



CITY OF WINTER SPRINGS

ADOPTED BUDGET

FISCAL YEAR
2024



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

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BUDGET MESSAGE

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EXECUTIVE SUMMARY

(As transmitted with the Proposed Budget 07.01.23)

Respectfully submitted is the Proposed Fiscal Year 2024 Budget. The total Proposed Budget for all City funds combined is approximately \$72.7M (excluding appropriations to fund balance), and represents a \$14M or 23.8%, increase over the prior fiscal year's budget. Total proposed General Fund spending of \$24.1M represents a \$4.1M increase or 20.2% over the prior fiscal year. After careful review of expenditures necessary to maintain high quality government service and well-maintained public infrastructure, the FY 2024 budget was balanced with proposed operating millage rate of 2.4100 per \$1,000 of value. The proposed millage rate remains unchanged from the prior fiscal year.

Funding Outlook Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 9.3% in Fiscal Year 2024. At the proposed millage rate of 2.41 mills, the increase in taxable value is anticipated to result in \$682,285 in increased property tax revenues in the City's General Fund as compared to the FY 2023 budget. Of this increase, approximately 4% is attributable to new construction. An individual property owner's particular tax bill depends upon several factors including their property's valuation and taxable value, accumulated Save Our Homes savings, and the millage rate levied by the City as well as other agencies (School Board, County, SJRWMD, etc.).

The City's proposed millage rate represents approximately 15% or 15 cents of every dollar, of a Winter Springs taxpayer's total property tax bill. Exclusive of a projected ad valorem revenue increase, overall General Fund revenue sources for Fiscal Year 2024 are budgeted to increase an approximate 20.2% increase in those revenues from the prior fiscal year. Fall of FY 22, brought the biggest natural disaster in history of the City, causing damage to the City's infrastructure.



Budget Methodology

The City's Fiscal Year 2024 Proposed Budget continues to utilize our concerted, proactive budgeting approach and related strategies that were implemented effective with our Fiscal Year 2010 Budget. These measures, including personnel reorganizations (as warranted and appropriate) and prioritizing project needs and zero-based budgeting, have positioned us to meet and overcome the challenges and limitations we may face without raising our millage rate or reducing the outstanding levels of service provided to our citizens. This is a monumental task for Fiscal Year 2024 as we continue to face additional challenges such as labor and supply shortages, and the need to refurbish and replace wastewater infrastructure that is over 50 years old, steadily increasing inflation costs and repairs to infrastructure damage caused by Hurricane Ian.

Personnel and related expenditures represent approximately 61.6% 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 higher level of retention and recruitment. In fact, during FY23 salaries were increased in an effort to attract

and retain our talented employees. HR is also constantly trying to improve the retention rate. We continue to examine, as demonstrated in this FY 2024 budget, our overall staffing structure for potential additional reorganizations and opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2024 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

Fiscal Year 2023 began as the City started the tumultuous recovery from Hurricane Ian. The aftermath of widespread flooding left two bridge approaches severely damaged and several roadways in need of repair. Uprooted trees, broken water supply lines and flooding affected a number of the City's lift stations. Many of these damages have been repaired, but we do have additional Construction Improvements slated for FY24. Nearly six months after the start of the fiscal year, I took over the leadership as the Interim City Manager. It is my goal to continue to provide excellent service, while maintaining the high level of fiscal responsibility that our residents have come to expect. Some of those highlights over the last decade are as follows:

- Increased City's Credit Rating from AA to AA+.
- Earned an A rating according to CrimeGrade and is in the 91st percentile for safety in the US.
- Increased City's Pension (Letter) Grade from F to A.
- Enhanced and expanded Community Events via partnerships and sponsorships rather than tax dollars, while focusing on inclusion opportunities for the entire community.

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

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

Summary information related to the Fiscal Year 2024 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 22.5% in FY 2024. Inclusive of appropriations from fund balance, a total increase of 24.8% is projected as follows:

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
General	\$20,107,054	\$23,192,639	15.3%
Other Governmental	\$8,783,368	\$16,390,835	86.6%
Enterprise	<u>\$15,721,214</u>	<u>\$15,086,923</u>	(4.0%)
Sub-Total	\$44,611,636	\$54,670,397	22.5%
Appropriations From Fund Balance	<u>\$14,206,812</u>	<u>\$18,732,135</u>	31.9%
Total	<u>\$58,818,448</u>	<u>\$73,402,532</u>	<u>24.8%</u>

OVERALL BUDGET EXPENDITURE

Total expenditures and transfers out are projected to increase by 23.8% in FY 2024. Inclusive of appropriations to fund balance, a total increase of 24.8% is projected as follows:

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
General	\$20,079,653	\$24,137,122	20.2%
Other Governmental	\$15,224,745	\$26,799,680	76.0%
Enterprise	<u>\$23,439,633</u>	<u>\$21,794,691</u>	(7.0%)
Sub-Total	\$58,744,031	\$72,731,493	23.8%
Appropriations To Fund Balance	<u>\$74,417</u>	<u>\$671,039</u>	801.7%
Total	<u>\$58,818,448</u>	<u>\$73,402,532</u>	<u>24.8%</u>

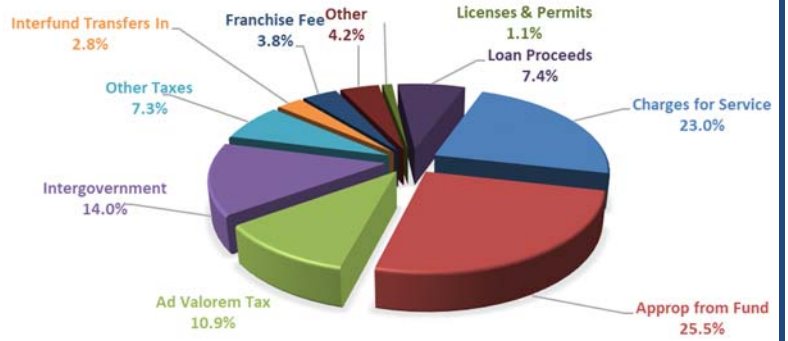
OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balance in the General Fund is projected to decrease. The operating coverage is positive, but there is almost \$1M in non-recurring capital expenditures. Year-end fund balances of the Other Governmental Funds (collectively) will decrease by \$10M which is largely due to 3rd Gen capital budget for bridges, resurfacing and stormwater rehabilitation. The Enterprise fund equity (collectively) is budgeted to substantially decrease largely due to increases in personnel services and projected consulting budget for the utility fund.

