



# 2022

## FISCAL YEAR



**WATER**  
**WORKS**

The logo features a large blue water drop on the left, partially overlapping a dark blue gear. The text 'WATER' is in dark blue and 'WORKS' is in a lighter blue.

**PROPOSED BUDGET**

The background of the page is a photograph of several large, cylindrical water treatment tanks. The tanks are light-colored with blue accents. There are ladders and pipes on top of the tanks. The sky is blue with some clouds. The text 'PROPOSED BUDGET' is overlaid at the bottom in a large, bold, sans-serif font. 'PROPOSED' is in white and 'BUDGET' is in dark blue.

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

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# **BUDGET MESSAGE**

## EXECUTIVE SUMMARY

Respectfully submitted is the Proposed Fiscal Year 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 14<sup>th</sup> 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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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>

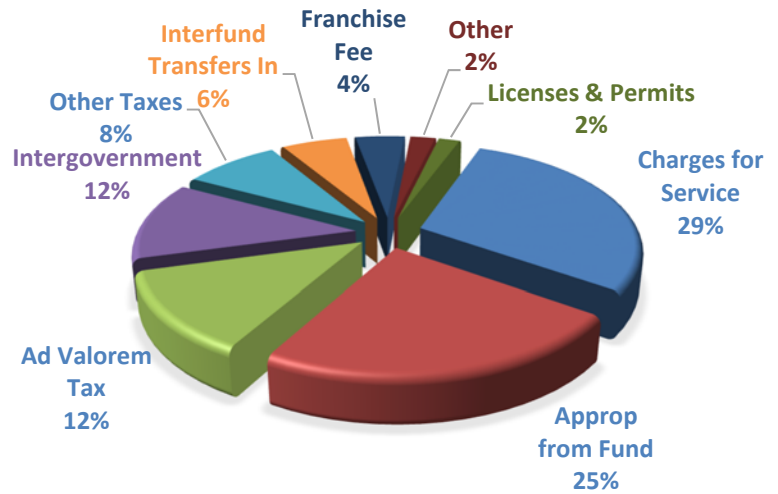
## **OVERALL CHANGE IN FINANCIAL POSITION**

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.

	<b>FY 20/21 Revised Ending Fund Bal/Equity</b>	<b>FY 21/22 Proposed Ending Fund Bal/Equity</b>	<b>Change</b>
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>

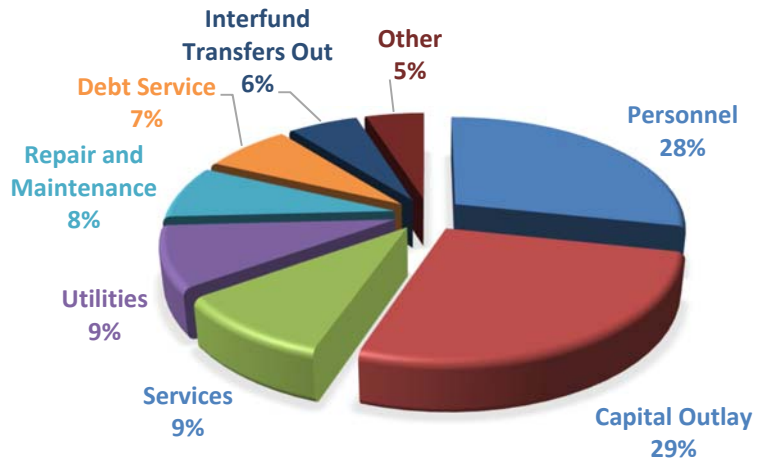
**ORGANIZATION-WIDE SOURCES OF FUNDS**

<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%



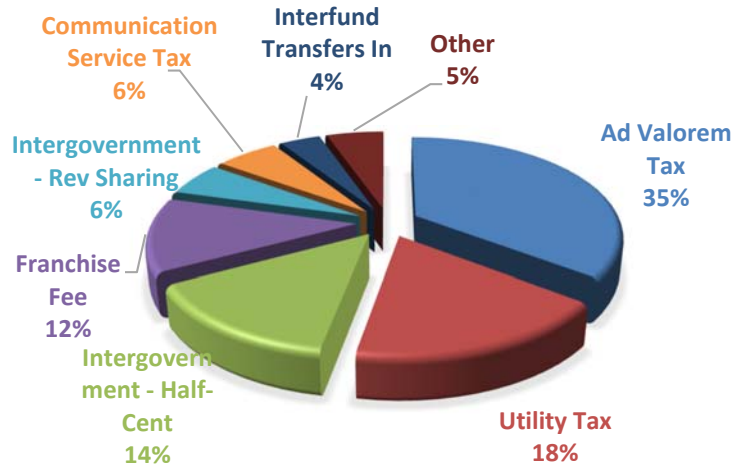
**ORGANIZATION-WIDE APPLICATIONS OF FUNDS**

<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:

<b><u>FY 20/21</u></b> <b><u>(FINAL valuation)</u></b>	<b><u>FY 21/22</u></b> <b><u>(DR-420*)</u></b>	<b><u>Change</u></b>
\$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:

<b><u>FY 20/21</u></b> <b><u>(FINAL valuation)</u></b>	<b><u>FY 21/22</u></b> <b><u>(DR-420*)</u></b>	<b><u>Change</u></b>
\$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:

<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>	<b><u>Change</u></b>
\$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:

<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>	<b><u>Change</u></b>
\$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:

<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>	<b><u>Change</u></b>
\$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

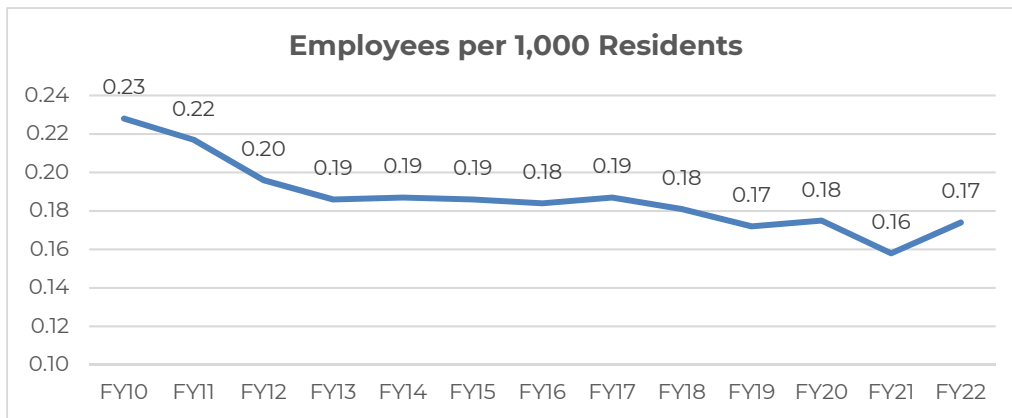
### PERSONNEL COSTS

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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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:

	<b>FY09</b>	<b>FY10</b>		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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:

	<b>FY 20/21 Original Budget</b>	<b>FY 21/22 Proposed Budget</b>	<b>Change</b>
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	\$5,425,631
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	\$14,552,928
<b>Total Sources</b> (exclusive of approp)	<b>\$50,922,690</b>	<b>46,753,765</b>	<b>\$39,208,872</b>	<b>\$40,716,976</b>
Total Appropriations FROM Funds	\$1,320,231	1,483,594	\$11,516,349	\$13,804,503
<b>Total Sources</b>	<b>\$52,242,921</b>	<b>48,237,359</b>	<b>\$50,725,221</b>	<b>\$54,521,479</b>

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	\$9,527,605
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	\$3,462,670
Enterprise	\$9,606,270	9,810,123	\$18,705,962	\$20,705,315
<b>Total Applications</b> (exclusive of approp)	<b>\$37,161,153</b>	<b>37,424,311</b>	<b>\$50,681,221</b>	<b>\$54,515,704</b>
Total Appropriations TO Funds	\$15,081,768	10,813,049	\$44,000	\$5,775
<b>Total Applications</b>	<b>\$52,242,921</b>	<b>48,237,359</b>	<b>\$50,725,221</b>	<b>\$54,521,479</b>

<b>* Includes interfund transfers of:</b>	<b>\$5,813,985</b>	<b>4,701,724</b>	<b>\$3,833,958</b>	<b>\$3,059,338</b>
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## 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
<b>SOURCES</b>					
Revenues					
General	\$17,687,867	\$17,792,790	\$16,279,236	\$16,603,285	\$18,027,140
Other Government	\$9,912,526	\$7,561,386	\$6,162,208	\$6,268,278	\$6,147,570
Enterprise	\$17,508,312	\$16,697,865	\$12,933,470	\$12,933,470	\$13,482,928
TOTAL REVENUES	\$45,108,705	\$42,052,041	\$35,374,914	\$35,805,033	\$37,657,638
Transfers					
General	\$1,882,609	\$546,523	\$603,958	\$603,958	\$709,337
Other Government	\$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
<b>Total Sources *</b>	<b>\$50,922,690</b>	<b>\$46,753,765</b>	<b>\$39,208,872</b>	<b>\$39,638,991</b>	<b>\$40,716,976</b>
<b>APPLICATIONS</b>					
Personnel Services					
General	\$10,222,144	\$10,767,777	\$11,769,526	\$11,800,326	\$12,510,142
Other Government	\$0	\$0	\$0	\$0	\$0
Enterprise	\$3,060,792	\$2,342,689	\$2,518,650	\$2,500,397	\$2,541,445
TOTAL PAYROLL	\$13,282,936	\$13,110,466	\$14,288,176	\$14,300,723	\$15,051,587
Operating					
General	\$4,506,751	\$3,429,977	\$3,871,668	\$3,887,599	\$4,462,334
Other Government	\$3,952,147	\$4,512,099	\$4,856,485	\$4,853,555	\$4,868,146
Enterprise	\$4,522,099	\$6,685,673	\$7,276,467	\$7,264,287	\$7,494,008
TOTAL OPERATING	\$12,980,997	\$14,627,749	\$16,004,620	\$16,005,441	\$16,824,488
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Government	\$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 Government	\$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	\$289,318	\$484,000
Other Government	\$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	\$11,011,940	\$15,715,500
<b>Total Applications *</b>	<b>\$40,678,635</b>	<b>\$45,212,954</b>	<b>\$50,681,221</b>	<b>\$49,000,852</b>	<b>\$54,515,704</b>

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%
<b>Approp from Fund</b>	<b>\$1,483,594</b>	<b>3.1%</b>	<b>\$11,516,349</b>	<b>22.7%</b>	<b>\$13,804,503</b>	<b>25.3%</b>
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%	\$351,510	0.6%
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%
<b>Total Sources</b>	<b>\$48,237,359</b>	<b>100.0%</b>	<b>\$50,725,221</b>	<b>100.0%</b>	<b>\$54,521,479</b>	<b>100.0%</b>

<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%	\$15,051,587	27.6%
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%	\$5,188,389	9.5%
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%	\$1,539,440	2.8%
Supplies	\$710,547	1.5%	\$603,512	1.2%	\$699,806	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%
<b>Approp to Fund</b>	<b>\$10,813,049</b>	<b>22.4%</b>	<b>\$44,000</b>	<b>0.1%</b>	<b>\$5,775</b>	<b>0.0%</b>
<b>Total Applications</b>	<b>\$48,237,359</b>	<b>100.0%</b>	<b>\$50,725,221</b>	<b>100.0%</b>	<b>\$54,521,479</b>	<b>100.0%</b>



## 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%	\$17,567,765	32.2%
Water & Sewer	\$12,134,094	25.2%	\$12,856,870	25.3%	\$12,363,928	22.7%
<b>Approp from Fund</b>	<b>\$1,483,594</b>	<b>3.1%</b>	<b>\$11,516,349</b>	<b>22.7%</b>	<b>\$13,804,503</b>	<b>25.3%</b>
Public Works	\$6,819,653	14.1%	\$5,476,617	10.8%	\$5,487,137	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%
<b>Total Sources</b>	<b>\$48,237,359</b>	<b>100.0%</b>	<b>\$50,725,221</b>	<b>100.0%</b>	<b>\$54,521,479</b>	<b>100.0%</b>

<i>Application</i>	<i>Actuals FY 20</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%	\$12,201,395	22.4%
Police	\$6,295,671	13.1%	\$6,869,264	13.5%	\$7,470,330	13.7%
General Government	\$4,278,121	8.9%	\$2,864,362	5.6%	\$2,340,946	4.3%
Community Development	\$2,941,206	6.1%	\$2,714,504	5.4%	\$4,412,551	8.1%
Parks & Recreation	\$3,493,409	7.2%	\$2,408,764	4.7%	\$2,580,605	4.7%
Information & General Services	\$722,145	1.5%	\$2,161,399	4.3%	\$2,670,374	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%
<b>Approp to Fund</b>	<b>\$10,813,049</b>	<b>22.4%</b>	<b>\$44,000</b>	<b>0.1%</b>	<b>\$5,775</b>	<b>0.0%</b>
<b>Total Applications</b>	<b>\$48,237,359</b>	<b>100.0%</b>	<b>\$50,725,221</b>	<b>100.0%</b>	<b>\$54,521,479</b>	<b>100.0%</b>

## 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
<b>GENERAL FUND</b>			
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
<b>FUND BALANCE - September 30</b>	<b>\$8,824,620</b>	<b>\$8,935,387</b>	<b>\$8,935,387</b>
<b>OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)</b>			
Sources	\$7,392,208	\$7,498,278	\$7,427,571
Applications	\$15,092,065	\$13,027,135	\$15,073,912
Appropriation To (From) Fund Balance	(\$7,699,857)	(\$5,528,857)	(\$7,646,341)
FUND BALANCE - October 1	\$26,752,030	\$29,518,164	\$23,989,307
Appropriation TO (FROM) Fund Balance	(\$7,699,857)	(\$5,528,857)	(\$7,646,341)
<b>FUND BALANCE - September 30</b>	<b>\$19,052,173</b>	<b>\$23,989,307</b>	<b>\$16,342,966</b>
<b>SOLID WASTE FUND</b>			
Sources	\$2,646,317	\$2,646,317	\$2,683,736
Applications	\$2,930,108	\$2,930,108	\$3,081,764
Appropriation To (From) Fund Balance	(\$283,791)	(\$283,791)	(\$398,028)
FUND BALANCE - October 1	\$1,923,742	\$1,898,632	\$1,614,841
Appropriation TO (FROM) Fund Balance	(\$283,791)	(\$283,791)	(\$398,028)
<b>FUND BALANCE - September 30</b>	<b>\$1,639,951</b>	<b>\$1,614,841</b>	<b>\$1,216,813</b>
<b>INFRASTRUCTURE SURTAX FUND</b>			
Sources	\$2,025,000	\$2,025,000	\$2,200,000
Applications	\$6,029,646	\$5,554,646	\$3,792,000
Appropriation To (From) Fund Balance	(\$4,004,646)	(\$3,529,646)	(\$1,592,000)
FUND BALANCE - October 1	\$9,537,802	\$10,117,090	\$6,587,444
Appropriation TO (FROM) Fund Balance	(\$4,004,646)	(\$3,529,646)	(\$1,592,000)
<b>FUND BALANCE - September 30</b>	<b>\$5,533,156</b>	<b>\$6,587,444</b>	<b>\$4,995,444</b>
<b>TLBD DEBT SERVICE FUND (Phase I)</b>			
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)
<b>FUND BALANCE - September 30</b>	<b>\$37,214</b>	<b>\$63,581</b>	<b>\$41,342</b>
<b>OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate</b>			
Sources	\$2,581,786	\$2,687,856	\$2,405,150
Applications	\$5,971,719	\$4,406,789	\$8,039,224
Appropriation To (From) Fund Balance	(\$3,389,933)	(\$1,718,933)	(\$5,634,074)
FUND BALANCE - October 1	\$15,231,785	\$17,442,374	\$15,723,441
Appropriation TO (FROM) Fund Balance	(\$3,389,933)	(\$1,718,933)	(\$5,634,074)
<b>FUND BALANCE - September 30</b>	<b>\$11,841,852</b>	<b>\$15,723,441</b>	<b>\$10,089,367</b>

**PROJECTED CHANGES IN FUND EQUITY**

Enterprise Funds

	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>ALL ENTERPRISE FUNDS</b>			
Sources	\$14,933,470	\$14,933,470	\$14,552,928
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)	(\$6,152,387)
	<b>Net Assets less Net Capital (less Renewal/Replacement, Restricted)</b>		
FUND EQUITY <sup>1</sup> - October 1	\$18,490,120	\$25,224,316	\$21,391,312
Appropriation TO (FROM) Fund Equity	(\$3,772,492)	(\$3,833,004)	(\$6,152,387)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$14,717,628</b>	<b>\$21,391,312</b>	<b>\$15,238,925</b>

**WATER & SEWER** (Utility & Service Availability)

Sources	\$13,016,870	\$13,016,870	\$12,413,928
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)	(\$4,803,511)
	<b>Net Assets less Net Capital (less Renewal/Replacement, Restricted)</b>		
FUND EQUITY <sup>1</sup> - October 1	\$12,930,729	\$16,278,152	\$13,258,095
Appropriation TO (FROM) Fund Equity	(\$3,020,057)	(\$3,020,057)	(\$4,803,511)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$9,910,672</b>	<b>\$13,258,095</b>	<b>\$8,454,584</b>

