,960 | \$6,371,018 | | | |

Total Net Assets consist of:
 Cash and Investments - \$6,518,603
 Net Deferred Flow (pension) - \$14,945
 Current Liabilities - (\$212,785)
 Non-current Liabilities - (\$156,380)
 Capital Assets (net of related debt) - \$206,635

Development Services 420

Plans & Inspections - 2400

| Account Number | Description of Expenditure | FY 18/19 Actual | FY 19/20 Actual | Original FY 20/21 Budget | Revised FY 20/21 Budget | FY 21/22 Budget |
|-----------------------|-------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$177,304 | \$321,765 | \$340,718 | \$340,717 | \$449,168 |
| 510140 | Overtime | \$3,595 | \$1,562 | \$3,149 | \$3,149 | \$7,749 |
| 520200 | FICA | \$13,601 | \$24,815 | \$26,164 | \$26,164 | \$34,448 |
| 520220 | Pension DB | \$49,471 | \$36,010 | \$49,350 | \$49,351 | \$32,488 |
| 520225 | Pension DC | \$2,928 | \$10,919 | \$15,545 | \$15,545 | \$27,623 |
| 520230 | Health Insurance | \$26,745 | \$49,970 | \$64,410 | \$64,410 | \$112,741 |
| 520240 | Workers' Comp | \$256 | \$637 | \$1,410 | \$1,410 | \$2,547 |
| | Total Payroll | \$273,900 | \$445,678 | \$500,746 | \$500,746 | \$666,764 |
| 530314 | Consulting | \$12,500 | \$144,548 | \$95,000 | \$95,000 | \$150,000 |
| 530315 | Pre/Post Employment | \$75 | \$0 | \$200 | \$200 | \$200 |
| 530341 | Other Svcs - Contract / Admin | \$318,430 | \$474,175 | \$566,950 | \$566,950 | \$606,550 |
| 530342 | Other Svcs - Maint / Licenses | \$4,257 | \$0 | \$27,000 | \$27,000 | \$104,100 |
| 530411 | Communication - Phone | \$3,504 | \$3,877 | \$3,000 | \$3,000 | \$3,058 |
| 550510 | Office | \$445 | \$8,825 | \$2,100 | \$2,100 | \$2,900 |
| 550520 | Operating | \$0 | \$2,832 | \$0 | \$0 | \$5,000 |
| 550525 | Operating - Small Tools | \$1,256 | \$10,396 | \$0 | \$0 | \$0 |
| 550526 | Operating - Software | \$0 | \$0 | \$12,000 | \$12,000 | \$12,000 |
| 550527 | Operating - Apparel | \$264 | \$626 | \$500 | \$500 | \$500 |
| 552000 | Fuel | \$0 | \$0 | \$0 | \$0 | \$2,354 |
| 555420 | Postage / Freight | \$0 | \$477 | \$100 | \$100 | \$500 |
| 555470 | Printing / Binding | \$0 | \$3,539 | \$500 | \$500 | \$500 |
| 555540 | Dues/Reg/Pub | \$0 | \$158 | \$350 | \$350 | \$600 |
| 555550 | Training | \$8,281 | \$385 | \$800 | \$800 | \$1,000 |
| | Total Operating | \$349,012 | \$649,838 | \$708,500 | \$708,500 | \$889,262 |
| 591001 | To General Fund | \$206,950 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$206,950 | \$0 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$27,694 | \$0 | \$60,512 | \$28,000 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| 560643 | Mach & Equip - Furn/Office | \$3,343 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$45,000 | \$45,000 | \$225,000 |
| 560680 | Intangibles | \$27,110 | \$57,149 | \$40,000 | \$40,000 | \$170,000 |
| | Assets Transferred to Balance Sheet | (\$30,453) | (\$84,843) | | | |
| | Total Capital | \$0 | \$0 | \$85,000 | \$145,512 | \$523,000 |
| | TOTAL APPLICATIONS | \$829,862 | \$1,095,516 | \$1,294,246 | \$1,354,758 | \$2,079,026 |

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

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

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 – Tuscowilla 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