	FY 22/23 Estimated Ending Fund Bal/Equity	FY 23/24 Proposed Ending Fund Bal/Equity	Change
General	\$10,467,193	\$9,522,710	(9.0%)
Other Governmental	\$44,666,401	\$34,257,556	(23.3%)
Enterprise	<u>\$19,850,788</u>	<u>\$13,143,020</u>	(33.8%)
Total	<u>\$74,984,382</u>	<u>\$56,923,286</u>	<u>(24.1%)</u>

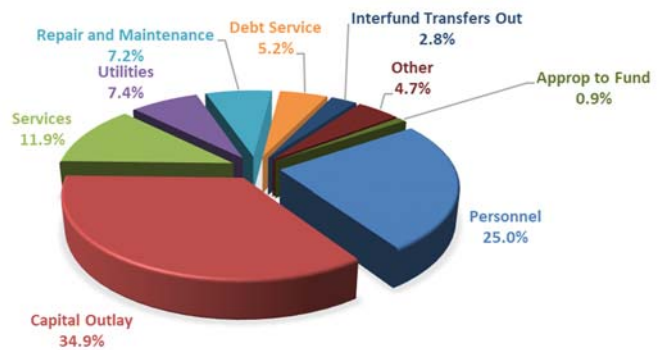
ORGANIZATION-WIDE SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Charges for Service	23.0%
Approp from Fund	25.5%
Ad Valorem Tax	10.9%
Intergovernment	14.0%
Other Taxes	7.3%
Interfund Transfers In	2.8%
Franchise Fee	3.8%
Other	4.2%
Licenses & Permits	1.1%
Loan Proceeds	7.4%
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	100.0%



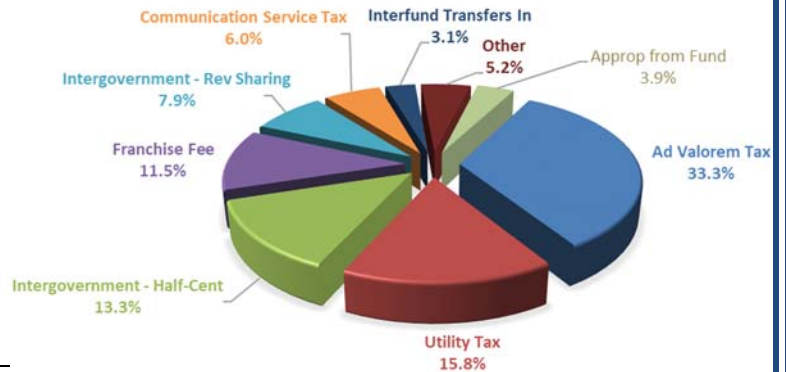
ORGANIZATION-WIDE APPLICATIONS OF FUNDS

<i>Application</i>	<i>% of Total</i>
Personnel	25.0%
Capital Outlay	34.9%
Services	11.9%
Utilities	7.4%
Repair and Maintenance	7.2%
Debt Service	5.2%
Interfund Transfers Out	2.8%
Other	4.7%
Approp to Fund	.9%
<hr/>	
	100.0%



GENERAL FUND SOURCES OF FUNDS

<i>Source</i>	<i>% of Total</i>
Ad Valorem Tax	33.3%
Utility Tax	15.8%
Intergovernment - Half-Cent	13.3%
Franchise Fee	11.5%
Intergovernment – Rev Sharing	7.9%
Communication Service Tax	6.0%
Interfund Transfers In	3.1%
Other	5.2%
Approp from Fund	3.9%
	100.0%



Ad Valorem

In order to fund the FY 2024 Proposed Budget a total millage rate of 2.4100 mills is proposed.

	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
Operating Millage Rate	2.4100	2.4100	0.0000

Incorporating the unchanged FY 2024 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 22/23</u>	<u>FY 23/24</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 2024 operating millage rate is 9.12% more than the “rolled-back” rate of 2.2085 mills, based on the ad valorem tax base as provided by the Seminole County Property Appraiser.

The preliminary FY 2024 ad valorem tax base compares to the base for FY 2023 as follows:

<u>FY 22/23</u> <u>(DR-420)</u>	<u>FY 23/24</u> <u>(DR-420*)</u>	<u>Change</u>
\$3,178,736,085	\$3,473,637,874	\$294,901,789 / 9.3%

**Includes New Construction of approximately \$12.9M*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2024 net ad valorem revenues are expected to increase \$682,285 or 9.3% as follows:

<u>FY 22/23</u> <u>(Adopted)</u>	<u>FY 23/24</u> <u>(DR-420)</u>	<u>Change</u>
\$7,354,324	\$8,036,609	\$682,285 / 9.3%

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

FY 2024 State Shared revenues are budgeted to increase by \$1,205,476 or 31.0% as follows:

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$3,894,524	\$5,100,000	\$1,205,476/ 31.0%

Local Communication Services Tax

Projected FY 2024 General Fund revenues from Local Communication Service Taxes are budgeted to increase by \$245,000 or 20.3% as follows:

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$1,205,000	\$1,450,000	\$245,000 / 20.3%

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 2024 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows: (This budget is based on the assumption that the franchise agreement with Duke Energy will be renewed in March 2024.)

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$4,975,500	\$5,825,000	\$849,500 / 17.1%

Other General Fund Sources

Other General Fund sources that includes interfund transfers are expected to increase \$161,331 or 12.2% as shown below. This increase is comprised of many accounts with marginal increases (includes Local Business Tax, Cell Towers Rental, Franchise/Administrative Service Fees).

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$1,327,152	1,488,483	\$161,331 / 12.2%

WATER & SEWER SOURCES

The budgeted revenues for FY23 included an adjustment increase of 8% to utility rates that was never realized.

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$13,536,214	\$13,072,143	(\$464,071) / (3.4%)

For FY 2024, potable water, sewer and reclaimed water rates will be indexed to the CPI of 4% (estimate) effective October 1, 2023. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

Water Works is a multi-year program that began in 2011 and focuses on improving City facilities and infrastructure related to waste. These multi-phase projects encompass all the City utilities, including the three water treatment plants, both wastewater treatment plants, the water distribution and sewer collection system. This project also includes plans for improving the taste and smell of the drinking water. The City has engaged two of the world's leading engineering firms, Carollo Engineers and Kimley-Horn and Associates, to consult with the City on how improvements can be realized.