**DEVELOPMENT SERVICES**

Sources	\$811,500	\$811,500	\$943,000
Applications (includes capital, principal reduction, if applicable)	\$1,294,246	\$1,354,758	\$2,077,916
Appropriation TO (FROM) Fund Equity	(\$482,746)	(\$543,258)	(\$1,134,916)
	<b>Net Assets less Net Capital</b>		
FUND EQUITY <sup>1</sup> - October 1	\$4,662,837	\$6,206,819	\$5,663,561
Appropriation TO (FROM) Fund Equity	(\$482,746)	(\$543,258)	(\$1,134,916)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$4,180,091</b>	<b>\$5,663,561</b>	<b>\$4,528,645</b>

**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)
	<b>Net Assets less Net Capital</b>		
FUND EQUITY <sup>1</sup> - October 1	\$896,554	\$2,739,345	\$2,469,656
Appropriation TO (FROM) Fund Equity	(\$269,689)	(\$269,689)	(\$212,850)
<b>FUND EQUITY<sup>1</sup> - September 30</b>	<b>\$626,865</b>	<b>\$2,469,656</b>	<b>\$2,256,806</b>

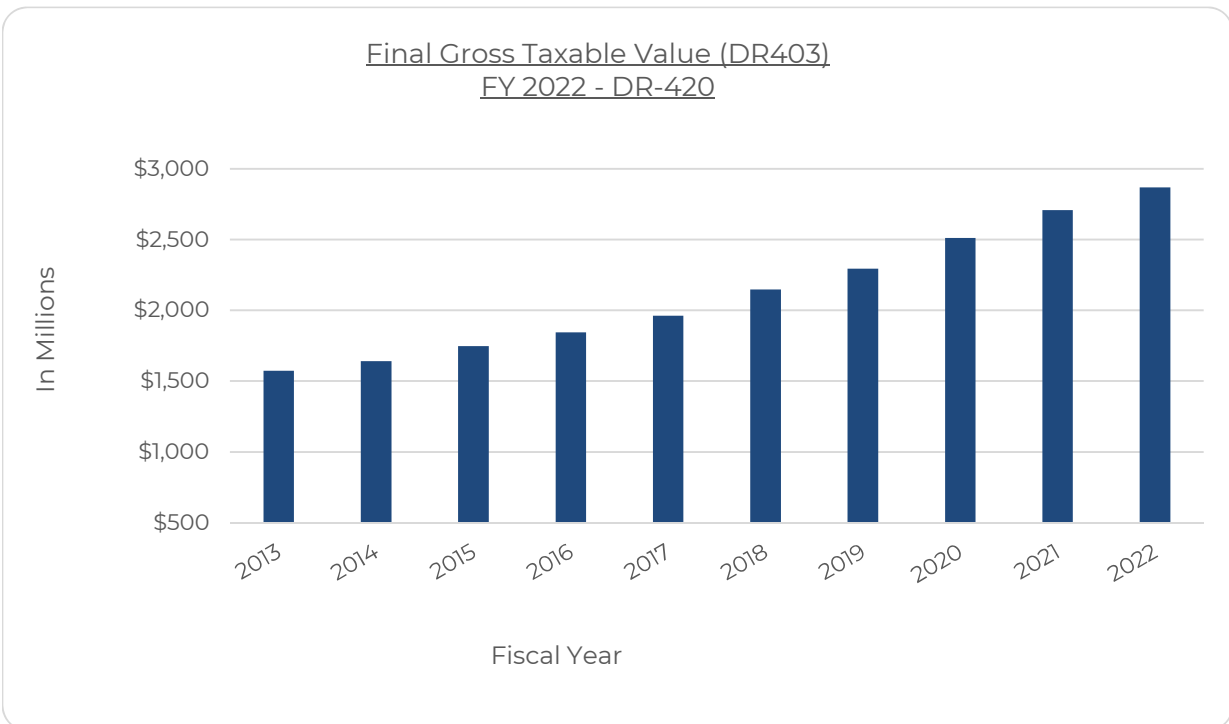
<sup>1</sup> For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to CAFR fund equity balances.

## 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%
<b>DR420</b>			
<b>2022</b>	<b>2021</b>	<b>\$2,867,838,505</b>	<b>6.4%</b>



## REVENUES

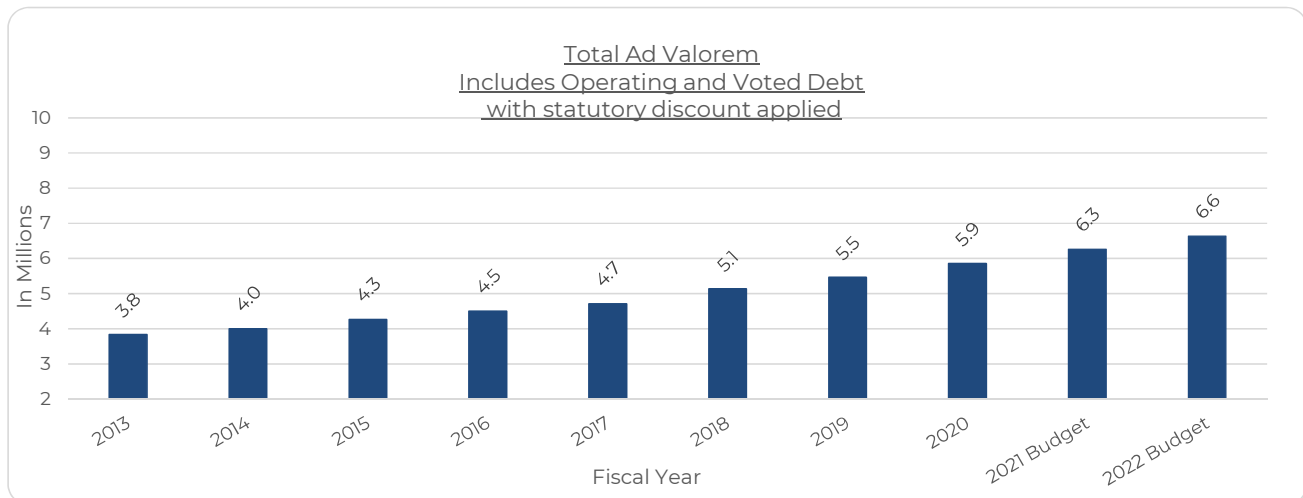
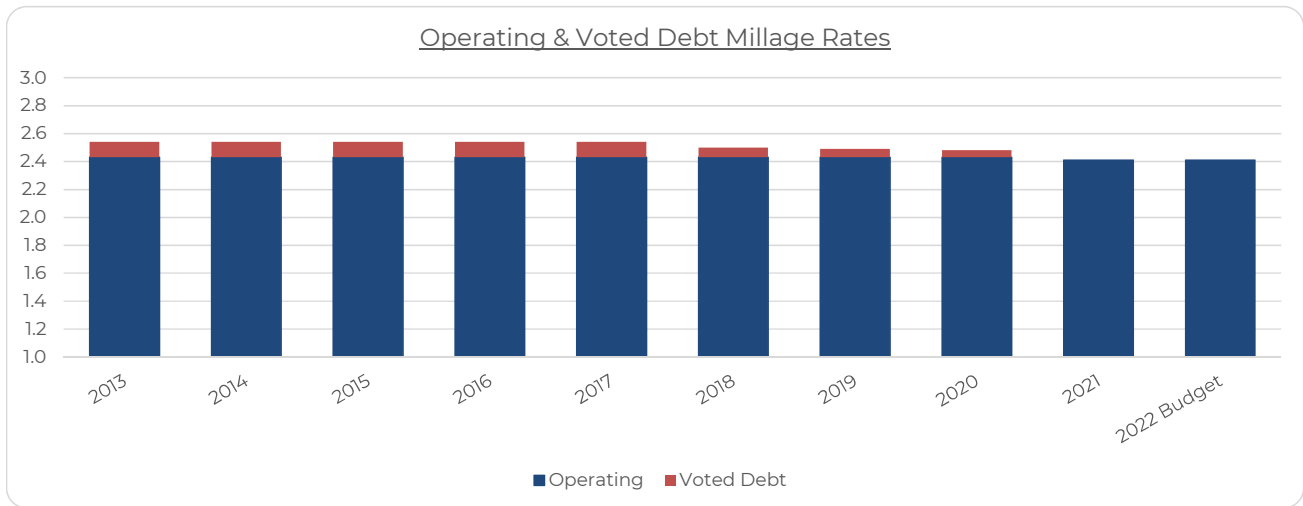
### Ad Valorem Taxes (cont'd)

*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.

<b>Millage Rate</b>				
Fiscal Year	Tax Year	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

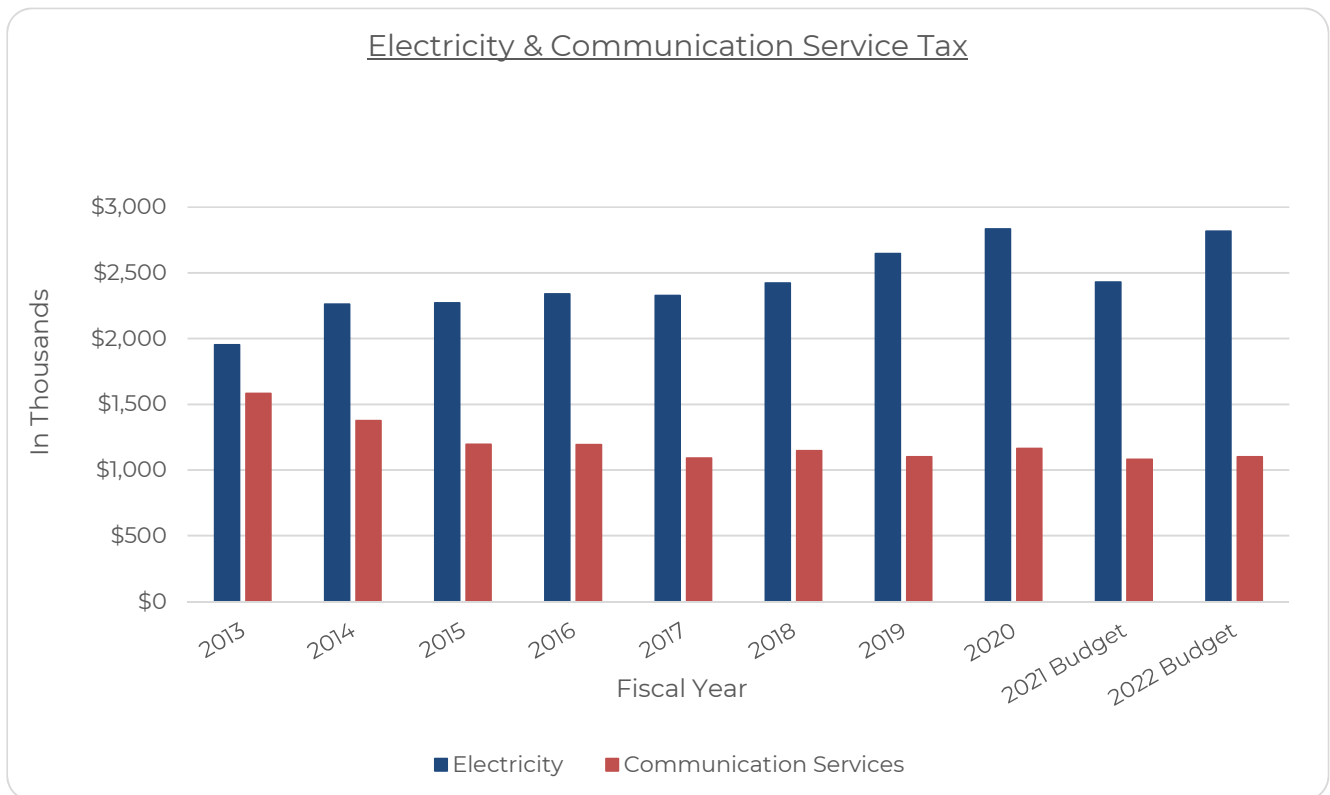


# REVENUES

## 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.

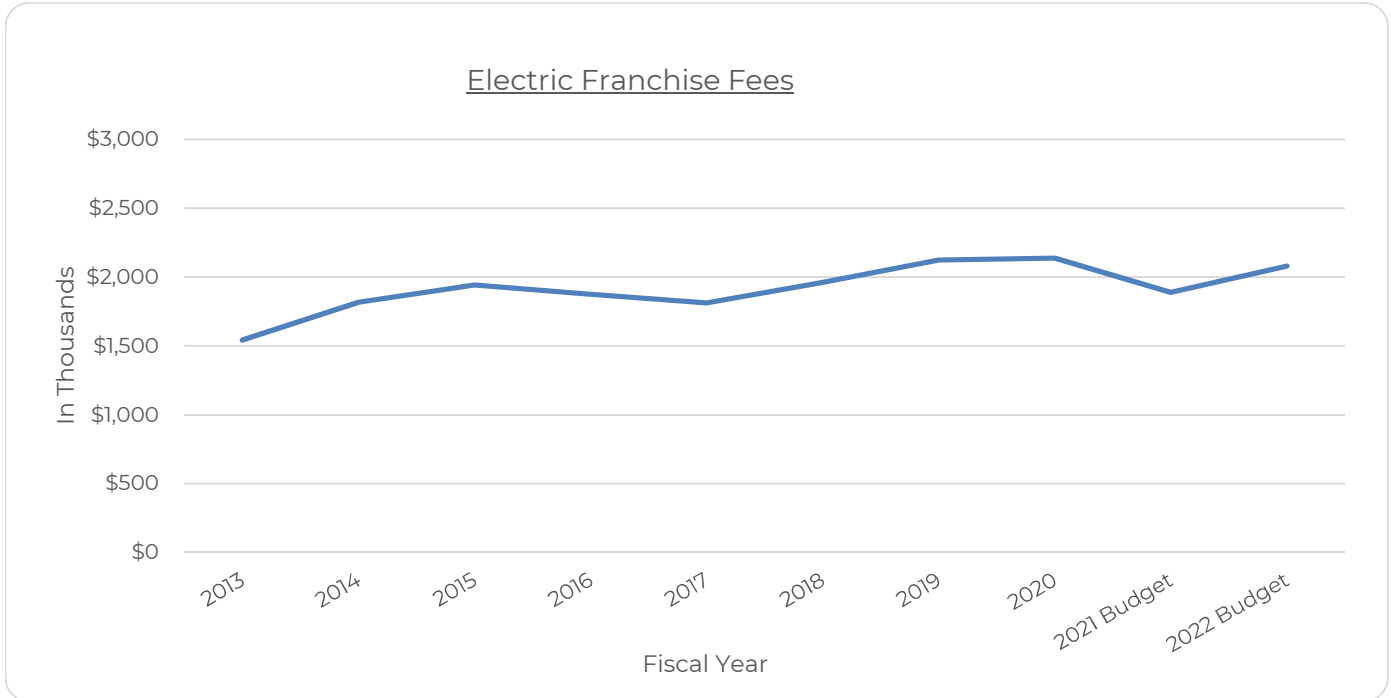


## REVENUES

### 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

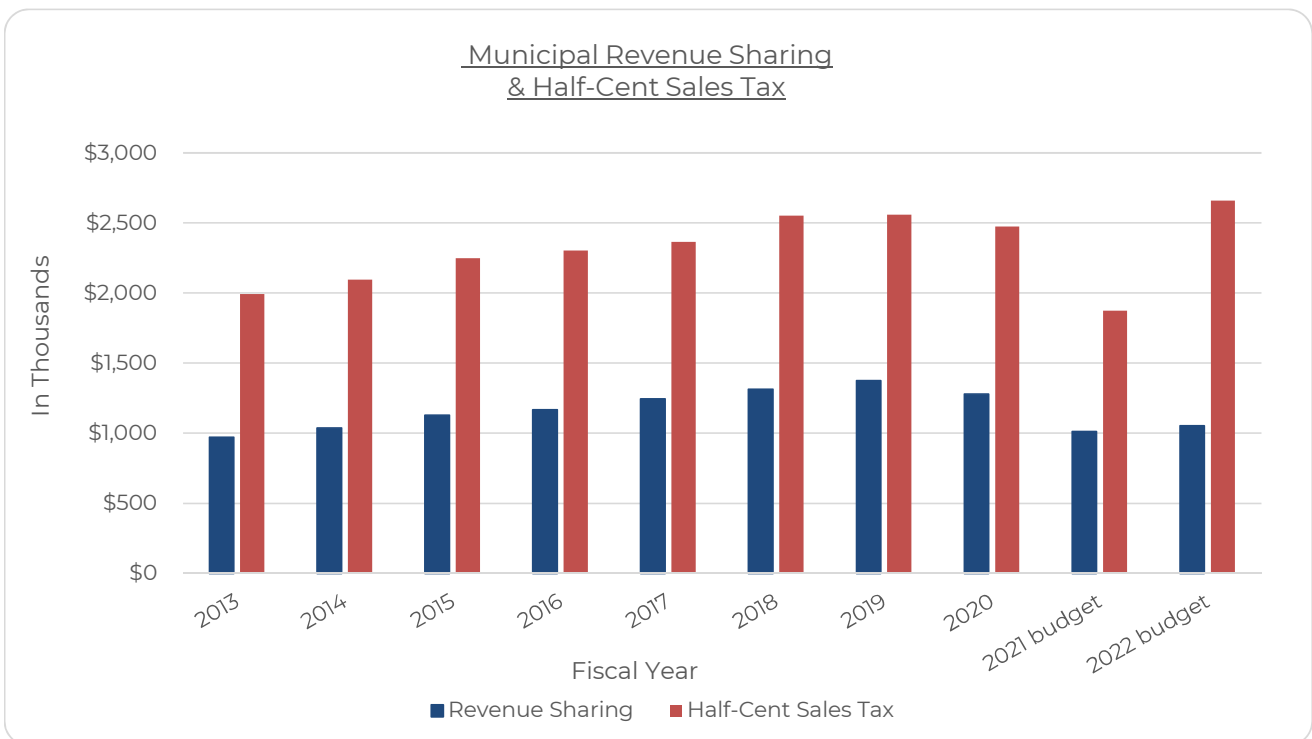
*[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]*