In Fiscal Year 2020 the City contracted with Veolia Water North America - South, LLC (Veolia) to assume the operation, maintenance, and management services for the City's drinking water treatment, wastewater treatment, and reuse utilities. Priority repairs on the East and West waste water treatment plants (WWTP) are almost complete and the utility is in the process of negotiating a contract for the design of the new WWTP facilities. We have completed the comprehensive wastewater master plan, dynamic wastewater and reclaimed water hydraulic models, and conceptual design reports for each of the two wastewater reclamation facilities. The final phase of the program includes the replacement of the City's two wastewater reclamation facilities. Final engineering, design will take place over the year. The City will engage a construction manager at risk contractor by the end of FY 23 for the pre-construction phase of the project.

In late 2021, the City completed improvements at Water Treatment Plant No. 1 that increased system capacity by 30% and reduced chlorine demand by more than 60%. The City is currently looking at improvements for Water Treatment Plant 3 which includes power resiliency for Water Treatment Plant 3 and Lift Station 7W.

Construction for reclaimed expansion along SR 434 is almost complete; this project involves the installation of a 12" reclaimed water main and will migrate 379 homes and the HOA irrigation accounts in Tuskawilla Crossing to reclaimed irrigation. There is also a plan to migrate Winter Springs Village to reclaimed water soon after.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to decrease by \$123,500 or (12.6%) as follows:

<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>
\$977,000	\$853,500	(\$123,500) / (12.6%)

Diversification of the property tax base remains an important focus for the City. Single-family residential construction numbers, while lower than the previous year, remain steady, with over 500-units currently under construction, including the 114-unit Winter Springs Townhome Subdivision. The demand for retirement housing is still strong, with vertical construction complete on the Savoy Retirement Residence in the Town Center and new project proposals under development review. Commercial development demand is increasing in terms of new construction of the Winter Springs Marketplace Shopping Center and Chase Bank. The occupancy of previously vacant tenant space is also trending in a positive direction.

Revenues for FY 23/24 are projected to be lower than FY 22/23. Due to the impact of hurricanes Ian and Nicole at the beginning of the current fiscal year; along with subsequent development regulation review and assessment conducted by the City, a lesser number of permits have been issued for larger scale development projects. It is anticipated that several permit applications for Commercial and Residential developments will be received before the end of the fiscal year, potentially reducing the projected decrease of Development Services revenues.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

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

TLBD Maintenance & Debt Service Funds - Phases I and II

The TLBD Maintenance assessment has been unchanged since FY 2010 when the annual assessment was decreased to \$120/ERU from the legal maximum of \$128/ERU. For FY 2024, increasing the rate to the legal maximum of \$128 is proposed. The assessment for this maintenance fund may not be sufficient due to significant inflation and increased labor costs and will require reevaluation in 2024 the cost of which is include in the FY 24 budget.

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.

Tuscahill III Special Assessment Fund

The Tuscahill 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 Tuscahill Units 12/12A wall. There is a proposed increase to the capital assessment from \$85/BU to \$88/BU. The maintenance assessment of \$87/BU remains

unchanged. Both assessments are now at the legal maximum of \$88/BU and \$87/BU, respectively. The assessments for this fund are insufficient and will require reevaluation in 2024.

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 qualified public infrastructure projects and are distributed 25% to the School Board, 24.2% to the County with the remaining 50.8% of net revenues distributed according to a statutory formula to the County and all Seminole municipalities. Per the interlocal agreement, the Winter Springs' distribution percentage is 2.99%, which may be utilized for public infrastructure as defined in the Florida statutes [Section 212.055(2)(d)].

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. The weekly service includes two solid waste, one recycling and one-yard waste pickup. The recent competitive bidding experiences of other nearby municipalities and counties did not result in favorable outcomes for their residents. As a result of that evaluation, staff recommended that the Commission grant a long-term extension to Waste Pro of Florida because such extension would be more economically advantageous to the citizens of Winter Springs than competitively bidding solid waste services in the current market. That long term extension was authorized on May 10, 2021 with Ordinance 2021-03 and became effective March 1, 2022, after the expiration of the previous addendum, and will remain in effect through February 28, 2027 with three additional one-year extensions available upon mutual consent.

The residential rate of \$18.10 has remained unchanged for over 18 years. This rate will be assessed over the months to come as the City's expenditures for the services provided and landfill costs have been rising over the years.

Impact Fee Funds

In 2016, the City Commission adopted Ordinance 2016-10 amending the City's transportation impact fee schedule. For most commercial and residential land uses, the new transportation impact fees are significantly lower than the previous fees. In 2017, the City Commission adopted Ordinance 2017-16, which reduced police and fire impact fees while an increase was warranted for park impact fees. Impact fee revenues are not budgeted until received.

EXPENDITURE HIGHLIGHTS

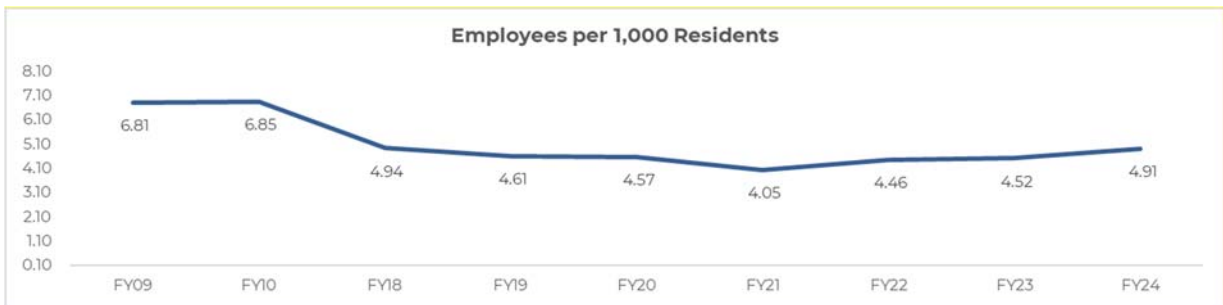
PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker’s comp, and retirement benefits. These costs account for the majority of the City’s operating expenditures. Some of the challenges we have faced in previous fiscal years, that continue to be a challenge into FY 2024 are a volatile labor market, increases to minimum wage, additional staffing needed to facilitate essential and significant infrastructure enhancements, increased inflation, and the impact of the baby boomer generation retiring in large numbers. In order to face these challenges and to maintain our competitive advantage for recruiting and retention, we regularly review processes searching for opportunities to enhance efficiencies or automate processes, we have made market adjustments to salaries and pay ranges, most notably in the police department; increased our headcount to meet with service level demands; and we have increased benefits available to employees. Personnel costs, totaling \$18,341,746 are proposed to increase 17.9% over the prior fiscal year as follows:

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
General	\$12,690,624	\$14,876,575	17.2%
Enterprise	<u>2,865,151</u>	<u>3,465,171</u>	20.9%
Total	\$15,555,775	\$18,341,746	17.9%

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 2024 accompanied by trailing historical data follows:

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



Pension - Funding of the City’s Defined Benefit Pension Plan is an important and critical area of focus. Due to the nature of a Defined Benefit plan, the City is statutorily obligated to provide funding

sufficient to keep the plan actuarially sound. In a typical Defined Benefit plan structure, market gains are expected to fund the majority of this financial obligation. However, when market conditions result in losses and an associated decrease in plan assets, the City is obligated to fund these losses to the extent necessary to make the plan “actuarially whole.” Thus, a Defined Benefit plan and its associated benefit structure and contractual liability must be proactively monitored and reviewed in order to ensure the City’s fiscal ability to meet its related statutory obligation, as well as to gauge and ensure the sustainability of the plan.

Pension plan funding levels have improved significantly over the past thirteen years. The vested benefit security ratio increased from 48.8% in FY 2007 to 110.9% as of October 1, 2021. The vested benefit security ratio for the plan year ended 2022 is 88.0%. The smoothed investment return was 6.76% and was less than 7.4% rate of return assumed. During the end of this valuation period, the market had sustained a significant decline in value.

Health Insurance - Effective in FY 2012, the City migrated away from an HMO-type health insurance plan in favor of Major Medical (high deductible) benefit plan structure, inclusive of an HSA (Health Savings Account). To meet the demands of the current labor market, we have offered a traditional PPO plan, as a buy-up option to employees, in addition to subsidizing dependent and family medical premiums. Additionally, the City continues its proactive healthcare program which includes: education, wellness programs and financial incentives. The City is committed to a balanced employer-employee cost sharing and accountability benefit plan.

OPERATING COSTS

FY 2024 Operating Costs, totaling \$22,914,371 are proposed to increase 19.3% from the prior fiscal year as follows:

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
General	\$5,433,242	\$7,046,347	29.7%
Other Governmental	5,140,840	\$5,199,591	1.1%
Enterprise	<u>8,625,920</u>	<u>\$10,668,433</u>	23.7%
Total	\$19,200,002	\$22,914,371	19.3%

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

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
Information & General Gov't	\$1,022,535	\$1,612,352	57.7%
Community Development	\$1,409,350	\$1,526,749	8.3%
Parks & Recreation	\$1,220,438	\$1,733,846	42.1%
Police	\$1,270,581	\$1,488,299	17.1%
Finance	\$236,576	\$275,086	16.3%
Public Works	\$190,340	\$228,814	20.2%
Executive	<u>\$83,422</u>	<u>\$181,201</u>	117.2%
Total	\$5,433,242	\$7,046,347	29.7%

The increase in Executive stems from the cost for services for the City Manager search. Increases in Operations (Information Technology & General Government) are attributed to increases in computer equipment replacements, software licensing agreements and general liability insurance. Increases in Parks are attributed to increases in tree maintenance and consulting for an updated master plan.

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 2024 Capital Outlay, totaling \$25.6M is 41.4% more than last year's budget as follows:

	FY 22/23 Original Budget	FY 23/24 Proposed Budget	Change
General	\$680,786	\$924,200	35.8%
Other Governmental	8,657,880	20,181,400	133.1%
Enterprise	<u>8,773,400</u>	<u>4,496,000</u>	(48.8%)
Total	\$18,112,066	\$25,601,600	41.4%

The substance of the FY 2024 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), Sewer Plant Replacement (ARPA/SRFL) Fund, Capital Project Funds and Enterprise Funds, which are funded by infrastructure surtax, developer fees, grants and/or user fees. A detailed capital list begins on page 18. Design of the new East and West WWTP is expected to begin in late FY23. This will include bringing on a CMAR during the pre-construction phase. These costs will be funded by ARPA and the State Revolving Fund loan.

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 2024.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2024 Proposed Budget is scheduled for July 10, 2023. In accordance with TRIM law, a proposed millage rate is required to be adopted by August 4, 2023. Therefore, consideration and adoption of the tentative millage rate is scheduled for the July 10th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2024 Budget is scheduled for September 11, 2023 and the final public hearing is scheduled for September 25, 2023.

ACKNOWLEDGEMENTS

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



Philip Hursh
Interim City Manager

Source and Application of Funds

Fiscal Year 2023-2024 Budget

Fund Type	FY 20/21 Actual	Unaudited FY 21/22 Actual	Adopted FY 22/23 Budget	FY 23/24 Budget
General	\$19,955,833	\$21,195,456	\$20,107,054	\$23,192,639
Other Governmental:				
Special Revenue	\$7,929,213	\$10,485,763	\$6,751,923	\$14,210,400
Special Assessment	\$721,698	\$724,387	\$716,644	\$750,935
Debt Service	\$1,231,059	\$1,295,070	\$1,285,001	\$1,320,000
Capital Project	\$913,253	\$117,836	\$29,800	\$109,500
Enterprise	\$17,005,240	\$15,352,749	\$15,721,214	\$15,086,923
Total Sources (exclusive of approp)	\$47,756,296	\$49,171,261	\$44,611,636	\$54,670,397
Total Appropriations FROM Funds	\$2,282,087	\$564,120	\$14,206,812	\$18,732,135
Total Sources	\$50,038,383	\$49,735,381	\$58,818,448	\$73,402,532