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 <sup>1</sup>		
	2020	2021	2022*	2020	2021	2022*	2020	2021	2022*	2020	2021	2022*
Base facility charge	\$6.14	\$6.18	\$6.38	\$4.65	\$4.68	\$4.83	N/A	N/A	N/A	\$12.06	\$12.14	\$12.53
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.43	\$1.44	\$1.49	\$0.85	\$0.85	\$0.87	\$2.07	\$2.09	\$2.16	\$4.71	\$4.74	\$4.90
5,000 - 10,000	\$1.43	\$1.44	\$1.49	\$1.05	\$1.06	\$1.10	\$2.75	\$2.77	\$2.86	\$4.71	\$4.74	\$4.90
10,001 to 15,000	\$2.07	\$2.09	\$2.16	\$1.46	\$1.47	\$1.52	\$3.38	\$3.40	\$3.50	N/A	N/A	N/A
15,001 - 20,000	\$2.75	\$2.77	\$2.86	\$1.64	\$1.65	\$1.71	\$4.46	\$4.48	\$4.62	N/A	N/A	N/A
20,001 - 25,000	\$3.38	\$3.40	\$3.50	\$2.41	\$2.42	\$2.49	\$6.16	\$6.20	\$6.40	N/A	N/A	N/A
25,001 - 30,000	\$4.46	\$4.48	\$4.62	\$2.41	\$2.42	\$2.49	\$6.16	\$6.20	\$6.40	N/A	N/A	N/A
30,001 and over	\$6.16	\$6.20	\$6.40	\$2.41	\$2.42	\$2.49	\$6.16	\$6.20	\$6.40	N/A	N/A	N/A

<sup>1</sup> Sewer is only charged on the first 10,000 gallons

\* 2022 rates reflect a 3.2% 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
<b>TOTAL</b>	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	9	0.00	9.00	6	0.00	6.00	7	0.00	7.00
Development Services	3	2.19	5.19	4	4.73	8.73	5	0.00	5.00
<b>TOTAL</b>	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
<b>TOTAL</b>	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
<b>GENERAL FUND</b>							
<b>Executive</b>							
1200	City Manager	2		2		2	
1210	City Clerk	3		3		2	
<b>Departmental Total</b>		<b>5</b>	<b>0.00</b>	<b>5</b>	<b>0.00</b>	<b>4</b>	<b>0.00</b>
<b>Finance</b>							
1300	General	9	0.00	9		9	
1310	Human Resources	1					
1360	Utility Billing	4	5.80	4	5.80	6	4.35
<b>Departmental Total</b>		<b>14</b>	<b>5.80</b>	<b>13</b>	<b>5.80</b>	<b>15</b>	<b>4.35</b>
<b>Information &amp; General Services</b>							
1600	General	5		5		5	
1315	Human Resources			2		2	
1935	Facilities Maintenance			2		4	
7415	Marketing & Events			2		2	
<b>Departmental Total</b>		<b>5</b>	<b>0.00</b>	<b>11</b>	<b>0.00</b>	<b>13</b>	<b>0.00</b>
<b>Public Works</b>							
4100	Administration	1		1		2	
4110	Roads and ROW Maint	9		9		8	
1930	Facilities Maintenance	2					
1940	Fleet Maintenance	3		2		3	
<b>Departmental Total</b>		<b>15</b>	<b>0.00</b>	<b>12</b>	<b>0.00</b>	<b>13</b>	<b>0.00</b>
<b>Community Development</b>							
1500	Administration	1		1		1	
1510	Planning	2		2		2	
1520	Urban Beautification	4		3		7	
<b>Departmental Total</b>		<b>7</b>	<b>0.00</b>	<b>6</b>	<b>0.00</b>	<b>10</b>	<b>0.00</b>
<b>Police</b>							
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
<b>Departmental Total</b>		<b>70</b>	<b>0.50</b>	<b>70</b>	<b>1.68</b>	<b>72</b>	<b>1.68</b>
<b>Parks &amp; Recreation</b>							
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
<b>Departmental Total</b>		<b>11</b>	<b>9.79</b>	<b>11</b>	<b>10.52</b>	<b>13</b>	<b>10.03</b>
<b>General Fund Total</b>		<b>127</b>	<b>16.09</b>	<b>128</b>	<b>18.00</b>	<b>140</b>	<b>16.06</b>
<b>WATER &amp; SEWER</b>							
3600	Operating	38	0.00	20	0.00	22	0.00
<b>STORMWATER</b>							
3800	Operating	6		5		5	
3810	Engineering	3		1		2	
<b>Stormwater Total</b>		<b>9</b>	<b>0.00</b>	<b>6</b>	<b>0.00</b>	<b>7</b>	<b>0.00</b>
<b>DEVELOPMENT SERVICES</b>							
2400	Plans and Inspections	3	2.19	4	4.73	5	0.00
<b>ORGANIZATION-WIDE TOTALS</b>		<b>177</b>	<b>18.28</b>	<b>158</b>	<b>22.73</b>	<b>174</b>	<b>16.06</b>
		<b>195.28</b>		<b>180.73</b>		<b>190.06</b>	

## 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 <sup>1</sup> Series 1999 US Bank		Fund #261 TLBD Special Assessment Revenue Note <sup>2</sup> Series 2011 BB&T \$1,765,000		Fund #162 Tuscawilla III Assessment District <sup>3</sup> INTERNAL Loan \$63,720	
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest
9/30						
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
	\$2,687,293	\$8,787,708	\$1,032,730	\$158,651	\$42,416	\$8,110

<sup>1</sup> 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.

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

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

**DEBT SERVICE REQUIREMENTS**

Water and Sewer Fund

Year Ending 9/30	Fund #410 Water & Sewer Capital Appreciation / Serial Series 2000 US Bank		Fund #410 Water & Sewer Refunding Revenue <sup>1</sup> Series 2020 Truist Bank		Fund #410 Water & Sewer Refunding Revenue Series 2016 Fifth Third		Fund #410 State Revolving Loan <sup>3</sup> Series 2017 \$5,982,108		TOTAL WATER & SEWER <sup>4</sup>		
	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

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### GENERAL FUND

<u>Finance - Utility Billing</u>	
Neptune software upgrade for meter services	<b>\$18,000</b>
<u>Information Services - General</u>	
Security camera/video upgrades	\$100,000
Microsoft Office 365	100,000
	<hr/> <b>\$200,000</b>
<u>Public Works - Administration</u>	
Machinery & Equipment - Electric sand bag filling machine	\$35,000
Machinery & Equipment - Dump trailer	18,000
	<hr/> <b>\$53,000</b>
<u>Police Department</u>	
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
	<hr/> <b>\$171,000</b>
<u>Parks &amp; Recreation</u>	
Kubota 2380	\$22,000
Gator (2)	20,000
	<hr/> <b>\$42,000</b>
<b>Total General Fund - Capital Outlay</b>	<hr/> <b>\$484,000</b> <hr/>

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

## TOTAL CAPITAL OUTLAY

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### OTHER GOVERNMENTAL FUNDS

<u>Transportation Improvement Fund #120</u>	
CIP - Winding Hollow turn lane	<b>\$550,000</b>
<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/> <b>\$2,697,000</b>
<u>Transportation Impact Fee Fund #150</u>	
CIP - Integra/434 traffic signal	\$330,000
CIP - MBB traffic signal	500,000
	<hr/> <b>\$830,000</b>
<u>Parks Impact Fee Fund #153</u>	
CIP - Torcaso pavilion	<b>\$200,000</b>
<u>TLBD I Capital/DS #261</u>	
CIP - Pond rejuvenation	<b>\$25,000</b>
<u>1999 Construction Fund #301</u>	
CIP - CWP / Lake Jessup Overlook - Event Center	<b>\$885,900</b>
<u>Revolving Rehab #302</u>	
CIP - CWP / Lake Jessup Overlook - Event Center	<b>\$1,172,600</b>
<u>Perk Up Parks Capital Project Fund #303</u>	
CIP - CWP / Lake Jessup 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/> <b>\$1,350,000</b>
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
CIP - City Hall refurbishments	<b>\$15,000</b>
<b>Total Other Governmental Funds - Capital Outlay</b>	<hr/> <b>\$7,725,500</b> <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> )	<b>\$1,300,000</b>
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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*

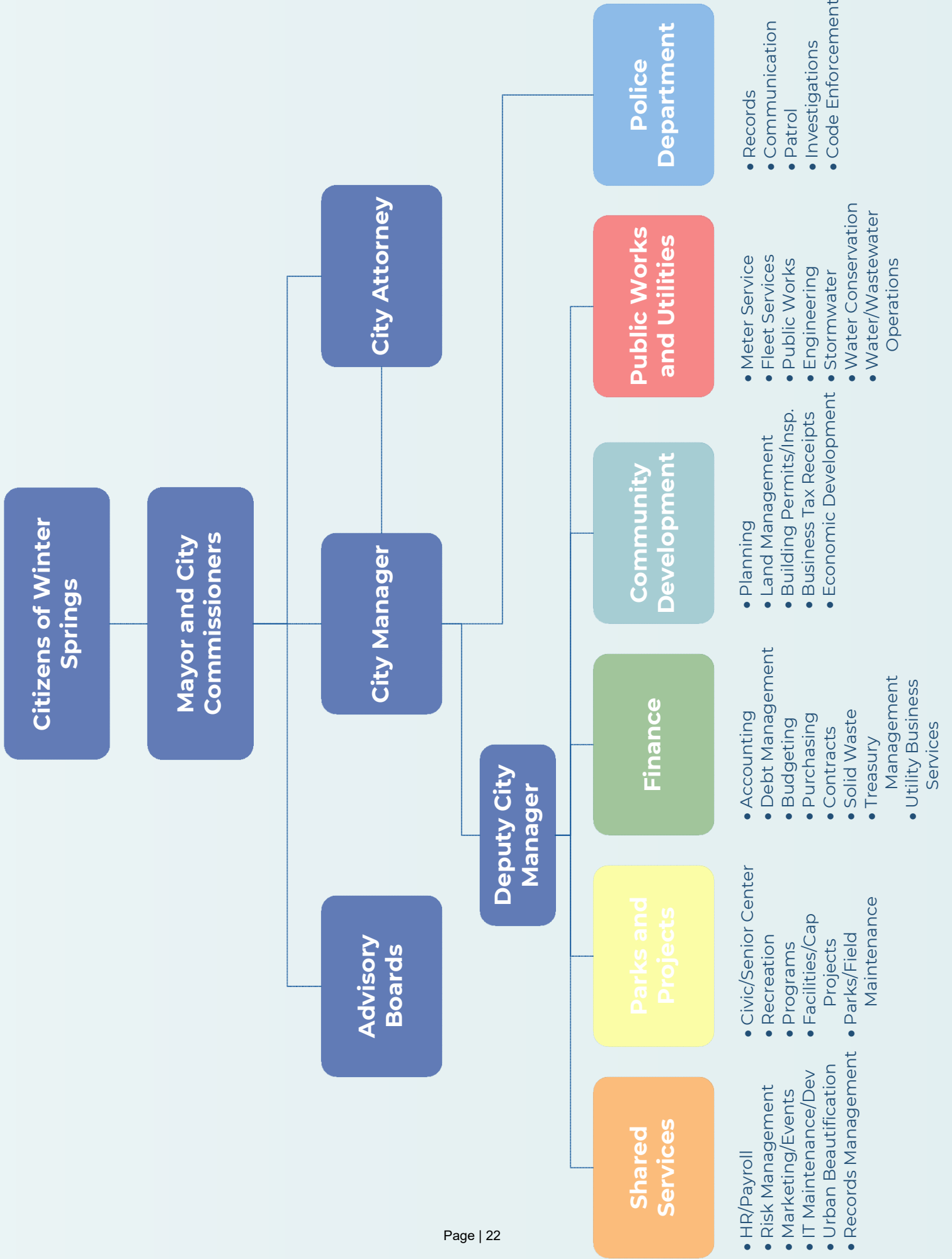
**CITY CLERK**

*Christian Gowan*

**DEPARTMENTS**

Community Development  
Finance  
Shared Services  
Police  
Public Works/Utility

*Christopher Schmidt*  
*Maria Sonksen*  
*Casey Howard*  
*Chris Deisler*  
*Dale Smith*



# 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 <b>Budget Calendar</b>
<b>by July 1</b>	<b>Transmission of Proposed 2022 Budget</b> - budget placed on Shared Drive and Website

### Tentative:

by July 1	Property Appraiser submits DR 420 Certification
<b>July 7</b>	<b>Budget Workshop</b>
<b>July 12</b>	<b>Commission establishes millage cap</b> (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)
<b>September 13</b>	<b>Public Hearing (Tentative)</b> Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

**Final/Adopted:**

<b>September 23</b>	<b>Advertisement publication date</b> (Thursday for Seminole Extra) for final millage and budget hearing (Final public hearing must be within 15 days of the tentative public hearing)
<b>September 27</b>	<b>Public Hearing (Final)</b> 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>\$534,000</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>(\$534,000)</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>\$8,935,387</u>

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

## 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%
<b>Approp from Fund</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Sources</b>	<b>\$18,339,313</b>	<b>100.0%</b>	<b>\$16,883,194</b>	<b>100.0%</b>	<b>\$18,736,477</b>	<b>100.0%</b>

<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%	\$12,510,142	66.8%
Other Operating	\$894,811	4.9%	\$1,309,559	7.8%	\$1,466,628	7.8%
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%	\$466,904	2.5%
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%
<b>Approp to Fund</b>	<b>\$237,280</b>	<b>1.3%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
Services	\$10,745	0.1%	(\$4,027)	0.0%	\$138,467	0.7%
<b>Total Applications</b>	<b>\$18,339,318</b>	<b>100.0%</b>	<b>\$16,883,194</b>	<b>100.0%</b>	<b>\$18,736,477</b>	<b>100.0%</b>

## 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%
<b>Approp from Fund</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
Executive & Legislative	\$1,150	0.0%	\$500	0.0%	\$48,500	0.3%
<b>Total Sources</b>	<b>\$18,339,313</b>	<b>100.0%</b>	<b>\$16,883,194</b>	<b>100.0%</b>	<b>\$18,736,477</b>	<b>100.0%</b>

<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%	\$7,454,405	39.8%
Information & General Services	\$722,145	3.9%	\$2,161,399	12.8%	\$2,670,374	14.3%
Parks & Recreation	\$2,873,338	15.7%	\$2,058,764	12.2%	\$2,380,605	12.7%
General Government	\$2,102,780	11.5%	\$1,404,361	8.3%	\$1,048,445	5.6%
Community Development	\$2,036,574	11.1%	\$1,449,842	8.6%	\$1,935,278	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%
<b>Approp to Fund</b>	<b>\$237,280</b>	<b>1.3%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Applications</b>	<b>\$18,339,318</b>	<b>100.0%</b>	<b>\$16,883,194</b>	<b>100.0%</b>	<b>\$18,736,477</b>	<b>100.0%</b>

# 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
<b>00 Non-Department</b>						
311000	Ad Valorem	\$5,376,555	\$5,869,644	\$6,287,782	\$6,287,782	\$6,635,032
	<b>Total Ad Valorem Tax</b>	\$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
	<b>Total Utility Tax</b>	\$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
	<b>Total Communication Service Tax</b>	\$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
	<b>Total Franchise Fee</b>	\$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
	<b>Total Intergovernment</b>	\$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
361100/361300	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
	<b>Total Other</b>	\$664,807	\$596,200	\$368,452	\$380,596	\$368,250
316000	Local Business	\$150	(\$515)	\$0	\$0	\$102,000
	<b>Other Taxes</b>	\$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
	<b>Total Interfund Transfers In</b>	\$1,198,800	\$0	\$0	\$0	\$0
	<b>Total Non-Departmental Sources</b>	\$17,966,641	\$17,117,864	\$15,620,992	\$15,922,430	\$17,517,765