Fund Type	FY 20/21 Actual	Unaudited FY 21/22 Actual	Adopted FY 22/23 Budget	FY 23/24 Budget
General	\$19,848,248	\$20,687,264	\$20,079,653	\$24,137,122
Other Governmental:				
Special Revenue	\$8,439,858	\$5,240,938	\$10,275,183	\$23,404,212
Special Assessment	\$745,797	\$757,830	\$834,061	\$850,467
Debt Service	\$1,278,501	\$1,275,000	\$1,277,501	\$1,277,501
Capital Project	\$373,345	\$270,180	\$2,838,000	\$1,267,500
Enterprise	\$9,406,234	\$9,929,386	\$23,439,633	\$21,794,691
Total Applications (exclusive of approp)	\$40,091,983	\$38,160,598	\$58,744,031	\$72,731,493
Total Appropriations TO Funds	\$9,946,400	\$11,574,783	\$74,417	\$671,039
Total Applications *	\$50,038,383	\$49,735,381	\$58,818,448	\$73,402,532

* Includes interfund transfers of:	\$6,813,856	\$4,834,603	\$2,054,859	\$2,049,168
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ALL FUNDS - SUMMARY

Source/Application Category

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES					
Revenues					
General	\$19,421,977	\$20,640,854	\$19,327,196	\$20,797,893	\$22,433,471
Other Governmental	\$7,365,223	\$8,343,055	\$7,508,367	\$7,220,527	\$15,100,835
Enterprise	\$14,155,240	\$15,352,749	\$15,721,214	\$16,001,214	\$15,086,923
TOTAL REVENUES	\$40,942,440	\$44,336,658	\$42,556,777	\$44,019,634	\$52,621,229
Transfers					
General	\$533,856	\$554,602	\$779,858	\$779,858	\$759,168
Other Governmental	\$3,430,000	\$4,280,001	\$1,275,001	\$1,275,001	\$1,290,000
Enterprise	\$2,850,000	\$0	\$0	\$0	\$0
TOTAL TRANSFERS	\$6,813,856	\$4,834,603	\$2,054,859	\$2,054,859	\$2,049,168
Total Sources *	\$47,756,296	\$49,171,261	\$44,611,636	\$46,074,493	\$54,670,397
APPLICATIONS					
Personnel Services					
General	\$11,351,316	\$11,446,273	\$12,690,624	\$12,410,442	\$14,876,575
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$1,561,509	\$2,079,329	\$2,865,151	\$2,629,151	\$3,465,171
TOTAL PAYROLL	\$12,912,825	\$13,525,602	\$15,555,775	\$15,039,593	\$18,341,746
Operating					
General	\$3,555,622	\$4,408,554	\$5,433,242	\$5,785,724	\$7,046,347
Other Governmental	\$4,133,155	\$4,313,680	\$5,140,840	\$5,850,115	\$5,199,591
Enterprise	\$7,100,809	\$7,191,902	\$8,625,920	\$8,822,885	\$10,668,433
TOTAL OPERATING	\$14,789,586	\$15,914,136	\$19,200,002	\$20,458,724	\$22,914,371
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$1,409,933	\$1,410,263	\$1,410,225	\$1,410,225	\$1,410,789
Enterprise	\$1,579,208	\$1,124,837	\$2,411,104	\$2,411,104	\$2,413,819
TOTAL DEBT SERVICE	\$2,989,141	\$2,535,100	\$3,821,329	\$3,821,329	\$3,824,608
Transfers					
General	\$4,280,000	\$4,280,001	\$1,275,001	\$1,275,001	\$1,290,000
Other Governmental	\$2,000,000	\$7,900	\$15,800	\$15,800	\$7,900
Enterprise	\$533,856	\$546,702	\$764,058	\$764,058	\$751,268
TOTAL TRANSFERS	\$6,813,856	\$4,834,603	\$2,054,859	\$2,054,859	\$2,049,168
Capital					
General	\$661,310	\$552,436	\$680,786	\$1,190,562	\$924,200
Other Governmental	\$3,294,413	\$1,812,105	\$8,657,880	\$9,795,842	\$20,181,400
Enterprise	\$3,020,127	\$1,940,396	\$8,773,400	\$9,176,400	\$4,496,000
TOTAL CAPITAL	\$6,975,850	\$4,304,937	\$18,112,066	\$20,162,804	\$25,601,600
Total Applications *	\$44,481,258	\$41,114,378	\$58,744,031	\$61,537,309	\$72,731,493

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 20/21 and FY21/22 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 \$4,389,276 and \$2,953,780, respectively.

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

<i>Source</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Charges for Service	\$16,280,408	32.7%	\$18,341,264	31.2%	\$16,880,295	23.0%
Ad Valorem Tax	\$6,628,699	13.3%	\$7,354,324	12.5%	\$8,036,609	10.9%
Loan Proceeds	\$0	0.0%	\$0	0.0%	\$5,400,000	7.4%
Utility Tax	\$3,526,093	7.1%	\$3,436,760	5.8%	\$3,810,500	5.2%
Intergovernment - Local Infrastructure	\$2,967,620	6.0%	\$2,660,169	4.5%	\$3,430,000	4.7%
Intergovernment - Half-Cent	\$3,073,018	6.2%	\$2,614,500	4.4%	\$3,200,000	4.4%
Franchise Fee	\$2,537,397	5.1%	\$2,354,007	4.0%	\$2,772,432	3.8%
Miscellaneous	\$2,127,678	4.3%	\$768,920	1.3%	\$2,249,721	3.1%
Interfund Transfers In	\$4,834,603	9.7%	\$2,054,859	3.5%	\$2,049,168	2.8%
Intergovernment - Rev Sharing	\$1,873,827	3.8%	\$1,280,024	2.2%	\$1,900,000	2.6%
Intergovernment - Other	\$811,611	1.6%	\$639,020	1.1%	\$1,760,300	2.4%
Communication Service Tax	\$1,336,397	2.7%	\$1,205,000	2.0%	\$1,450,000	2.0%
Licenses & Permits	\$1,002,362	2.0%	\$981,665	1.7%	\$783,541	1.1%
Special Assessments	\$715,879	1.4%	\$715,124	1.2%	\$745,355	1.0%
Fines & Forfeitures	\$488,779	1.0%	\$103,500	0.2%	\$111,976	0.2%
Other Taxes	\$89,344	0.2%	\$102,500	0.2%	\$90,500	0.1%
Impact Fees	\$877,546	1.8%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$564,120	1.1%	\$14,206,812	24.2%	\$18,732,135	25.5%
Total Sources	\$49,735,381	100.0%	\$58,818,448	100.0%	\$73,402,532	100.0%