**GENERAL FUND - SOURCES**  
Revenues & Transfers - Departmental

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>12 Executive &amp; Legislative</b>						
341300	Admin Svc Fees	\$816	\$1,150	\$500	\$500	\$48,500
	<b>Total Ad Valorem Tax</b>	\$816	\$1,150	\$500	\$500	\$48,500
<b>13 Finance</b>						
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
	<b>Total Utility Tax</b>	\$746,763	\$714,854	\$723,958	\$723,958	\$709,337
<b>15 Community Development</b>						
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 Tuscawilla III	\$2,627	\$0	\$0	\$0	\$0
381261	From TLBD I DS	\$1,656	\$0	\$0	\$0	\$0
	<b>Total Community Development</b>	\$193,228	\$85,579	\$74,000	\$74,000	\$44,880
<b>16 Information &amp; General Services</b>						
366000	Misc Private Donations	\$0	\$0	\$0	\$9,625	\$0
369900	Misc Revenue	\$0	\$0	\$0	\$786	\$0
	<b>Total Information Services</b>	\$0	\$0	\$0	\$10,411	\$0
<b>21 Police</b>						
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
	<b>Total Police</b>	\$181,219	\$113,728	\$118,600	\$127,800	\$114,440
<b>41 Public Works</b>						
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
	<b>Total Public Works</b>	\$98,332	\$99,302	\$98,300	\$98,300	\$66,001
<b>72 Parks &amp; Recreation</b>						
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
	<b>Total Parks &amp; Recreation</b>	\$383,477	\$206,836	\$246,844	\$249,844	\$235,554
<b>Total Dep'tal Sources</b>		\$1,603,835	\$1,221,449	\$1,262,202	\$1,284,813	\$1,218,712
<b>TOTAL GENERAL FUND SOURCES</b>		<b>\$19,570,476</b>	<b>\$18,339,313</b>	<b>\$16,883,194</b>	<b>\$17,207,243</b>	<b>\$18,736,477</b>

**GENERAL FUND - APPLICATIONS**

Expenditures & Transfers - Department Specific

<b>DIV #</b>	<b>DEPARTMENT / DIVISION</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>Executive</b>						
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
		<b>\$719,153</b>	<b>\$711,266</b>	<b>\$617,085</b>	<b>\$617,085</b>	<b>\$612,491</b>
<b>General Government</b>						
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	\$783,025
		<b>\$2,195,476</b>	<b>\$2,102,780</b>	<b>\$1,404,361</b>	<b>\$1,415,068</b>	<b>\$1,048,445</b>
<b>Finance</b>						
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
		<b>\$1,789,601</b>	<b>\$1,926,445</b>	<b>\$1,221,249</b>	<b>\$1,221,249</b>	<b>\$1,357,689</b>
<b>Information &amp; General Services</b>						
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	\$213,145
		<b>\$714,386</b>	<b>\$722,145</b>	<b>\$2,161,399</b>	<b>\$2,316,869</b>	<b>\$2,670,374</b>
<b>Public Works</b>						
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
		<b>\$1,202,498</b>	<b>\$1,167,961</b>	<b>\$873,004</b>	<b>\$1,017,239</b>	<b>\$1,113,182</b>
<b>Community Development</b>						
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	\$73,417
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
		<b>\$1,787,913</b>	<b>\$2,036,574</b>	<b>\$1,449,842</b>	<b>\$1,449,842</b>	<b>\$1,935,278</b>

**GENERAL FUND - APPLICATIONS**

Expenditures & Transfers - Department Specific

<b>NUMBER</b>	<b>DEPARTMENT / DIVISION</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Police</b>					
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	\$743,915
2150	Police - Code Enforcement	\$5,686	\$9,498	\$9,180	\$9,180	\$10,730
		<b>\$6,604,728</b>	<b>\$6,265,717</b>	<b>\$6,818,796</b>	<b>\$6,827,996</b>	<b>\$7,454,405</b>
	<b>Fire</b>					
2200	Fire - Operations	\$241,419	\$295,812	\$278,694	\$278,694	\$164,008
		<b>\$241,419</b>	<b>\$295,812</b>	<b>\$278,694</b>	<b>\$278,694</b>	<b>\$164,008</b>
	<b>P &amp; R - Operations</b>					
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	\$1,358,082	\$1,567,415
7240	P & R - Programs	\$247,323	\$173,957	\$115,301	\$115,301	\$109,726
7250	P & R - Seniors	\$408,227	\$305,505	\$322,178	\$345,695	\$322,518
7400	P & R - Community Events	\$68,192	\$35,928	\$0	\$0	\$0
		<b>\$4,131,617</b>	<b>\$2,873,338</b>	<b>\$2,058,764</b>	<b>\$2,063,201</b>	<b>\$2,380,605</b>
<b>TOTAL GENERAL FUND APPLICATIONS</b>		<b>\$19,386,791</b>	<b>\$18,102,038</b>	<b>\$16,883,194</b>	<b>\$17,207,243</b>	<b>\$18,736,477</b>
<b>FUND BALANCE - October 1</b>		\$8,514,427	\$8,698,112	\$8,824,620	\$8,935,387	\$8,935,387
<b>Appropriation TO (FROM) Fund Balance</b>		\$183,685	\$237,275	\$0	\$0	\$0
<b>FUND BALANCE - September 30</b>		\$8,698,112	\$8,935,387	\$8,824,620	\$8,935,387	\$8,935,387

**GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW**

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$719,153</b>	<b>\$711,266</b>	<b>\$617,085</b>	<b>\$617,085</b>	<b>\$612,491</b>

**City Manager - 1200**

City Manager	1	1	1		1
Administrative Assistant	1	1	1		1
	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>

**City Clerk - 1210**

City Clerk	1	1	1		1
City Clerk Assistant	2	2	2		1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>2</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>5</b>	<b>5</b>	<b>5</b>		<b>4</b>
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**Commission - Non-employee - 1100**

Commissioners	5	5	5		5
Mayor	1	1	1		1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>		<b>6</b>

<b>TOTAL NON-EMPLOYEE</b>	<b>6</b>	<b>6</b>	<b>6</b>		<b>6</b>
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**GENERAL FUND - EXECUTIVE & LEGISLATIVE SUMMARY**

All Divisions

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$651,206</b>	<b>\$674,421</b>	<b>\$555,658</b>	<b>\$555,658</b>	<b>\$537,974</b>
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
	<b>Total Operating</b>	<b>\$66,753</b>	<b>\$36,845</b>	<b>\$61,427</b>	<b>\$61,427</b>	<b>\$74,517</b>
560643	Mach & Equip - Furn/Office	\$1,194	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXECUTIVE/LEGISLATIVE</b>	<b>\$719,153</b>	<b>\$711,266</b>	<b>\$617,085</b>	<b>\$617,085</b>	<b>\$612,491</b>

## 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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$43,570	\$27,063	\$36,869	\$36,869	\$39,899
560643	Mach & Equip - Furn/Office	\$1,194	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$1,194	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$124,942	\$108,236	\$117,112	\$117,112	\$120,139

## Executive & Legislative 12

City Manager 1200

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$329,411</b>	<b>\$377,599</b>	<b>\$313,318</b>	<b>\$313,318</b>	<b>\$315,380</b>
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
	<b>Total Operating</b>	<b>\$5,036</b>	<b>\$3,132</b>	<b>\$5,433</b>	<b>\$5,433</b>	<b>\$5,818</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$334,447</b>	<b>\$380,731</b>	<b>\$318,751</b>	<b>\$318,751</b>	<b>\$321,198</b>

## Executive & Legislative 12

City Clerk 1210

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$241,617</b>	<b>\$215,649</b>	<b>\$162,097</b>	<b>\$162,097</b>	<b>\$142,354</b>
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
	<b>Total Operating</b>	<b>\$18,147</b>	<b>\$6,650</b>	<b>\$19,125</b>	<b>\$19,125</b>	<b>\$28,800</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$259,764</b>	<b>\$222,299</b>	<b>\$181,222</b>	<b>\$181,222</b>	<b>\$171,154</b>

## GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
Personal Services	\$379,355	\$691,276	\$718,956	\$752,756	\$246,731
Operating Expenses	\$333,257	(\$818,496)	(\$544,595)	(\$578,395)	(\$478,287)
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
<b>TOTAL EXPENDITURES</b>	<b>\$2,195,476</b>	<b>\$2,102,780</b>	<b>\$1,404,361</b>	<b>\$1,415,068</b>	<b>\$1,048,445</b>

**GENERAL FUND - GENERAL GOVERNMENT SUMMARY**

All Divisions

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
520220	Pension DB	\$379,355	\$691,276	\$718,956	\$752,756	\$246,731
	<b>Total Payroll</b>	\$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	\$363,108
	<b>Total Operating</b>	\$333,257	(\$818,496)	(\$544,595)	(\$578,395)	(\$478,287)
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
	<b>Total Capital</b>	\$2,864	\$0	\$0	\$10,707	\$0
	<b>TOTAL GENERAL GOVERNMENT</b>	\$2,195,476	\$2,102,780	\$1,404,361	\$1,415,068	\$1,048,445

## General Government 19

Legal Services 1400

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$224,807	\$261,709	\$265,420	\$265,420	\$265,420
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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
	<b>Total Payroll</b>	\$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 / Admir	\$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	\$363,108
	<b>Total Operating</b>	\$108,450	(\$1,080,205)	(\$810,015)	(\$843,815)	(\$743,707)
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
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$2,864	\$0	\$0	\$10,707	\$0
	<b>TOTAL</b>	\$1,970,669	\$1,841,071	\$1,138,941	\$1,149,648	\$783,025



## GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$1,789,601</b>	<b>\$1,926,445</b>	<b>\$1,221,249</b>	<b>\$1,221,249</b>	<b>\$1,357,689</b>

### 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
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>		<b>9</b>

### Human Resources - 1310

Claims & Risk Specialist	1	1			
HR Generalist	1				
<b>Total</b>	<b>2</b>	<b>1</b>	<b>0</b>		<b>0</b>

### 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		
<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>		<b>6</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>14</b>	<b>14</b>	<b>13</b>		<b>15</b>
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### General - Part-Time - 1300

Data Entry Clerk	0.25				
<b>Total</b>	<b>0.25</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

### Utility Billing - Part-Time - 1360

Customer Service Rep	5.80	5.80	5.80		4.35
<b>Total</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>		<b>4.35</b>

<b>TOTAL PART-TIME PERSONNEL</b>	<b>6.05</b>	<b>5.80</b>	<b>5.80</b>		<b>4.35</b>
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## GENERAL FUND - FINANCE SUMMARY

All Divisions

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$687,530	\$858,115	\$200,677	\$200,677	\$210,913
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$10,704	\$1,319	\$0	\$0	\$18,000
	<b>TOTAL FINANCE</b>	\$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.*

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$480,769</b>	<b>\$466,971</b>	<b>\$565,458</b>	<b>\$565,458</b>	<b>\$593,220</b>
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
	<b>Total Operating</b>	<b>\$48,616</b>	<b>\$50,999</b>	<b>\$51,833</b>	<b>\$51,833</b>	<b>\$55,132</b>
560643	Mach & Equip - Furn/Office	\$5,963	\$1,319	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$5,963</b>	<b>\$1,319</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$535,348</b>	<b>\$519,289</b>	<b>\$617,291</b>	<b>\$617,291</b>	<b>\$648,352</b>

## Finance 13

### Human Resources 1310

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$20,377	\$37,798	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$180,640	\$214,347	\$0	\$0	\$0

**Finance 13**

Utility Billing 1360

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$441,332</b>	<b>\$419,776</b>	<b>\$455,114</b>	<b>\$455,114</b>	<b>\$535,556</b>
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
	<b>Total Operating</b>	<b>\$124,556</b>	<b>\$126,748</b>	<b>\$148,844</b>	<b>\$148,844</b>	<b>\$155,781</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$4,741	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$18,000
	<b>Total Capital</b>	<b>\$4,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,000</b>
	<b>TOTAL</b>	<b>\$570,629</b>	<b>\$546,524</b>	<b>\$603,958</b>	<b>\$603,958</b>	<b>\$709,337</b>

**Finance 13**

Risk Management 1920

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
520250	Unemployment	\$9,003	\$3,715	\$0	\$0	\$0
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$493,981	\$642,570	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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.

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
Personal Services	\$209,468	\$225,652	\$764,383	\$761,383	\$969,849
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
<b>TOTAL EXPENDITURES</b>	<b>\$714,386</b>	<b>\$722,145</b>	<b>\$2,161,399</b>	<b>\$2,316,869</b>	<b>\$2,670,374</b>

## 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		
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>		<b>5</b>

## Human Resources - 1315

Claims & Risk Specialist			1		1
Payroll/Benefits Coordinator			1		1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>		<b>2</b>

## Facilities Maintenance - 1935

Facilities Foreman			1		1
Building Service Coordinator			1		1
Maintenance Worker					2
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>		<b>4</b>

## Marketing and Events - 7415

Marketing and Events Manager			1		1
Events Coordinator			1		1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>		<b>2</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>4</b>	<b>5</b>	<b>11</b>		<b>13</b>
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## GENERAL FUND - INFORMATION AND GENERAL SERVICES SUMMARY

All Divisions

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

Account Number	Description of Expenditure	FY 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	\$52,555
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
	<b>Total Payroll</b>	\$209,468	\$225,652	\$764,383	\$761,383	\$969,849
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
	<b>Total Operating</b>	\$491,139	\$480,312	\$1,397,016	\$1,456,627	\$1,500,525
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$13,779	\$16,181	\$0	\$98,859	\$200,000
	<b>TOTAL INFO SVCS</b>	\$714,386	\$722,145	\$2,161,399	\$2,316,869	\$2,670,374



## 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.

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$0	\$0	\$38,756	\$38,756	\$50,862
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$0	\$0	\$308,638	\$305,638	\$247,031

**INFORMATION & GENERAL SERVICES 16**

IS General 1600

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$209,468</b>	<b>\$225,652</b>	<b>\$234,396</b>	<b>\$234,396</b>	<b>\$379,452</b>
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
	<b>Total Operating</b>	<b>\$460,012</b>	<b>\$452,198</b>	<b>\$539,624</b>	<b>\$588,824</b>	<b>\$549,912</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560642	Mach & Equip - Data Proc	\$2,950	\$1,443	\$0	\$95,859	\$100,000
560680	Intangibles	\$10,829	\$14,738	\$0	\$0	\$100,000
	<b>Total Capital</b>	<b>\$13,779</b>	<b>\$16,181</b>	<b>\$0</b>	<b>\$95,859</b>	<b>\$200,000</b>
	<b>TOTAL</b>	<b>\$683,259</b>	<b>\$694,031</b>	<b>\$774,020</b>	<b>\$919,079</b>	<b>\$1,129,364</b>

**INFORMATION & GENERAL SERVICES 16**

IS City Hall 1910

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$31,127	\$28,114	\$26,526	\$26,526	\$27,363
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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.*

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
520250	Unemployment	\$0	\$0	\$10,000	\$10,000	\$10,000
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$0	\$0	\$595,300	\$595,300	\$656,008
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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.*

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$0	\$0	\$146,758	\$146,758	\$145,457
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$3,000	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$3,000	\$0
	<b>TOTAL</b>	\$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.