<i>Application</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Capital Outlay	\$2,364,541	4.8%	\$18,112,066	30.8%	\$25,601,600	34.9%
Personnel	\$13,525,602	27.2%	\$15,555,775	26.4%	\$18,341,746	25.0%
Services	\$5,862,932	11.8%	\$6,245,717	10.6%	\$8,760,714	11.9%
Repair and Maintenance	\$2,936,075	5.9%	\$4,716,750	8.0%	\$5,294,306	7.2%
Utilities	\$4,867,745	9.8%	\$5,338,826	9.1%	\$5,439,755	7.4%
Debt Service	\$1,521,716	3.1%	\$3,821,329	6.5%	\$3,824,608	5.2%
Interfund Transfers Out	\$4,834,603	9.7%	\$2,054,859	3.5%	\$2,049,168	2.8%
Other Operating	\$1,107,709	2.2%	\$1,654,416	2.8%	\$1,864,662	2.5%
Supplies	\$661,984	1.3%	\$772,481	1.3%	\$1,037,811	1.4%
Fuel	\$412,123	0.8%	\$412,944	0.7%	\$432,388	0.6%
Grants & Aids	\$65,568	0.1%	\$58,868	0.1%	\$84,735	0.1%
Approp to Fund	\$11,574,783	23.3%	\$74,417	0.1%	\$671,039	0.9%
Total Applications	\$49,735,381	100.0%	\$58,818,448	100.0%	\$73,402,532	100.0%

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

<i>Source</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Non-Department	\$20,604,169	41.4%	\$19,026,000	32.3%	\$28,460,092	38.8%
Water & Sewer	\$12,633,243	25.4%	\$13,422,714	22.8%	\$12,592,143	17.2%
Public Works	\$9,874,261	19.9%	\$6,749,688	11.5%	\$8,286,642	11.3%
General Government	\$1,313,841	2.6%	\$1,294,001	2.2%	\$1,347,000	1.8%
Stormwater	\$1,134,860	2.3%	\$1,196,000	2.0%	\$1,141,280	1.6%
Community Development	\$1,166,223	2.3%	\$755,009	1.3%	\$821,476	1.1%
Finance	\$542,631	1.1%	\$764,058	1.3%	\$751,268	1.0%
Protective Inspections	\$986,123	2.0%	\$943,000	1.6%	\$743,500	1.0%
Parks & Recreation	\$541,565	1.1%	\$270,750	0.5%	\$275,270	0.4%
Police	\$199,814	0.4%	\$116,916	0.2%	\$135,226	0.2%
Fire	\$61,261	0.1%	\$25,000	0.0%	\$80,000	0.1%
Executive & Legislative	\$52,742	0.1%	\$48,500	0.1%	\$36,500	0.0%
Information Services	\$60,528	0.1%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$564,120	1.1%	\$14,206,812	24.2%	\$18,732,135	25.5%
Total Sources	\$49,735,381	100.0%	\$58,818,448	100.0%	\$73,402,532	100.0%

<i>Application</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Water & Sewer	\$7,691,302	15.5%	\$20,968,300	35.6%	\$22,931,544	31.2%
Public Works	\$9,305,511	18.7%	\$11,104,450	18.9%	\$18,693,468	25.5%
Police	\$7,622,194	15.3%	\$7,771,209	13.2%	\$9,450,819	12.9%
Community Development	\$2,242,955	4.5%	\$4,696,712	8.0%	\$4,219,427	5.7%
Parks & Recreation	\$2,455,663	4.9%	\$2,942,517	5.0%	\$3,913,140	5.3%
Information Services	\$2,504,053	5.0%	\$2,716,734	4.6%	\$3,614,216	4.9%
General Government	\$2,116,052	4.3%	\$2,503,746	4.3%	\$3,057,800	4.2%
Protective Inspections	\$1,266,376	2.5%	\$2,295,617	3.9%	\$2,402,992	3.3%
Stormwater	\$979,608	2.0%	\$1,541,516	2.6%	\$1,868,055	2.5%
Finance	\$1,221,802	2.5%	\$1,513,153	2.6%	\$1,752,423	2.4%
Executive & Legislative	\$591,074	1.2%	\$690,077	1.2%	\$827,609	1.1%
Fire	\$164,008	0.3%	\$0	0.0%	\$0	0.0%
Approp to Fund	\$11,574,783	23.3%	\$74,417	0.1%	\$671,039	0.9%
Total Applications	\$49,735,381	100.0%	\$58,818,448	100.0%	\$73,402,532	100.0%

PROJECTED CHANGES IN FUND BALANCE

Governmental Funds - Major/Non-Major in the Aggregate

	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
GENERAL FUND			
Sources	\$20,107,054	\$21,577,751	\$23,192,639
Applications	\$20,079,653	\$20,661,729	\$24,137,122
Appropriation To (From) Fund Balance	\$27,401	\$916,022	(\$944,483)
FUND BALANCE - October 1	\$9,042,979	\$9,551,171	\$10,467,193
Appropriation TO (FROM) Fund Balance	\$27,401	\$916,022	(\$944,483)
FUND BALANCE - September 30	\$9,070,380	\$10,467,193	\$9,522,710
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	\$8,783,368	\$8,495,528	\$16,390,835
Applications	\$15,224,745	\$17,071,982	\$26,799,680
Appropriation To (From) Fund Balance	(\$6,441,377)	(\$8,576,454)	(\$10,408,845)
FUND BALANCE - October 1	\$43,126,338	\$53,242,855	\$44,800,676
Appropriation TO (FROM) Fund Balance	(\$6,441,377)	(\$8,576,454)	(\$10,408,845)
FUND BALANCE - September 30	\$36,684,961	\$44,666,401	\$34,391,831
SOLID WASTE FUND			
Sources	\$3,265,339	\$2,728,752	\$2,758,150
Applications	\$3,259,646	\$3,869,646	\$3,247,221
Appropriation To (From) Fund Balance	\$5,693	(\$1,140,894)	(\$489,071)
FUND BALANCE - October 1	\$1,907,320	\$2,969,698	\$1,828,804
Appropriation TO (FROM) Fund Balance	\$5,693	(\$1,140,894)	(\$489,071)
FUND BALANCE - September 30	\$1,913,013	\$1,828,804	\$1,339,733
INFRASTRUCTURE SURTAX FUND			
Sources	\$2,760,169	\$2,760,169	\$3,580,000
Applications	\$2,763,380	\$4,158,524	\$10,525,000
Appropriation To (From) Fund Balance	(\$3,211)	(\$1,398,355)	(\$6,945,000)
FUND BALANCE - October 1	\$6,397,524	\$9,756,470	\$8,358,115
Appropriation TO (FROM) Fund Balance	(\$3,211)	(\$1,398,355)	(\$6,945,000)
FUND BALANCE - September 30	\$6,394,313	\$8,358,115	\$1,413,115
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$2,757,860	\$3,006,607	\$10,052,685
Applications	\$9,201,719	\$9,043,812	\$13,027,459
Appropriation To (From) Fund Balance	(\$6,443,859)	(\$6,037,205)	(\$2,974,774)
FUND BALANCE - October 1	\$34,821,494	\$40,516,687	\$34,613,757
Appropriation TO (FROM) Fund Balance	(\$6,443,859)	(\$6,037,205)	(\$2,974,774)
FUND BALANCE - September 30	\$28,377,635	\$34,479,482	\$31,638,983

PROJECTED CHANGES IN FUND EQUITY

Enterprise Funds

	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
ALL ENTERPRISE FUNDS			
Sources	\$15,721,214	\$16,001,214	\$15,086,923
Applications (includes capital, principal reduction, if applicable)	\$23,439,633	\$23,803,598	\$21,794,691
Appropriation TO (FROM) Fund Equity	(\$7,718,419)	(\$7,802,384)	(\$6,707,768)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY ¹ - October 1	\$19,806,570	\$27,653,172	\$19,850,788
Appropriation TO (FROM) Fund Equity	(\$7,718,419)	(\$7,802,384)	(\$6,707,768)
FUND EQUITY¹ - September 30	\$12,088,151	\$19,850,788	\$13,143,020
WATER & SEWER (Utility & Service Availability)			
Sources	\$13,536,214	\$13,816,214	\$13,072,143
Applications (includes capital, principal reduction, if applicable)	\$19,602,500	\$19,617,500	\$17,523,644
Appropriation TO (FROM) Fund Equity	(\$6,066,286)	(\$5,801,286)	(\$4,451,501)
	Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY ¹ - October 1	\$12,940,380	\$19,856,012	\$14,054,726
Appropriation TO (FROM) Fund Equity	(\$6,066,286)	(\$5,801,286)	(\$4,451,501)
FUND EQUITY¹ - September 30	\$6,874,094	\$14,054,726	\$9,603,225
DEVELOPMENT SERVICES			
Sources	\$977,000	\$977,000	\$853,500
Applications (includes capital, principal reduction, if applicable)	\$2,295,617	\$2,295,617	\$2,402,992
Appropriation TO (FROM) Fund Equity	(\$1,318,617)	(\$1,318,617)	(\$1,549,492)
	Net Assets less Net Capital		
FUND EQUITY ¹ - October 1	\$4,968,501	\$5,813,907	\$4,495,290
Appropriation TO (FROM) Fund Equity	(\$1,318,617)	(\$1,318,617)	(\$1,549,492)
FUND EQUITY¹ - September 30	\$3,649,884	\$4,495,290	\$2,945,798
STORMWATER			
Sources	\$1,208,000	\$1,208,000	\$1,161,280
Applications (includes capital, principal reduction)	\$1,541,516	\$1,890,481	\$1,868,055
Appropriation TO (FROM) Fund Equity	(\$333,516)	(\$682,481)	(\$706,775)
	Net Assets less Net Capital		
FUND EQUITY ¹ - October 1	\$1,897,689	\$1,983,254	\$1,300,773
Appropriation TO (FROM) Fund Equity	(\$333,516)	(\$682,481)	(\$706,775)
FUND EQUITY¹ - September 30	\$1,564,173	\$1,300,773	\$593,998

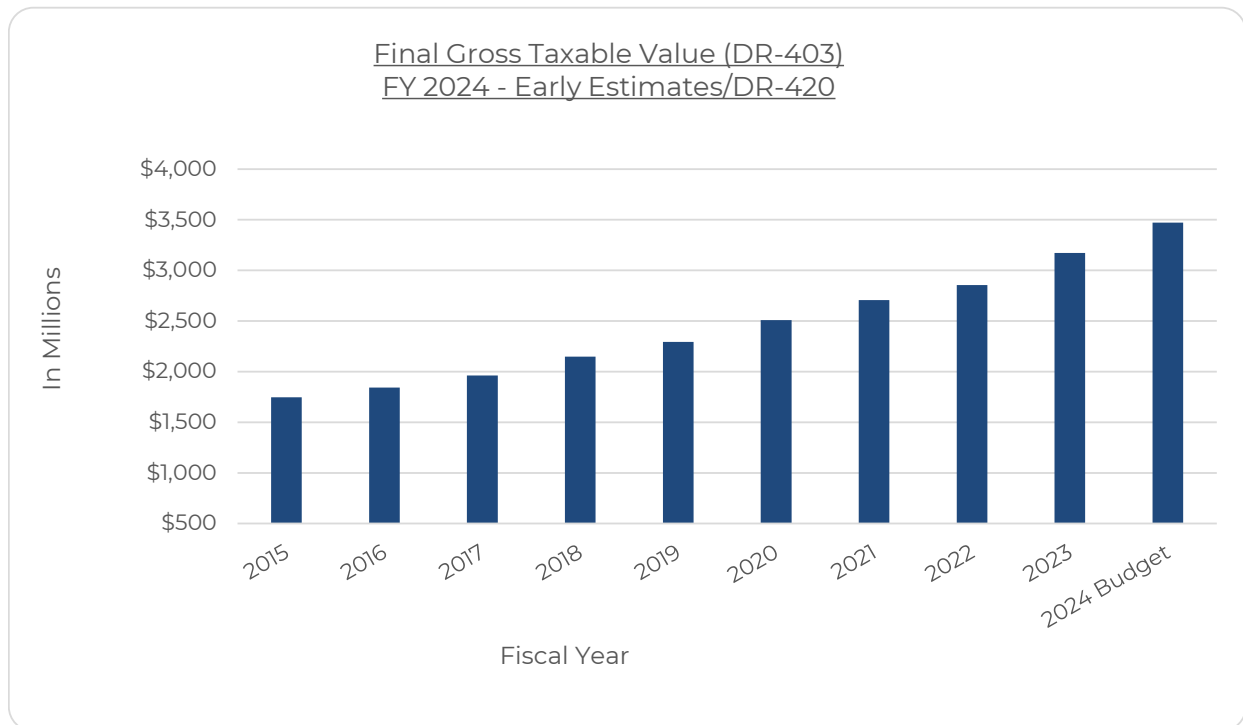
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to ACFR fund equity balances.