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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	\$7,639
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
	<b>Total Payroll</b>	\$0	\$0	\$119,450	\$119,450	\$142,222
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
	<b>Total Operating</b>	\$0	\$0	\$50,052	\$60,463	\$70,923
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$0	\$0	\$169,502	\$179,913	\$213,145

# GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$1,202,498</b>	<b>\$1,167,961</b>	<b>\$873,004</b>	<b>\$1,017,239</b>	<b>\$1,113,182</b>

## Administration - 4100

Public Works Superintendent	1	1	1		1
Public Works Supervisor	1				1
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>		<b>2</b>

## Roads - 4110

Foreman	1	1	1		2
Maintenance Worker	8	8	8		6
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>		<b>8</b>

## Facility Maintenance - 1930

Facilities Technician	1	1			
Building Service Coordinator		1			
<b>Total</b>	<b>1</b>	<b>2</b>	<b>0</b>		<b>0</b>

## Fleet Maintenance - 1940

Fleet Supervisor	1	1	1		1
Mechanic	2	2	1		2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>2</b>		<b>3</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>15</b>	<b>15</b>	<b>12</b>		<b>13</b>
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## Fleet Maintenance - Part Time - 1940

Fleet administrator	5.80	5.80	5.80		0.50
<b>Total</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>		<b>0.50</b>

<b>TOTAL PART-TIME PERSONNEL</b>	<b>20.80</b>	<b>20.80</b>	<b>17.80</b>		<b>13.50</b>
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## PUBLIC WORKS SUMMARY

All Divisions

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$681,114</b>	<b>\$797,124</b>	<b>\$735,801</b>	<b>\$735,801</b>	<b>\$896,439</b>
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
	<b>Total Operating</b>	<b>\$301,334</b>	<b>\$242,955</b>	<b>\$137,203</b>	<b>\$137,203</b>	<b>\$163,743</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$220,050</b>	<b>\$127,882</b>	<b>\$0</b>	<b>\$144,235</b>	<b>\$53,000</b>
	<b>TOTAL PUBLIC WORKS</b>	<b>\$1,202,498</b>	<b>\$1,167,961</b>	<b>\$873,004</b>	<b>\$1,017,239</b>	<b>\$1,113,182</b>



**PUBLIC WORKS 41**

Administration 4100

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$100,706</b>	<b>\$79,237</b>	<b>\$57,128</b>	<b>\$57,128</b>	<b>\$81,152</b>
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
	<b>Total Operating</b>	<b>\$33,317</b>	<b>\$41,405</b>	<b>\$37,957</b>	<b>\$37,957</b>	<b>\$45,371</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$0	\$115,789	\$0	\$0	\$53,000
	<b>Total Capital</b>	<b>\$0</b>	<b>\$115,789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,000</b>
	<b>TOTAL</b>	<b>\$134,023</b>	<b>\$236,431</b>	<b>\$95,085</b>	<b>\$95,085</b>	<b>\$179,523</b>

**PUBLIC WORKS 41**

Roads & ROW Maintenance 4110

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$329,575</b>	<b>\$428,672</b>	<b>\$518,832</b>	<b>\$518,832</b>	<b>\$577,882</b>
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
	<b>Total Operating</b>	<b>\$148,607</b>	<b>\$85,714</b>	<b>\$70,724</b>	<b>\$70,724</b>	<b>\$86,071</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$4,280	\$7,933	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$166,968	\$0	\$0	\$144,235	\$0
	<b>Total Capital</b>	<b>\$171,248</b>	<b>\$7,933</b>	<b>\$0</b>	<b>\$144,235</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$649,430</b>	<b>\$522,319</b>	<b>\$589,556</b>	<b>\$733,791</b>	<b>\$663,953</b>

**PUBLIC WORKS 41**

Facilities Maintenance 1930

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$54,418</b>	<b>\$124,845</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Operating</b>	<b>\$103,849</b>	<b>\$95,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$47,453</b>	<b>\$4,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$205,720</b>	<b>\$224,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PUBLIC WORKS 41**

Fleet Maintenance 1940

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$196,415</b>	<b>\$164,370</b>	<b>\$159,841</b>	<b>\$159,841</b>	<b>\$237,405</b>
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
	<b>Total Operating</b>	<b>\$15,561</b>	<b>\$20,647</b>	<b>\$28,522</b>	<b>\$28,522</b>	<b>\$32,301</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$1,349	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$213,325</b>	<b>\$185,017</b>	<b>\$188,363</b>	<b>\$188,363</b>	<b>\$269,706</b>

**GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW**

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
Personal Services	\$270,120	\$342,458	\$395,048	\$395,048	\$720,716
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
<b>TOTAL EXPENDITURES</b>	<b>\$1,787,913</b>	<b>\$2,036,574</b>	<b>\$1,449,842</b>	<b>\$1,449,842</b>	<b>\$1,935,278</b>

**Administration & Planning - 1500**

Community Development Director	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Planning - 1510**

Planner	1	2	2	2
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Urban Beautification - 1520**

Landscape Manager	1	1	1	1
Maintenance Worker	1	3	2	3
Irrigation Worker				1
Mower				2
<b>Total</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>7</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>4</b>	<b>7</b>	<b>6</b>	<b>10</b>
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## 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	\$32,361
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
	<b>Total Payroll</b>	\$270,120	\$342,458	\$395,048	\$395,048	\$720,716
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
	<b>Total Operating</b>	\$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
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$1,837	\$51,910	\$0	\$0	\$0
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	\$1,787,913	\$2,036,574	\$1,449,842	\$1,449,842	\$1,935,278

**COMMUNITY DEVELOPMENT**

Administration 1500

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$94,033</b>	<b>\$70,271</b>	<b>\$76,695</b>	<b>\$76,695</b>	<b>\$92,239</b>
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
	<b>Total Operating</b>	<b>\$37,544</b>	<b>\$46,776</b>	<b>\$61,780</b>	<b>\$61,780</b>	<b>\$62,585</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560643	Mach & Equip - Furn/Office	\$1,837	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,837</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$133,414</b>	<b>\$117,047</b>	<b>\$138,475</b>	<b>\$138,475</b>	<b>\$154,824</b>

**COMMUNITY DEVELOPMENT**

Long-Range Planning 1510

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
510100	Base Wages/Salaries	\$51,473	\$55,847	\$68,913	\$68,913	\$52,741
520200	FICA	\$3,929	\$4,482	\$5,275	\$5,275	\$4,108
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
	<b>Total Payroll</b>	\$59,088	\$68,212	\$83,797	\$83,797	\$68,737
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
	<b>Total Operating</b>	\$3,327	\$1,231	\$5,160	\$5,160	\$4,680
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$62,415	\$69,443	\$88,957	\$88,957	\$73,417



**COMMUNITY DEVELOPMENT**

Urban Beautification 1520

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$687,323	\$610,293	\$466,227	\$466,227	\$632,204
591140	To Arbor	\$300,000	\$500,000	\$0	\$0	\$0
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$0	\$51,910	\$0	\$0	\$0
	<b>TOTAL</b>	\$1,104,322	\$1,366,178	\$700,783	\$700,783	\$1,191,944

**COMMUNITY DEVELOPMENT**

Streetlighting 1530

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

**GENERAL FUND - POLICE OVERVIEW**

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
Personal Services	\$5,682,049	\$5,656,604	\$6,272,595	\$6,272,595	\$6,566,810
Operating Expenses	\$561,108	\$540,649	\$546,201	\$555,401	\$716,595
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$361,571	\$68,464	\$0	\$0	\$171,000
<b>TOTAL EXPENDITURES</b>	<b>\$6,604,728</b>	<b>\$6,265,717</b>	<b>\$6,818,796</b>	<b>\$6,827,996</b>	<b>\$7,454,405</b>

**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
<b>Total Sworn</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>

**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
<b>Total Civilian</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>8</b>
<b>Total</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>63</b>

**Support Services - 2140 (Dispatch)**

Communications Operator	8	8	8	8
Communications Operator - Supervisor	1	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>72</b>
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**Support Services - Part-Time - 2140 (Dispatch)**

Communications Operator	0.50	0.50	1.68	1.68
<b>Total</b>	<b>0.50</b>	<b>0.50</b>	<b>1.68</b>	<b>1.68</b>

<b>TOTAL PART-TIME PERSONNEL</b>	<b>0.50</b>	<b>0.50</b>	<b>1.68</b>	<b>1.68</b>
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# POLICE SUMMARY

All Divisions

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
510100	Base Wages/Salaries	\$3,377,395	\$3,348,046	\$3,733,143	\$3,733,143	\$3,985,251
510140	Overtime	\$236,042	\$219,825	\$140,257	\$140,257	\$115,132
510900	Reimbursements	(\$58,027)	(\$35,349)	\$0	\$0	\$0
520200	FICA	\$269,566	\$266,290	\$293,039	\$293,039	\$314,915
520220	Pension DB	\$1,256,262	\$1,221,488	\$1,161,244	\$1,161,244	\$1,163,663
520225	Pension DC	\$16,311	\$16,765	\$25,234	\$25,234	\$35,311
520230	Health Insurance	\$515,830	\$550,350	\$783,668	\$783,668	\$837,167
520240	Workers' Comp	\$68,670	\$69,189	\$136,010	\$136,010	\$115,371
	<b>Total Payroll</b>	<b>\$5,682,049</b>	<b>\$5,656,604</b>	<b>\$6,272,595</b>	<b>\$6,272,595</b>	<b>\$6,566,810</b>
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	\$8,060
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	\$3,000
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	\$6,600
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	\$38,830
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	\$58,870
555551	Educational Incentive	\$0	\$0	\$7,500	\$3,500	\$9,000
	<b>Total Operating</b>	<b>\$561,108</b>	<b>\$540,649</b>	<b>\$546,201</b>	<b>\$555,401</b>	<b>\$716,595</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$361,571</b>	<b>\$68,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171,000</b>
	<b>TOTAL POLICE</b>	<b>\$6,604,728</b>	<b>\$6,265,717</b>	<b>\$6,818,796</b>	<b>\$6,827,996</b>	<b>\$7,454,405</b>

**POLICE 21**

Office of the Chief 2100

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$5,172,888</b>	<b>\$5,173,634</b>	<b>\$5,732,876</b>	<b>\$5,732,876</b>	<b>\$5,886,765</b>
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
	<b>Total Operating</b>	<b>\$358,294</b>	<b>\$353,821</b>	<b>\$316,561</b>	<b>\$324,111</b>	<b>\$390,485</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$359,566</b>	<b>\$59,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109,000</b>
	<b>TOTAL</b>	<b>\$5,890,748</b>	<b>\$5,587,281</b>	<b>\$6,049,437</b>	<b>\$6,056,987</b>	<b>\$6,386,250</b>

**POLICE 21**

Criminal Investigation 2110

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$21,262	\$25,108	\$31,015	\$31,015	\$32,765
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$1,510	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$53,000
	<b>Total Capital</b>	\$0	\$1,510	\$0	\$0	\$53,000
	<b>TOTAL</b>	\$21,262	\$26,618	\$31,015	\$31,015	\$85,765

**POLICE 21**

Community Services 2120

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$11,131	\$12,706	\$13,665	\$13,665	\$12,665
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$11,131	\$12,706	\$13,665	\$13,665	\$12,665

**POLICE 21**

Operations 2130

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$107,099	\$86,346	\$111,630	\$113,280	\$206,080
	<b>Total Transfers</b>	\$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
	<b>Total Capital</b>	\$0	\$7,128	\$0	\$0	\$9,000
	<b>TOTAL</b>	\$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.*

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$6,351	\$4,567	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$6,351	\$4,567	\$0	\$0	\$0

**POLICE 21**

Support Services 2140

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
510100	Base Wages/Salaries	\$330,385	\$281,981	\$345,910	\$345,910	\$463,102
510140	Overtime	\$33,654	\$48,250	\$15,131	\$15,131	\$15,131
520200	FICA	\$27,573	\$26,366	\$27,629	\$27,629	\$36,834
520220	Pension DB	\$43,009	\$53,177	\$28,660	\$28,660	\$29,287
520225	Pension DC	\$7,896	\$8,513	\$14,670	\$14,670	\$20,948
520230	Health Insurance	\$65,665	\$64,131	\$107,028	\$107,028	\$113,874
520240	Workers' Comp	\$979	\$552	\$691	\$691	\$869
	<b>Total Payroll</b>	<b>\$509,161</b>	<b>\$482,970</b>	<b>\$539,719</b>	<b>\$539,719</b>	<b>\$680,045</b>
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	\$3,000
550510	Office	\$1,010	\$1,040	\$1,000	\$1,000	\$0
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	\$800
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	\$5,460
	<b>Total Operating</b>	<b>\$51,285</b>	<b>\$48,603</b>	<b>\$64,150</b>	<b>\$64,150</b>	<b>\$63,870</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$2,005	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$2,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$562,451</b>	<b>\$531,573</b>	<b>\$603,869</b>	<b>\$603,869</b>	<b>\$743,915</b>

**POLICE 21**

Code Enforcement 2150

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$5,686	\$9,498	\$9,180	\$9,180	\$10,730
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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.*

<b><u>EXPENDITURES</u></b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$241,419</b>	<b>\$295,812</b>	<b>\$278,694</b>	<b>\$278,694</b>	<b>\$164,008</b>

## FIRE SUMMARY

All Divisions

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

**FIRE 22**

Operations 2200

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

# GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

<b>EXPENDITURES</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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	\$999,865	\$1,059,766
Transfers	\$1,900,000	\$500,000	\$0	\$0	\$0
Capital Outlay	\$365,897	\$408,528	\$12,000	\$35,517	\$42,000
<b>TOTAL EXPENDITURES</b>	<b>\$4,131,617</b>	<b>\$2,873,338</b>	<b>\$2,058,764</b>	<b>\$2,063,201</b>	<b>\$2,380,605</b>
<b>Administration - 7200</b>					
Director	1	1	1		1
Assistant Director			1		1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>		<b>2</b>
<b>Parks and Grounds - 7230</b>					
Parks & Rec Coordinator	1				1
Parks Manager	1	1	1		1
Park Ranger			1		1
Maintenance Worker	5	5	5		6
<b>Total</b>	<b>7</b>	<b>6</b>	<b>7</b>		<b>9</b>
<b>Programs / Specials - 7240</b>					
Program Coordinator (Events)	1	1			
Recreation Manager		1			
<b>Total</b>	<b>1</b>	<b>2</b>	<b>0</b>		<b>0</b>
<b>Seniors - 7250</b>					
Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b>TOTAL FULL-TIME PERSONNEL</b>	<b>11</b>	<b>11</b>	<b>11</b>		<b>13</b>
<b>Parks and Grounds - Part Time - 7230</b>					
Park Ranger	5.41	5.41	5.41		6.41
Irrigation Worker	2.19	2.19	2.92		1.43
<b>Total</b>	<b>7.6</b>	<b>7.6</b>	<b>8.33</b>		<b>7.84</b>
<b>Programs / Specials - Part Time - 7240</b>					
Guest Services Rep	0.73				
<b>Total</b>	<b>0.73</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Seniors - Part Time - 7250</b>					
Guest Services Rep	0.73	1.46	1.46		1.46
Maintenance Worker/Janitor	0.73	0.73	0.73		0.73
<b>Total</b>	<b>1.46</b>	<b>2.19</b>	<b>2.19</b>		<b>2.19</b>
<b>TOTAL PART-TIME PERSONNEL</b>	<b>9.79</b>	<b>9.79</b>	<b>10.52</b>		<b>10.03</b>

## PARKS & RECREATION SUMMARY

All Divions

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$1,016,046</b>	<b>\$1,017,419</b>	<b>\$1,027,819</b>	<b>\$1,027,819</b>	<b>\$1,278,839</b>
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	\$202,137
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	\$376,814	\$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	\$21,140	\$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	\$20,050
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
	<b>Total Operating</b>	<b>\$849,674</b>	<b>\$947,391</b>	<b>\$1,018,945</b>	<b>\$999,865</b>	<b>\$1,059,766</b>
591303	To Public Facilities CP Fund	\$1,900,000	\$500,000	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,900,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560620	Buildings	\$4,638	\$0	\$0	\$0	\$0
560630	Infrastructure	\$0	\$8,871	\$0	\$0	\$0
560631	Improvements	\$18,323	\$1,677	\$0	\$0	\$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
	<b>Total Capital</b>	<b>\$365,897</b>	<b>\$408,528</b>	<b>\$12,000</b>	<b>\$35,517</b>	<b>\$42,000</b>
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$4,131,617</b>	<b>\$2,873,338</b>	<b>\$2,058,764</b>	<b>\$2,063,201</b>	<b>\$2,380,605</b>



**PARKS & RECREATION 72**

Parks & Rec Administration 7200

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$205,265</b>	<b>\$208,917</b>	<b>\$218,176</b>	<b>\$218,176</b>	<b>\$367,707</b>
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
	<b>Total Operating</b>	<b>\$3,962</b>	<b>\$4,171</b>	<b>\$7,855</b>	<b>\$7,855</b>	<b>\$9,039</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560643	Mach & Equip - Furn/Office	\$1,650	\$1,072	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,650</b>	<b>\$1,072</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$210,877</b>	<b>\$214,160</b>	<b>\$226,031</b>	<b>\$226,031</b>	<b>\$376,746</b>

**PARKS & RECREATION 72**

Athletics 7210

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
510100	Base Wages/Salaries	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$0	\$0	\$0	\$0	\$0
520225	Pension DC	\$0	\$0	\$0	\$0	\$0
520230	Health Insurance	\$0	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$0	\$0	\$0	\$0	\$0
	<b>Total Payroll</b>	\$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
	#N/A	\$0	\$0	\$0	\$0	\$0
	#N/A	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	\$1,173	\$2,879	\$2,906	\$2,906	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$1,173	\$2,879	\$2,906	\$2,906	\$0

**PARKS & RECREATION 72**

Athletic Partnerships 7220

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$21,673	\$6,086	\$5,800	\$15,186	\$4,200
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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.*

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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	\$39,540
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
	<b>Total Payroll</b>	<b>\$453,009</b>	<b>\$502,574</b>	<b>\$607,104</b>	<b>\$607,104</b>	<b>\$704,443</b>
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	\$197,714
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	\$373,814	\$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	\$12,440	\$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	\$11,700
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
	<b>Total Operating</b>	<b>\$573,331</b>	<b>\$769,276</b>	<b>\$767,444</b>	<b>\$738,978</b>	<b>\$820,972</b>
591303	To Public Facilities CP Fund	\$1,900,000	\$500,000	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,900,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560630	Infrastructure	\$0	\$8,871	\$0	\$0	\$0
560631	Improvements	\$18,323	\$1,677	\$0	\$0	\$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
	<b>Total Capital</b>	<b>\$247,812</b>	<b>\$362,973</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$42,000</b>
	<b>TOTAL</b>	<b>\$3,174,152</b>	<b>\$2,134,823</b>	<b>\$1,386,548</b>	<b>\$1,358,082</b>	<b>\$1,567,415</b>

## PARKS & RECREATION 72

Programs 7240

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

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Payroll</b>	<b>\$182,961</b>	<b>\$139,503</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Operating</b>	<b>\$64,362</b>	<b>\$34,454</b>	<b>\$115,301</b>	<b>\$115,301</b>	<b>\$109,726</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$247,323</b>	<b>\$173,957</b>	<b>\$115,301</b>	<b>\$115,301</b>	<b>\$109,726</b>

**PARKS & RECREATION 72**

Seniors 7250

<b>Account Number</b>	<b>Description of Expenditure</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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	\$11,438
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
	<b>Total Payroll</b>	<b>\$174,811</b>	<b>\$166,425</b>	<b>\$202,539</b>	<b>\$202,539</b>	<b>\$206,689</b>
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
	<b>Total Operating</b>	<b>\$116,981</b>	<b>\$94,597</b>	<b>\$119,639</b>	<b>\$119,639</b>	<b>\$115,829</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560620	Buildings	\$4,638	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$99,584	\$27,363	\$0	\$0	\$0
560650	Construction In Progress	\$12,213	\$17,120	\$0	\$23,517	\$0
	<b>Total Capital</b>	<b>\$116,435</b>	<b>\$44,483</b>	<b>\$0</b>	<b>\$23,517</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$408,227</b>	<b>\$305,505</b>	<b>\$322,178</b>	<b>\$345,695</b>	<b>\$322,518</b>

**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.*

<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>
	<b>Total Payroll</b>	\$0	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$68,192	\$35,928	\$0	\$0	\$0
	<b>Total Operating</b>	\$68,192	\$35,928	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	\$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

		<b>FY 18/19</b>	<b>FY 19/20</b>	<b>Original</b>	<b>Revised</b>	
		<b>Actual</b>	<b>Actual</b>	<b>FY 20/21</b>	<b>FY 20/21</b>	<b>FY 21/22</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Special Revenue Funds</u></b>						
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	\$9,295	\$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	\$2,200,000
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
		<b>\$9,314,179</b>	<b>\$7,269,887</b>	<b>\$5,395,392</b>	<b>\$5,498,462</b>	<b>\$5,425,631</b>
<b><u>Special Assessment Funds - TLBD/Tuscawilla III</u></b>						
160	TLBD Maintenance	\$521,106	\$518,964	\$509,048	\$512,048	\$507,893
162	Tuscawilla 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
		<b>\$676,364</b>	<b>\$673,296</b>	<b>\$661,391</b>	<b>\$664,391</b>	<b>\$659,789</b>
<b><u>Special Assessment Funds - Oak Forest</u></b>						
161	Oak Forest Maintenance	\$63,134	\$58,490	\$56,425	\$56,425	\$55,825
260	Oak Forest Debt Service	\$80	\$0	\$0	\$0	\$0
		<b>\$63,214</b>	<b>\$58,490</b>	<b>\$56,425</b>	<b>\$56,425</b>	<b>\$55,825</b>
<b><u>Debt Service Funds</u></b>						
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
		<b>\$1,417,201</b>	<b>\$2,137,682</b>	<b>\$1,238,000</b>	<b>\$1,238,000</b>	<b>\$1,280,276</b>
<b><u>Capital Project Funds</u></b>						
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
		<b>\$2,303,464</b>	<b>\$937,232</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$6,050</b>
<b>TOTAL GOVERNMENTAL FUNDS - SOURCES</b>		<b>\$13,774,422</b>	<b>\$11,076,587</b>	<b>\$7,392,208</b>	<b>\$7,498,278</b>	<b>\$7,427,571</b>

**GOVERNMENTAL FUNDS - APPLICATIONS**

EXCLUSIVE OF GENERAL FUND

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>Special Revenue Funds</b>					
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	\$48,038	\$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	\$3,081,764
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
	<b>\$5,833,221</b>	<b>\$6,251,068</b>	<b>\$11,901,759</b>	<b>\$10,358,829</b>	<b>\$9,527,605</b>
<b>Special Assessment Funds - TLBD/Tuscawilla III</b>					
160 TLBD Maintenance	\$526,309	\$503,957	\$548,451	\$551,451	\$560,116
162 Tuscawilla 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
	<b>\$711,764</b>	<b>\$680,671</b>	<b>\$724,409</b>	<b>\$702,409</b>	<b>\$736,046</b>
<b>Special Assessment Funds - Oak Forest</b>					
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
	<b>\$69,579</b>	<b>\$55,247</b>	<b>\$60,326</b>	<b>\$60,326</b>	<b>\$70,090</b>
<b>Debt Service Funds</b>					
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
	<b>\$1,188,686</b>	<b>\$1,275,000</b>	<b>\$1,280,001</b>	<b>\$1,280,001</b>	<b>\$1,277,501</b>
<b>Capital Project Funds</b>					
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	\$1,389,170
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
	<b>\$364,842</b>	<b>\$1,250,164</b>	<b>\$1,125,570</b>	<b>\$625,570</b>	<b>\$3,462,670</b>
<b>TOTAL GOVERNMENTAL FUNDS -</b>	<b>\$8,168,092</b>	<b>\$9,512,150</b>	<b>\$15,092,065</b>	<b>\$13,027,135</b>	<b>\$15,073,912</b>
<b>CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)</b>					
<b>FUND BALANCE - October 1</b>	22,347,396	27,953,726	26,752,030	29,518,164	\$23,989,307
<b>Appropriation TO (FROM) Fund Balance</b>	\$5,606,330	\$1,564,437	(\$7,699,857)	(\$5,528,857)	(\$7,646,341)
<b>FUND BALANCE - September 30</b>	27,953,726	29,518,163	19,052,173	23,989,307	\$16,342,966

## 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
<b>Sources</b>					
Revenues	\$9,912,526	\$7,561,386	\$6,162,208	\$6,268,278	\$6,147,570
Transfers In	\$3,861,896	\$3,515,201	\$1,230,000	\$1,230,000	\$1,280,001
<b>Total Sources</b>	<b>\$13,774,422</b>	<b>\$11,076,587</b>	<b>\$7,392,208</b>	<b>\$7,498,278</b>	<b>\$7,427,571</b>
<b>Applications</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$3,952,147	\$4,512,099	\$4,856,485	\$4,853,555	\$4,868,146
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
<b>Total Applications</b>	<b>\$8,168,092</b>	<b>\$9,512,150</b>	<b>\$15,092,065</b>	<b>\$13,027,135</b>	<b>\$15,073,912</b>

**Police Education 101**

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

**Sp Law Enforcement Trust (Local) 102**

<b>Account Number</b>	<b>Account Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>SOURCES</b>						
358200	Confiscated Local Law Enf	\$300	\$3,560	\$0	\$0	\$0
361100/361300	Investment	\$421	\$254	\$50	\$50	\$5
	<b>Total Revenues</b>	\$721	\$3,814	\$50	\$50	\$5
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCES</b>	<b>\$721</b>	<b>\$3,814</b>	<b>\$50</b>	<b>\$50</b>	<b>\$5</b>
<b>APPLICATIONS</b>						
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
	<b>Total Operating</b>	\$10,721	\$1,897	\$7,600	\$4,600	\$7,500
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$10,721</b>	<b>\$1,897</b>	<b>\$7,600</b>	<b>\$4,600</b>	<b>\$7,500</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$21,630	\$11,630	\$9,605	\$13,547	\$8,997
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$10,000)	\$1,917	(\$7,550)	(\$4,550)	(\$7,495)
	<b>FUND BALANCE - September 30</b>	\$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	\$288	\$0
355002	Department of Justice	\$24,540	\$17,683	\$0	\$8,782	\$0
361100/361300	Investment	\$1,825	\$1,192	\$225	\$225	\$40
	<b>Total Revenues</b>	\$26,365	\$18,875	\$225	\$9,295	\$40
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCES</b>	<b>\$26,365</b>	<b>\$18,875</b>	<b>\$225</b>	<b>\$9,295</b>	<b>\$40</b>
APPLICATIONS						
550520	Operating	\$2,500	\$3,747	\$3,750	\$3,750	\$1,000
550525	Operating - Small Tools	\$1,763	\$17,227	\$35,218	\$44,288	\$4,425
	<b>Total Operating</b>	\$4,263	\$20,974	\$38,968	\$48,038	\$5,425
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$14,086	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$19,696	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$33,782	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$38,045</b>	<b>\$20,974</b>	<b>\$38,968</b>	<b>\$48,038</b>	<b>\$5,425</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$59,489	\$47,809	\$44,600	\$45,710	\$6,967
	<b>Appropriation TO (FROM) Fund Balance</b>	(\$11,680)	(\$2,099)	(\$38,743)	(\$38,743)	(\$5,385)
	<b>FUND BALANCE - September 30</b>	\$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
<b>SOURCES</b>						
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
	<b>Total Revenues</b>	<b>\$736,164</b>	<b>\$647,981</b>	<b>\$668,000</b>	<b>\$668,000</b>	<b>\$532,100</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$736,164</b>	<b>\$647,981</b>	<b>\$668,000</b>	<b>\$668,000</b>	<b>\$532,100</b>
<b>APPLICATIONS</b>						
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
	<b>Total Operating</b>	<b>\$511,458</b>	<b>\$518,713</b>	<b>\$661,610</b>	<b>\$661,610</b>	<b>\$559,379</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$225,944</b>	<b>\$546,790</b>	<b>\$550,000</b>	<b>\$150,000</b>	<b>\$550,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$737,402</b>	<b>\$1,065,503</b>	<b>\$1,211,610</b>	<b>\$811,610</b>	<b>\$1,109,379</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,859,776</b>	<b>\$1,858,538</b>	<b>\$1,278,976</b>	<b>\$1,441,016</b>	<b>\$1,297,406</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$1,238)</b>	<b>(\$417,522)</b>	<b>(\$543,610)</b>	<b>(\$143,610)</b>	<b>(\$577,279)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,858,538</b>	<b>\$1,441,016</b>	<b>\$735,366</b>	<b>\$1,297,406</b>	<b>\$720,127</b>

## 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	\$2,200,000
<b>TOTAL SOURCES</b>		<b>\$3,023,262</b>	<b>\$2,479,827</b>	<b>\$2,025,000</b>	<b>\$2,025,000</b>	<b>\$2,200,000</b>
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
<b>TOTAL APPLICATIONS</b>		<b>\$822,965</b>	<b>\$1,405,539</b>	<b>\$6,029,646</b>	<b>\$5,554,646</b>	<b>\$3,792,000</b>
<b>CHANGE IN FUND BALANCE</b>						
<b>FUND BALANCE - October 1</b>		\$6,842,505	\$9,042,802	\$9,537,802	\$10,117,090	\$6,587,444
<b>Appropriation TO (FROM) Fund Balance</b>		\$2,200,297	\$1,074,288	(\$4,004,646)	(\$3,529,646)	(\$1,592,000)
<b>FUND BALANCE - September 30</b>		\$9,042,802	\$10,117,090	\$5,533,156	\$6,587,444	\$4,995,444

## 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
	<b>Total Revenues</b>	\$398,473	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCES</b>	<b>\$398,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
APPLICATIONS						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$27,352	(\$62,500)	\$1,088,146	\$1,088,146	\$0
	<b>Total Capital</b>	\$27,352	(\$62,500)	\$1,088,146	\$1,088,146	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$27,352</b>	<b>(\$62,500)</b>	<b>\$1,088,146</b>	<b>\$1,088,146</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$717,025	\$1,088,146	\$1,088,146	\$1,150,646	\$62,500
	<b>Appropriation TO (FROM) Fund Balance</b>	\$371,121	\$62,500	(\$1,088,146)	(\$1,088,146)	\$0
	<b>FUND BALANCE - September 30</b>	\$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	\$0
	<b>Total Revenues</b>	<b>\$2,624,789</b>	<b>\$2,479,827</b>	<b>\$2,025,000</b>	<b>\$2,025,000</b>	<b>\$2,200,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$2,624,789</b>	<b>\$2,479,827</b>	<b>\$2,025,000</b>	<b>\$2,025,000</b>	<b>\$2,200,000</b>
APPLICATIONS						
530314	Consulting	\$0	\$0	\$50,000	\$50,000	\$25,000
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$25,000</b>
591410	To Water Sewer Utility	\$0	\$0	\$2,000,000	\$2,000,000	\$1,070,000
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$1,070,000</b>
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
	<b>Total Capital</b>	<b>\$795,613</b>	<b>\$1,468,039</b>	<b>\$2,891,500</b>	<b>\$2,416,500</b>	<b>\$2,697,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$795,613</b>	<b>\$1,468,039</b>	<b>\$4,941,500</b>	<b>\$4,466,500</b>	<b>\$3,792,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$6,125,480</b>	<b>\$7,954,656</b>	<b>\$8,449,656</b>	<b>\$8,966,444</b>	<b>\$6,524,944</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$1,829,176</b>	<b>\$1,011,788</b>	<b>(\$2,916,500)</b>	<b>(\$2,441,500)</b>	<b>(\$1,592,000)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$7,954,656</b>	<b>\$8,966,444</b>	<b>\$5,533,156</b>	<b>\$6,524,944</b>	<b>\$4,932,944</b>

## 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
	<b>Total Revenues</b>	<b>\$3,613,187</b>	<b>\$2,694,832</b>	<b>\$2,646,317</b>	<b>\$2,646,317</b>	<b>\$2,683,736</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$3,613,187</b>	<b>\$2,694,832</b>	<b>\$2,646,317</b>	<b>\$2,646,317</b>	<b>\$2,683,736</b>
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	\$95,410
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
	<b>Total Operating</b>	<b>\$2,740,166</b>	<b>\$2,961,287</b>	<b>\$2,930,108</b>	<b>\$2,930,108</b>	<b>\$3,081,764</b>
591001	To General Fund	\$23,029	\$0	\$0	\$0	\$0
591411	To Stormwater	\$63,480	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$86,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$2,826,675</b>	<b>\$2,961,287</b>	<b>\$2,930,108</b>	<b>\$2,930,108</b>	<b>\$3,081,764</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,378,575</b>	<b>\$2,165,087</b>	<b>\$1,923,742</b>	<b>\$1,898,632</b>	<b>\$1,614,841</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$786,512</b>	<b>(\$266,455)</b>	<b>(\$283,791)</b>	<b>(\$283,791)</b>	<b>(\$398,028)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$2,165,087</b>	<b>\$1,898,632</b>	<b>\$1,639,951</b>	<b>\$1,614,841</b>	<b>\$1,216,813</b>

**Arbor 140**

<b>Account Number</b>	<b>Account Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>SOURCES</b>						
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
	<b>Total Revenues</b>	<b>\$168,368</b>	<b>\$29,753</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$2,000</b>
381001	From General Fund	\$300,000	\$500,000	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$300,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$468,368</b>	<b>\$529,753</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$2,000</b>
<b>APPLICATIONS</b>						
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
	<b>Total Operating</b>	<b>\$144,778</b>	<b>\$168,714</b>	<b>\$479,927</b>	<b>\$460,927</b>	<b>\$498,537</b>
591001	To General Fund	\$23,663	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$23,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$0	\$0	\$0	\$19,000	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,000</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$168,441</b>	<b>\$168,714</b>	<b>\$479,927</b>	<b>\$479,927</b>	<b>\$498,537</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$579,387</b>	<b>\$879,314</b>	<b>\$670,914</b>	<b>\$1,240,353</b>	<b>\$765,426</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$299,927</b>	<b>\$361,039</b>	<b>(\$474,927)</b>	<b>(\$474,927)</b>	<b>(\$496,537)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$879,314</b>	<b>\$1,240,353</b>	<b>\$195,987</b>	<b>\$765,426</b>	<b>\$268,889</b>

## 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
	<b>Total Revenues</b>	<b>\$379,036</b>	<b>\$298,056</b>	<b>\$12,000</b>	<b>\$106,000</b>	<b>\$1,000</b>
381140	From Arbor					
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$379,036</b>	<b>\$298,056</b>	<b>\$12,000</b>	<b>\$106,000</b>	<b>\$1,000</b>
APPLICATIONS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560650	Construction In Progress	\$240	\$0	\$850,000	\$169,000	\$830,000
	<b>Total Capital</b>	<b>\$240</b>	<b>\$0</b>	<b>\$850,000</b>	<b>\$169,000</b>	<b>\$830,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$240</b>	<b>\$0</b>	<b>\$850,000</b>	<b>\$169,000</b>	<b>\$830,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$1,106,655</b>	<b>\$1,485,451</b>	<b>\$1,661,463</b>	<b>\$1,783,507</b>	<b>\$1,720,507</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$378,796</b>	<b>\$298,056</b>	<b>(\$838,000)</b>	<b>(\$63,000)</b>	<b>(\$829,000)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$1,485,451</b>	<b>\$1,783,507</b>	<b>\$823,463</b>	<b>\$1,720,507</b>	<b>\$891,507</b>

## 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
	<b>Total Revenues</b>	<b>\$115,301</b>	<b>\$68,372</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$600</b>
381140	From Arbor					
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$115,301</b>	<b>\$68,372</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$600</b>
APPLICATIONS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$548,724</b>	<b>\$664,025</b>	<b>\$707,025</b>	<b>\$732,397</b>	<b>\$739,397</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$115,301</b>	<b>\$68,372</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$600</b>
	<b>FUND BALANCE - September 30</b>	<b>\$664,025</b>	<b>\$732,397</b>	<b>\$714,025</b>	<b>\$739,397</b>	<b>\$739,997</b>



## 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
	<b>Total Revenues</b>	<b>\$133,611</b>	<b>\$90,101</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$2,400</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$133,611</b>	<b>\$90,101</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$2,400</b>
APPLICATIONS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$2,443,297</b>	<b>\$2,576,908</b>	<b>\$2,637,709</b>	<b>\$2,667,009</b>	<b>\$2,693,009</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$133,611</b>	<b>\$90,101</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$2,400</b>
	<b>FUND BALANCE - September 30</b>	<b>\$2,576,908</b>	<b>\$2,667,009</b>	<b>\$2,663,709</b>	<b>\$2,693,009</b>	<b>\$2,695,409</b>

**Park Impact 153**

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

## Special Assessment - TLBD Maint 160

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

Account Number	Account Description	\$120 FY 18/19 Actual	\$120 FY 19/20 Actual	\$120 Original FY 20/21 Budget	\$120 Revised FY 20/21 Budget	\$120 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
	<b>Total Revenues</b>	<b>\$521,106</b>	<b>\$518,964</b>	<b>\$509,048</b>	<b>\$512,048</b>	<b>\$507,893</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$521,106</b>	<b>\$518,964</b>	<b>\$509,048</b>	<b>\$512,048</b>	<b>\$507,893</b>
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
	<b>Total Operating</b>	<b>\$472,076</b>	<b>\$503,957</b>	<b>\$548,451</b>	<b>\$551,451</b>	<b>\$560,116</b>
591001	To General Fund	\$52,739	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$52,739</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560640	Machinery & Equipment	\$1,494	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$1,494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$526,309</b>	<b>\$503,957</b>	<b>\$548,451</b>	<b>\$551,451</b>	<b>\$560,116</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$223,641</b>	<b>\$218,438</b>	<b>\$169,575</b>	<b>\$233,445</b>	<b>\$194,042</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$5,203)</b>	<b>\$15,007</b>	<b>(\$39,403)</b>	<b>(\$39,403)</b>	<b>(\$52,223)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$218,438</b>	<b>\$233,445</b>	<b>\$130,172</b>	<b>\$194,042</b>	<b>\$141,819</b>

## Special Assessment - TLBD I Capital/DS 261

BB&T Bank Note

Final Year FY 2030

		\$36	\$36	\$36	\$36	\$36
				<b>Original</b>	<b>Revised</b>	
<b>Account Number</b>	<b>Account Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Budget</b>	<b>FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
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
	<b>Total Revenues</b>	<b>\$142,556</b>	<b>\$140,707</b>	<b>\$139,105</b>	<b>\$139,105</b>	<b>\$138,685</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$142,556</b>	<b>\$140,707</b>	<b>\$139,105</b>	<b>\$139,105</b>	<b>\$138,685</b>
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
	<b>Total Operating</b>	<b>\$3,190</b>	<b>\$3,631</b>	<b>\$4,870</b>	<b>\$4,870</b>	<b>\$4,870</b>
591001	To General Fund	\$1,656	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
570710	Principal	\$93,384	\$97,062	\$95,604	\$95,604	\$99,099
570720	Interest	\$41,343	\$38,248	\$35,118	\$35,118	\$31,955
	<b>Total Debt Service</b>	<b>\$134,727</b>	<b>\$135,310</b>	<b>\$130,722</b>	<b>\$130,722</b>	<b>\$131,054</b>
560650	Construction In Progress	\$33,403	\$22,535	\$25,000	\$0	\$25,000
	<b>Total Capital</b>	<b>\$33,403</b>	<b>\$22,535</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$172,976</b>	<b>\$161,476</b>	<b>\$160,592</b>	<b>\$135,592</b>	<b>\$160,924</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$111,257</b>	<b>\$80,837</b>	<b>\$58,701</b>	<b>\$60,068</b>	<b>\$63,581</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$30,420)</b>	<b>(\$20,769)</b>	<b>(\$21,487)</b>	<b>\$3,513</b>	<b>(\$22,239)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$80,837</b>	<b>\$60,068</b>	<b>\$37,214</b>	<b>\$63,581</b>	<b>\$41,342</b>

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

Capital Maint

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
<b>TOTAL SOURCES</b>		<b>\$12,702</b>	<b>\$13,625</b>	<b>\$13,238</b>	<b>\$13,238</b>	<b>\$13,211</b>
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
<b>TOTAL APPLICATIONS</b>		<b>\$12,479</b>	<b>\$15,238</b>	<b>\$15,366</b>	<b>\$15,366</b>	<b>\$15,006</b>
<b>CHANGE IN FUND BALANCE</b>						
<b>FUND BALANCE - October 1</b>		\$10,258	\$10,481	\$7,537	\$8,868	\$6,740
<b>Appropriation TO (FROM) Fund Balance</b>		\$223	(\$1,613)	(\$2,128)	(\$2,128)	(\$1,795)
<b>FUND BALANCE - September 30</b>		\$10,481	\$8,868	\$5,409	\$6,740	\$4,945
Internal Loan to General Fund per 9/30 ACFR		(\$48,217)	(\$45,357)			
		(\$37,736)	(\$36,489)			

## Special Assessment - Tuscowilla III 162

Capital 1521 - Internal Loan

Final Year FY 2033

Assess Rate/Unit - \$85

Legal Maximum - \$88

Account Number	Account Description	\$85	\$85	\$85	\$85	\$85
		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	\$5,723	\$5,712	\$5,696	\$5,696	\$5,696
	<b>Total Revenues</b>	<b>\$5,723</b>	<b>\$5,712</b>	<b>\$5,696</b>	<b>\$5,696</b>	<b>\$5,696</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$5,723</b>	<b>\$5,712</b>	<b>\$5,696</b>	<b>\$5,696</b>	<b>\$5,696</b>
APPLICATIONS						
530340	Other Svcs	\$28	\$25	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$700	\$1,942	\$1,845	\$1,845	\$1,845
	<b>Total Operating</b>	<b>\$728</b>	<b>\$1,967</b>	<b>\$1,880</b>	<b>\$1,880</b>	<b>\$1,880</b>
570710	Principal	\$2,783	\$2,860	\$2,941	\$2,941	\$3,023
570720	Interest	\$1,428	\$1,350	\$1,270	\$1,270	\$1,188
	<b>Total Debt Service</b>	<b>\$4,211</b>	<b>\$4,210</b>	<b>\$4,211</b>	<b>\$4,211</b>	<b>\$4,211</b>
591001	To General Fund	\$1,023	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$5,962</b>	<b>\$6,177</b>	<b>\$6,091</b>	<b>\$6,091</b>	<b>\$6,091</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$3,201</b>	<b>\$2,962</b>	<b>\$2,453</b>	<b>\$2,497</b>	<b>\$2,102</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$239)</b>	<b>(\$465)</b>	<b>(\$395)</b>	<b>(\$395)</b>	<b>(\$395)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$2,962</b>	<b>\$2,497</b>	<b>\$2,058</b>	<b>\$2,102</b>	<b>\$1,707</b>
	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
<b>SOURCES</b>						
325200	Charges for Services	\$6,491	\$7,518	\$7,500	\$7,500	\$7,500
361100/361300	Investment	\$488	\$395	\$42	\$42	\$15
	<b>Total Revenues</b>	<b>\$6,979</b>	<b>\$7,913</b>	<b>\$7,542</b>	<b>\$7,542</b>	<b>\$7,515</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$6,979</b>	<b>\$7,913</b>	<b>\$7,542</b>	<b>\$7,542</b>	<b>\$7,515</b>
<b>APPLICATIONS</b>						
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
	<b>Total Operating</b>	<b>\$4,913</b>	<b>\$9,061</b>	<b>\$9,275</b>	<b>\$9,275</b>	<b>\$8,915</b>
591001	To General Fund	\$1,604	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$1,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$6,517</b>	<b>\$9,061</b>	<b>\$9,275</b>	<b>\$9,275</b>	<b>\$8,915</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$7,057</b>	<b>\$7,519</b>	<b>\$5,084</b>	<b>\$6,371</b>	<b>\$4,638</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$462</b>	<b>(\$1,148)</b>	<b>(\$1,733)</b>	<b>(\$1,733)</b>	<b>(\$1,400)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$7,519</b>	<b>\$6,371</b>	<b>\$3,351</b>	<b>\$4,638</b>	<b>\$3,238</b>

## Special Assessment - Oak Forest Maintenance 161

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

Account Number	Account Description	\$60	\$60	\$60		
		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
	<b>Total Revenues</b>	\$59,289	\$58,490	\$56,425	\$56,425	\$55,825
381260	From Oak Forest DS	\$3,845	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$3,845	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCES</b>	<b>\$63,134</b>	<b>\$58,490</b>	<b>\$56,425</b>	<b>\$56,425</b>	<b>\$55,825</b>
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
	<b>Total Operating</b>	\$51,534	\$55,247	\$60,326	\$60,326	\$70,090
591001	To General Fund	\$9,466	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$9,466	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$61,000</b>	<b>\$55,247</b>	<b>\$60,326</b>	<b>\$60,326</b>	<b>\$70,090</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$91,965	\$94,099	\$81,574	\$97,342	\$93,441
	<b>Appropriation TO (FROM) Fund Balance</b>	\$2,134	\$3,243	(\$3,901)	(\$3,901)	(\$14,265)
	<b>FUND BALANCE - September 30</b>	\$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
	<b>Total Revenues</b>	<b>\$80</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$80</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
APPLICATIONS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
591161	To Oak Forest Maintenance	\$3,845	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$3,845</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560650	Construction In Progress	\$4,734	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$4,734</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$8,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$8,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$8,499)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*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
	<b>Total Revenues</b>	<b>\$4,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$4,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
APPLICATIONS						
530314	Consulting	\$2,000	\$0	\$0	\$0	\$0
	<b>Total Operating</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
591001	To General Fund	\$8,650	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$8,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
570710	Principal	\$831,000	\$0	\$0	\$0	\$0
570720	Interest	\$3,656	\$0	\$0	\$0	\$0
	<b>Total Debt Service</b>	<b>\$834,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$845,306</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	<b>\$841,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>(\$841,068)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**1999/2011 Debt Service 202**

1999 Series Improvement Refunding Revenue Bonds - US Bank

<b>Account Number</b>	<b>Account Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>SOURCES</b>						
361100/361300	Investment	\$19,291	\$12,223	\$8,000	\$8,000	\$275
	<b>Total Revenues</b>	\$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
	<b>Total Transfers</b>	\$1,280,000	\$1,290,000	\$1,230,000	\$1,230,000	\$1,280,001
	<b>TOTAL SOURCES</b>	<b>\$1,299,291</b>	<b>\$1,302,223</b>	<b>\$1,238,000</b>	<b>\$1,238,000</b>	<b>\$1,280,276</b>
<b>APPLICATIONS</b>						
530314	Consulting	\$2,500	\$0	\$5,000	\$5,000	\$2,500
	<b>Total Operating</b>	\$2,500	\$0	\$5,000	\$5,000	\$2,500
	<b>Total Transfers</b>	\$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
	<b>Total Debt Service</b>	\$235,880	\$1,275,000	\$1,275,001	\$1,275,001	\$1,275,001
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$238,380</b>	<b>\$1,275,000</b>	<b>\$1,280,001</b>	<b>\$1,280,001</b>	<b>\$1,277,501</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$236,095	\$1,297,006	\$1,317,496	\$1,324,229	\$1,282,228
	<b>Appropriation TO (FROM) Fund Balance</b>	\$1,060,911	\$27,223	(\$42,001)	(\$42,001)	\$2,775
	<b>FUND BALANCE - September 30 *</b>	\$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 are due on 10/1.

**Central Winds Debt Service 240**  
 2012 Limited General Obligation Note  
 BB&T Note refinanced internally at 0%

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

Voted Debt Millage Rate

<b>Account Number</b>	<b>Account Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>SOURCES</b>						
361100/361300	Investment	\$3,010	\$485	\$0	\$0	\$0
311000	Ad Valorem	\$110,662	\$28	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$113,672</b>	<b>\$513</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
381305	From Excellence in Customer Service	\$0	\$834,946	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$834,946</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$113,672</b>	<b>\$835,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPLICATIONS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$105,000	\$0	\$0	\$0	\$0
	<b>Total Debt Service</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$15,869	\$24,541	\$2,823	\$0	\$0
	<b>Appropriation TO (FROM) Fund Balance</b>	\$8,672	\$835,459	\$0	\$0	\$0
	<b>FUND BALANCE - September 30</b>	\$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
	<b>Total Revenues</b>	<b>\$24,694</b>	<b>\$18,968</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$800</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$24,694</b>	<b>\$18,968</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$800</b>
APPLICATIONS						
	<b>Total Operating</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
560650	Construction In Progress	\$0	\$0	\$150,000	\$0	\$885,900
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$885,900</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$885,900</b>
CHANGE IN FUND BALANCE						
	<b>FUND BALANCE - October 1</b>	<b>\$841,475</b>	<b>\$866,169</b>	<b>\$873,171</b>	<b>\$885,137</b>	<b>\$892,137</b>
	<b>Appropriation TO (FROM) Fund Balance</b>	<b>\$24,694</b>	<b>\$18,968</b>	<b>(\$143,000)</b>	<b>\$7,000</b>	<b>(\$885,100)</b>
	<b>FUND BALANCE - September 30</b>	<b>\$866,169</b>	<b>\$885,137</b>	<b>\$730,171</b>	<b>\$892,137</b>	<b>\$7,037</b>

**Revolving Rehab 302**

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

## 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
	<b>Total Revenues</b>	\$30,469	\$80,687	\$20,000	\$20,000	\$3,500
381001	From General Fund	\$1,900,000	\$500,000	\$0	\$0	\$0
	<b>Total Transfers</b>	\$1,900,000	\$500,000	\$0	\$0	\$0
	<b>TOTAL SOURCES</b>	<b>\$1,930,469</b>	<b>\$580,687</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$3,500</b>
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$259,568	\$54,570	\$54,570	\$39,170
	<b>Total Operating</b>	\$0	\$259,568	\$54,570	\$54,570	\$39,170
591153	To Park Impact	\$178,051	\$90,255	\$0	\$0	\$0
	<b>Total Transfers</b>	\$178,051	\$90,255	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$741,000	\$541,000	\$1,350,000
	<b>Total Capital</b>	\$0	\$0	\$741,000	\$541,000	\$1,350,000
	<b>TOTAL APPLICATIONS</b>	<b>\$178,051</b>	<b>\$349,823</b>	<b>\$795,570</b>	<b>\$595,570</b>	<b>\$1,389,170</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$2,133,933	\$3,886,351	\$3,506,352	\$4,117,215	\$3,541,645
	<b>Appropriation TO (FROM) Fund Balance</b>	\$1,752,418	\$230,864	(\$775,570)	(\$575,570)	(\$1,385,670)
	<b>FUND BALANCE - September 30</b>	\$3,886,351	\$4,117,215	\$2,730,782	\$3,541,645	\$2,155,975

## 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
<b>SOURCES</b>						
361100/361300	Investment	\$10,618	\$12,469	\$3,000	\$3,000	\$750
399100	Loan Repayment - CWDS	\$105,000	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$115,618</b>	<b>\$12,469</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$750</b>
381001	From General Fund	\$200,000	\$300,000	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$315,618</b>	<b>\$312,469</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$750</b>
<b>APPLICATIONS</b>						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
591240	To Central Winds GO Debt Service	\$0	\$834,946	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$834,946</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Total Capital</b>	<b>\$186,791</b>	<b>\$65,395</b>	<b>\$180,000</b>	<b>\$30,000</b>	<b>\$15,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$186,791</b>	<b>\$900,341</b>	<b>\$180,000</b>	<b>\$30,000</b>	<b>\$15,000</b>
<b>CHANGE IN FUND BALANCE</b>						
	<b>FUND BALANCE - October 1</b>	\$459,707	\$588,534	\$514,752	\$860,663	\$833,663
	<b>Appropriation TO (FROM) Fund Balance</b>	\$128,827	(\$587,872)	(\$177,000)	(\$27,000)	(\$14,250)
	<b>FUND BALANCE - September 30</b>	<b>\$588,534</b>	<b>\$662</b>	<b>\$337,752</b>	<b>\$833,663</b>	<b>\$819,413</b>
	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

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>Sources</b>					
Revenues	\$17,508,312	\$16,697,865	\$12,933,470	\$12,933,470	\$13,482,928
Transfers In	\$69,480	\$640,000	\$2,000,000	\$2,000,000	\$1,070,000
<b>Total Sources</b>	<b>\$17,577,792</b>	<b>\$17,337,865</b>	<b>\$14,933,470</b>	<b>\$14,933,470</b>	<b>\$14,552,928</b>
<b>Applications</b>					
Personal Services	\$3,060,792	\$2,342,689	\$2,518,650	\$2,500,397	\$2,541,445
Operating	\$4,522,099	\$6,685,673	\$7,276,467	\$7,264,287	\$7,494,008
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
<b>Total Applications</b>	<b>\$13,123,752</b>	<b>\$17,598,766</b>	<b>\$18,705,962</b>	<b>\$18,766,474</b>	<b>\$20,705,315</b>
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	\$0
420	Development Services	\$3,149,360	\$2,274,042	\$811,500	\$811,500	\$943,000
411	Stormwater	\$2,144,791	\$2,119,839	\$1,105,100	\$1,105,100	\$1,196,000
<b>TOTAL SOURCES</b>		<b>\$17,577,792</b>	<b>\$17,337,865</b>	<b>\$14,933,470</b>	<b>\$14,933,470</b>	<b>\$14,552,928</b>
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	\$2,077,916
411	Stormwater	\$2,084,073	\$1,404,969	\$1,105,100	\$1,374,789	\$1,408,850
<b>TOTAL APPLICATIONS</b>		<b>\$9,606,270</b>	<b>\$9,810,123</b>	<b>\$18,436,273</b>	<b>\$18,766,474</b>	<b>\$20,704,205</b>
<b>CHANGE IN FUND EQUITY</b>						
		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
<b>FUND EQUITY - October 1</b>		\$39,538,771	\$44,522,816	\$18,490,120	\$25,224,316	\$21,391,312
<b>Appropriation TO (FROM) Fund Equity</b>		\$7,971,522	\$7,527,742	(\$3,772,492)	(\$3,833,004)	(\$6,151,277)
<b>FUND EQUITY - September 30</b>		\$47,510,293	\$52,050,558	\$14,717,628	\$21,391,312	\$15,240,035
Non-Cash Adjustments		(\$2,987,477)	\$671,675			
<b>Total Net Assets per CAFR</b>		<b>44,522,816</b>	<b>52,722,233</b>			

## 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
<b>Sources</b>					
Revenues	\$12,277,641	\$12,693,984	\$11,016,870	\$11,016,870	\$11,343,928
Transfers In	\$6,000	\$250,000	\$2,000,000	\$2,000,000	\$1,070,000
<b>Total Sources</b>	<b>\$12,283,641</b>	<b>\$12,943,984</b>	<b>\$13,016,870</b>	<b>\$13,016,870</b>	<b>\$12,413,928</b>
<b>Applications</b>					
Personal Services	\$2,291,609	\$1,463,572	\$1,573,876	\$1,560,336	\$1,472,057
Operating Expenses	\$2,755,597	\$5,064,305	\$5,842,206	\$5,825,313	\$5,864,520
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	\$5,417,000
<b>Total Applications</b>	<b>\$9,815,865</b>	<b>\$13,420,262</b>	<b>\$16,036,927</b>	<b>\$16,036,927</b>	<b>\$15,917,439</b>
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			
<b>Total</b>	<b>38</b>	<b>38</b>	<b>20</b>		<b>22</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>38</b>	<b>38</b>	<b>20</b>		<b>22</b>
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### Water & Sewer Operations - Part Time - 3600

Maintenance Worker	0.73				
<b>Total</b>	<b>0.73</b>	<b>0</b>	<b>0.00</b>		<b>0.00</b>

<b>TOTAL PART-TIME PERSONNEL</b>	<b>0.73</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
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**Water Sewer Utility 410 / Service Availability 412**

Fund Recap

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>Original FY 20/21 Budget</b>	<b>Revised FY 20/21 Budget</b>	<b>FY 21/22 Budget</b>
<b>SOURCES</b>					
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	\$0
<b>TOTAL SOURCES</b>	<b>\$12,283,641</b>	<b>\$12,943,984</b>	<b>\$13,016,870</b>	<b>\$13,016,870</b>	<b>\$12,413,928</b>
<b>APPLICATIONS</b>					
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
<b>TOTAL APPLICATIONS</b>	<b>\$6,692,335</b>	<b>\$7,309,638</b>	<b>\$16,036,927</b>	<b>\$16,036,927</b>	<b>\$17,217,439</b>

<b>CHANGE IN FUND EQUITY</b>	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
<b>FUND EQUITY - October 1</b>	\$28,941,521	\$31,643,606	\$12,930,729	\$16,278,152	\$13,258,095
<b>Appropriation TO (FROM) Fund Equity</b>	\$5,591,306	\$5,634,346	(\$3,020,057)	(\$3,020,057)	(\$4,803,511)
<b>FUND EQUITY - September 30</b>	\$34,532,827	\$37,277,952	\$9,910,672	\$13,258,095	\$8,454,584
Non-cash Adjustments	(\$2,889,221)	(\$526,845)			
<b>Total Net Assets per ACFR</b>	\$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
599100	Contingency	\$0	\$0	\$0	\$13,540	\$3,961
	<b>Operating Revenues</b>	<b>\$10,801,918</b>	<b>\$11,574,925</b>	<b>\$10,856,870</b>	<b>\$10,856,870</b>	<b>\$11,293,928</b>
<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
	<b>Non-Operating Revenues</b>	<b>\$545,329</b>	<b>\$425,186</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$50,000</b>
	<b>Total Revenues</b>	<b>\$11,347,247</b>	<b>\$12,000,111</b>	<b>\$10,966,870</b>	<b>\$10,966,870</b>	<b>\$11,343,928</b>
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
	<b>Total Transfers</b>	<b>\$6,000</b>	<b>\$250,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$1,070,000</b>
	<b>TOTAL SOURCES</b>	<b>\$11,353,247</b>	<b>\$12,250,111</b>	<b>\$12,966,870</b>	<b>\$12,966,870</b>	<b>\$12,413,928</b>

## 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	\$772,471	\$869,093
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
	<b>Total Payroll</b>	<b>\$2,291,609</b>	<b>\$1,463,572</b>	<b>\$1,573,876</b>	<b>\$1,560,336</b>	<b>\$1,472,057</b>
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
599100	Contingency	\$0	\$0	\$0	\$13,540	\$3,961
	<b>Total Operating</b>	<b>\$2,755,597</b>	<b>\$5,064,305</b>	<b>\$5,842,206</b>	<b>\$5,825,313</b>	<b>\$5,864,520</b>



## 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
	<b>Total Debt Service</b>	<b>\$2,145,341</b>	<b>\$2,174,020</b>	<b>\$2,438,856</b>	<b>\$2,438,856</b>	<b>\$2,454,525</b>
591001	To General Fund	\$1,388,529	\$546,523	\$603,958	\$603,958	\$709,337
	<b>Total Transfers</b>	<b>\$1,388,529</b>	<b>\$546,523</b>	<b>\$603,958</b>	<b>\$603,958</b>	<b>\$709,337</b>
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
	<b>Total Capital</b>	<b>\$1,234,789</b>	<b>\$4,171,842</b>	<b>\$4,058,031</b>	<b>\$4,088,464</b>	<b>\$5,417,000</b>
	Transfer to Balance Sheet	(\$3,123,530)	(\$6,110,624)			
	<b>Transfer to Balance Sheet</b>	<b>(\$3,123,530)</b>	<b>(\$6,110,624)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$6,692,335</b>	<b>\$7,309,638</b>	<b>\$14,516,927</b>	<b>\$14,516,927</b>	<b>\$15,917,439</b>

### CHANGE IN FUND EQUITY

#### FUND EQUITY - October 1

#### Appropriation TO (FROM) Fund Equity

#### FUND EQUITY - September 30

Non-cash Adjustments

**Total Net Assets per ACFR**

	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	\$23,937,453	\$25,709,144	\$6,601,642	\$9,649,817	\$8,099,760
Appropriation TO (FROM) Fund Equity	\$4,660,912	\$4,940,473	(\$1,550,057)	(\$1,550,057)	(\$3,503,511)
FUND EQUITY - September 30	\$28,598,365	\$30,649,617	\$5,051,585	\$8,099,760	\$4,596,249
Non-cash Adjustments	(\$2,889,221)	(\$526,835)			
<b>Total Net Assets per ACFR</b>	<b>\$25,709,144</b>	<b>\$30,122,782</b>			

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
	<b>Operating Revenues</b>	<b>\$773,608</b>	<b>\$559,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Non-Operating:</i>						
361100/361300	Investment	\$156,786	\$134,551	\$50,000	\$50,000	\$0
	<b>Non-Operating Revenues</b>	<b>\$156,786</b>	<b>\$134,551</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
	<b>Total Revenues</b>	<b>\$930,394</b>	<b>\$693,873</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$930,394</b>	<b>\$693,873</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
APPLICATIONS						
	<b>Total Operating</b>	\$0	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$1,520,000	\$1,520,000	\$1,300,000
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,520,000</b>	<b>\$1,520,000</b>	<b>\$1,300,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,520,000</b>	<b>\$1,520,000</b>	<b>\$1,300,000</b>
<b>CHANGE IN FUND EQUITY</b>						
	<b>FUND EQUITY - October 1</b>	\$5,004,068	\$5,934,462	\$6,329,087	\$6,628,335	\$5,158,335
	<b>Appropriation TO (FROM) Fund Equity</b>	\$930,394	\$693,873	(\$1,470,000)	(\$1,470,000)	(\$1,300,000)
	<b>FUND EQUITY - September 30</b>	<b>\$5,934,462</b>	<b>\$6,628,335</b>	<b>\$4,859,087</b>	<b>\$5,158,335</b>	<b>\$3,858,335</b>

# 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
<b>Sources</b>					
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
<b>Total Sources</b>	<b>\$2,144,791</b>	<b>\$2,119,839</b>	<b>\$1,105,100</b>	<b>\$1,105,100</b>	<b>\$1,196,000</b>
<b>Applications</b>					
Personal Services	\$495,283	\$433,439	\$444,028	\$441,324	\$403,734
Operating Expenses	\$1,417,490	\$971,530	\$725,761	\$728,465	\$739,116
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
<b>Total Applications</b>	<b>\$2,447,572</b>	<b>\$2,998,145</b>	<b>\$1,374,789</b>	<b>\$1,374,789</b>	<b>\$1,408,850</b>
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
<b>Total</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>

### Engineering - 3810

City Engineer		1		
Construction Inspector	1	1		1
Civil Engineer	1	1	1	1
<b>Total</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>

<b>TOTAL FULL-TIME PERSONNEL</b>	<b>8</b>	<b>9</b>	<b>6</b>	<b>7</b>
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# 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
<b>SOURCES</b>						
<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
<b>Operating Revenues</b>		<b>\$1,147,667</b>	<b>\$1,134,637</b>	<b>\$1,097,600</b>	<b>\$1,097,600</b>	<b>\$1,196,000</b>
<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
<b>Non-Operating Revenues</b>		<b>\$933,644</b>	<b>\$595,202</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$0</b>
<b>Total Revenues</b>		<b>\$2,081,311</b>	<b>\$1,729,839</b>	<b>\$1,105,100</b>	<b>\$1,105,100</b>	<b>\$1,196,000</b>
381130	From Solid Waste	\$63,480	\$0	\$0	\$0	\$0
381001	From General Fund	\$0	\$390,000	\$0	\$0	\$0
<b>Total Transfers</b>		<b>\$63,480</b>	<b>\$390,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SOURCES</b>		<b>\$2,144,791</b>	<b>\$2,119,839</b>	<b>\$1,105,100</b>	<b>\$1,105,100</b>	<b>\$1,196,000</b>

### 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
<b>TOTAL APPLICATIONS</b>		<b>\$2,084,073</b>	<b>\$1,404,969</b>	<b>\$1,374,789</b>	<b>\$1,374,789</b>	<b>\$1,408,850</b>

### CHANGE IN FUND EQUITY

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

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	\$249,349	\$226,888
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
	<b>Total Payroll</b>	<b>\$495,283</b>	<b>\$433,439</b>	<b>\$444,028</b>	<b>\$441,324</b>	<b>\$403,734</b>
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
599100	Contingency	\$0	\$0	\$0	\$2,704	\$1
	<b>Total Operating</b>	<b>\$1,417,490</b>	<b>\$971,530</b>	<b>\$725,761</b>	<b>\$728,465</b>	<b>\$739,116</b>
591001	To General Fund	\$165,300	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$6,000	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$171,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$205,000</b>	<b>\$205,000</b>	<b>\$266,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$2,084,073</b>	<b>\$1,404,969</b>	<b>\$1,374,789</b>	<b>\$1,374,789</b>	<b>\$1,408,850</b>

**Stormwater 38**  
Operations 3800

Account Number	Description of Expenditure	FY 18/19	FY 19/20	Original FY 20/21	Revised FY 20/21	FY 21/22
		Actual	Actual	Budget	Budget	Budget
510100	Base Wages/Salaries	\$213,680	\$221,806	\$213,822	\$211,118	\$161,716
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
	<b>Total Payroll</b>	<b>\$363,371</b>	<b>\$353,704</b>	<b>\$385,172</b>	<b>\$382,468</b>	<b>\$289,214</b>
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
599100	Contingency	\$0	\$0	\$0	\$2,704	\$1
	<b>Total Operating</b>	<b>\$262,440</b>	<b>\$472,737</b>	<b>\$628,876</b>	<b>\$631,580</b>	<b>\$645,264</b>
591001	To General Fund	\$165,300	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$6,000	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$171,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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)			
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$205,000</b>	<b>\$205,000</b>	<b>\$266,000</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$797,111</b>	<b>\$826,441</b>	<b>\$1,219,048</b>	<b>\$1,219,048</b>	<b>\$1,200,478</b>

# 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
	<b>Total Payroll</b>	\$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
	<b>Total Operating</b>	\$1,155,050	\$498,793	\$96,885	\$96,885	\$93,852
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$1,935	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	\$0	(\$1,935)			
	<b>Total Capital</b>	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPLICATIONS</b>	\$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
<b>Sources</b>					
Revenues	\$3,149,360	\$2,274,042	\$811,500	\$811,500	\$943,000
Transfers In	\$0	\$0	\$0	\$0	\$0
<b>Total Sources</b>	<b>\$3,149,360</b>	<b>\$2,274,042</b>	<b>\$811,500</b>	<b>\$811,500</b>	<b>\$943,000</b>
<b>Applications</b>					
Personal Services	\$273,900	\$445,678	\$500,746	\$498,737	\$665,654
Operating Expenses	\$349,012	\$649,838	\$708,500	\$710,509	\$890,372
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$206,950	\$0	\$0	\$0	\$0
Capital Outlay	\$30,453	\$84,843	\$85,000	\$145,512	\$523,000
<b>Total Applications</b>	<b>\$860,315</b>	<b>\$1,180,359</b>	<b>\$1,294,246</b>	<b>\$1,354,758</b>	<b>\$2,079,026</b>
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
Development Coordinator	2	1	2	4
Customer Service Rep	1	1	1	
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>TOTAL FULL-TIME PERSONNEL</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>5</b>

### **Plans and Inspections - Part Time - 2400**

Customer Service Rep	0.73	2.19	4.73	0
<b>TOTAL PART-TIME PERSONNEL</b>	<b>0.73</b>	<b>2.19</b>	<b>4.73</b>	<b>5.00</b>



## 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
	<b>Operating Revenues</b>	<b>\$3,030,938</b>	<b>\$2,148,479</b>	<b>\$769,500</b>	<b>\$769,500</b>	<b>\$943,000</b>
<i>Non-Operating:</i>						
361100/361300	Investment	\$118,422	\$125,563	\$42,000	\$42,000	\$0
	<b>Non-Operating Revenues</b>	<b>\$118,422</b>	<b>\$125,563</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$0</b>
	<b>Total Revenues</b>	<b>\$3,149,360</b>	<b>\$2,274,042</b>	<b>\$811,500</b>	<b>\$811,500</b>	<b>\$943,000</b>
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL SOURCES</b>	<b>\$3,149,360</b>	<b>\$2,274,042</b>	<b>\$811,500</b>	<b>\$811,500</b>	<b>\$943,000</b>
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$829,862	\$1,095,516	\$1,294,246	\$1,354,758	\$2,077,916
	<b>Total Operating</b>	<b>\$829,862</b>	<b>\$1,095,516</b>	<b>\$1,294,246</b>	<b>\$1,354,758</b>	<b>\$2,077,916</b>
	<b>TOTAL APPLICATIONS</b>	<b>\$829,862</b>	<b>\$1,095,516</b>	<b>\$1,294,246</b>	<b>\$1,354,758</b>	<b>\$2,077,916</b>

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
<b>FUND EQUITY - October 1</b>	\$2,931,732	\$5,226,960	\$4,662,837	\$6,206,819	\$5,663,561
<b>Appropriation TO (FROM) Fund Equity</b>	\$2,319,498	\$1,178,526	(\$482,746)	(\$543,258)	(\$1,134,916)
<b>FUND EQUITY - September 30</b>	\$5,251,230	\$6,405,486	\$4,180,091	\$5,663,561	\$4,528,645
<b>Non-cash Adjustments:</b>					
Non-cash Adjustments:	(\$24,270)	(\$34,468)			
<b>Total Net Assets per ACFR</b>	<b>\$5,226,960</b>	<b>\$6,371,018</b>			

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	\$338,708	\$448,058
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
	<b>Total Payroll</b>	\$273,900	\$445,678	\$500,746	\$498,737	\$665,654
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
599100	Contingency	\$0	\$0	\$0	\$2,009	\$1,110
	<b>Total Operating</b>	\$349,012	\$649,838	\$708,500	\$710,509	\$889,262
591001	To General Fund	\$206,950	\$0	\$0	\$0	\$0
	<b>Total Transfers</b>	\$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)			
	<b>Total Capital</b>	\$0	\$0	\$85,000	\$145,512	\$523,000
	<b>TOTAL APPLICATIONS</b>	\$829,862	\$1,095,516	\$1,294,246	\$1,354,758	\$2,077,916

# 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** – Tuscawilla Lighting and Beautification District; an assessment district

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

**transfers** – see interfund transfers

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

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

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

**W&S** – Water and Sewer Utility Fund

**WTP** – water treatment plant