REVENUES

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City's General Fund. For the proposed budget year, the ad valorem revenue budget accounts for 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 2024 is not the final valuation but rather the valuation as submitted by the Property Appraiser (Early Estimate/DR-420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-403	Percentage Incr (Decr)
2015	2014	\$1,748,258,752	6.6%
2016	2015	\$1,843,713,578	5.5%
2017	2016	\$1,961,341,503	6.4%
2018	2017	\$2,147,274,968	9.5%
2019	2018	\$2,293,968,241	6.8%
2020	2019	\$2,509,878,198	9.4%
2021	2020	\$2,708,235,730	7.9%
2022	2021	\$2,854,767,219	5.4%
2023	2022	\$3,171,266,844	11.1%
DR420			
2024	2023	\$3,473,637,874	9.5%



REVENUES

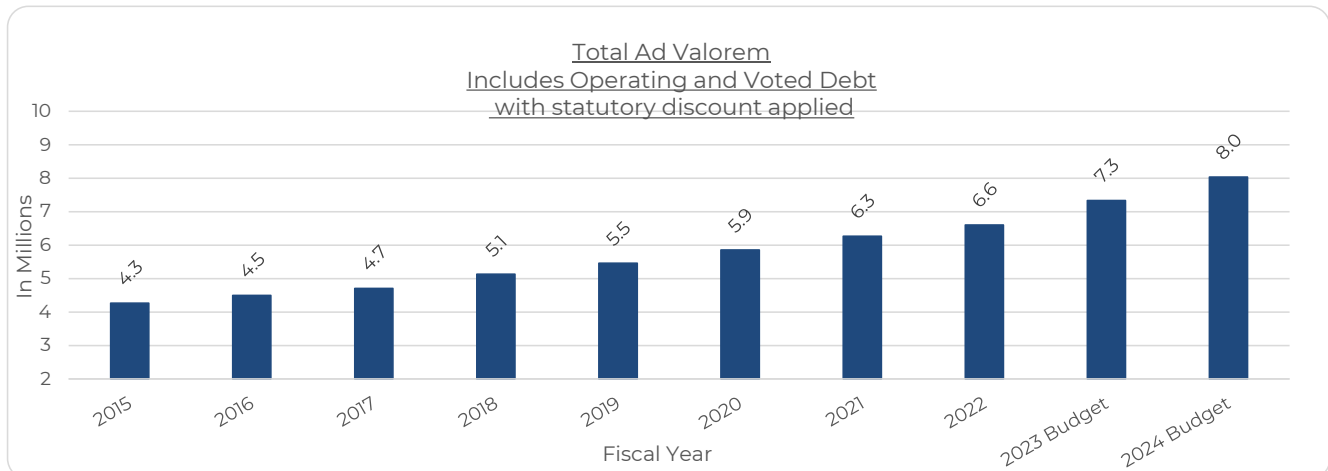
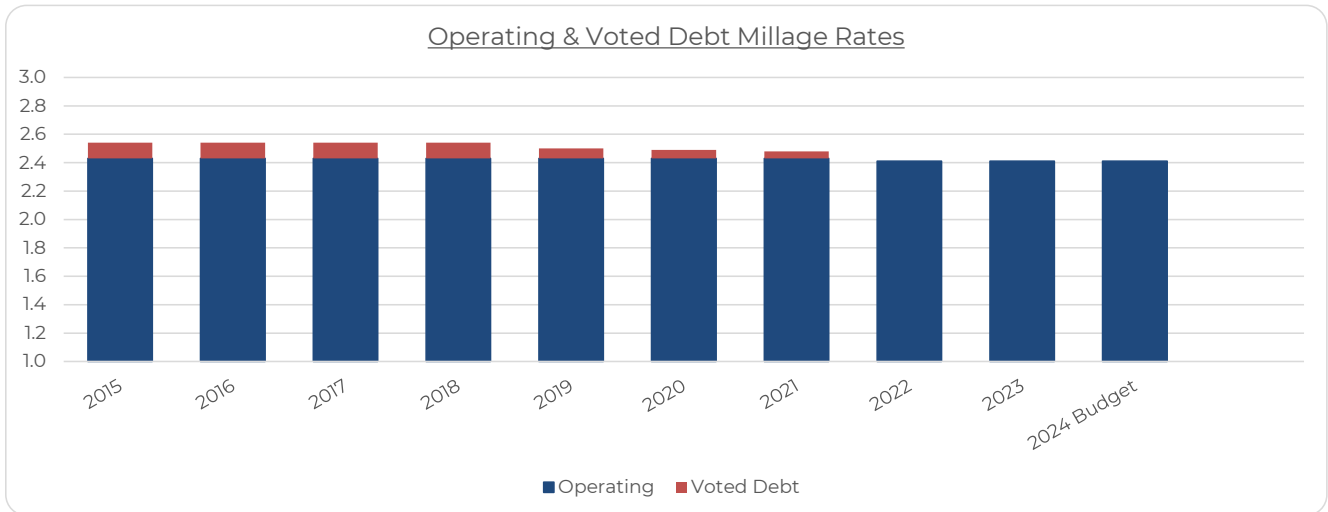
Ad Valorem Taxes (cont'd)

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.

Millage Rate				
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage
2015	2014	2.4300	0.1100	2.5400
2016	2015	2.4300	0.1100	2.5400
2017	2016	2.4300	0.0700	2.5000
2018	2017	2.4300	0.0600	2.4900
2019	2018	2.4300	0.0500	2.4800
2020	2019	2.4300	0.0000	2.4300
2021	2020	2.4100	0.0000	2.4100
2022	2021	2.4100	0.0000	2.4100
2023	2022	2.4100	0.0000	2.4100
2024	2023	2.4100	0.0000	2.4100

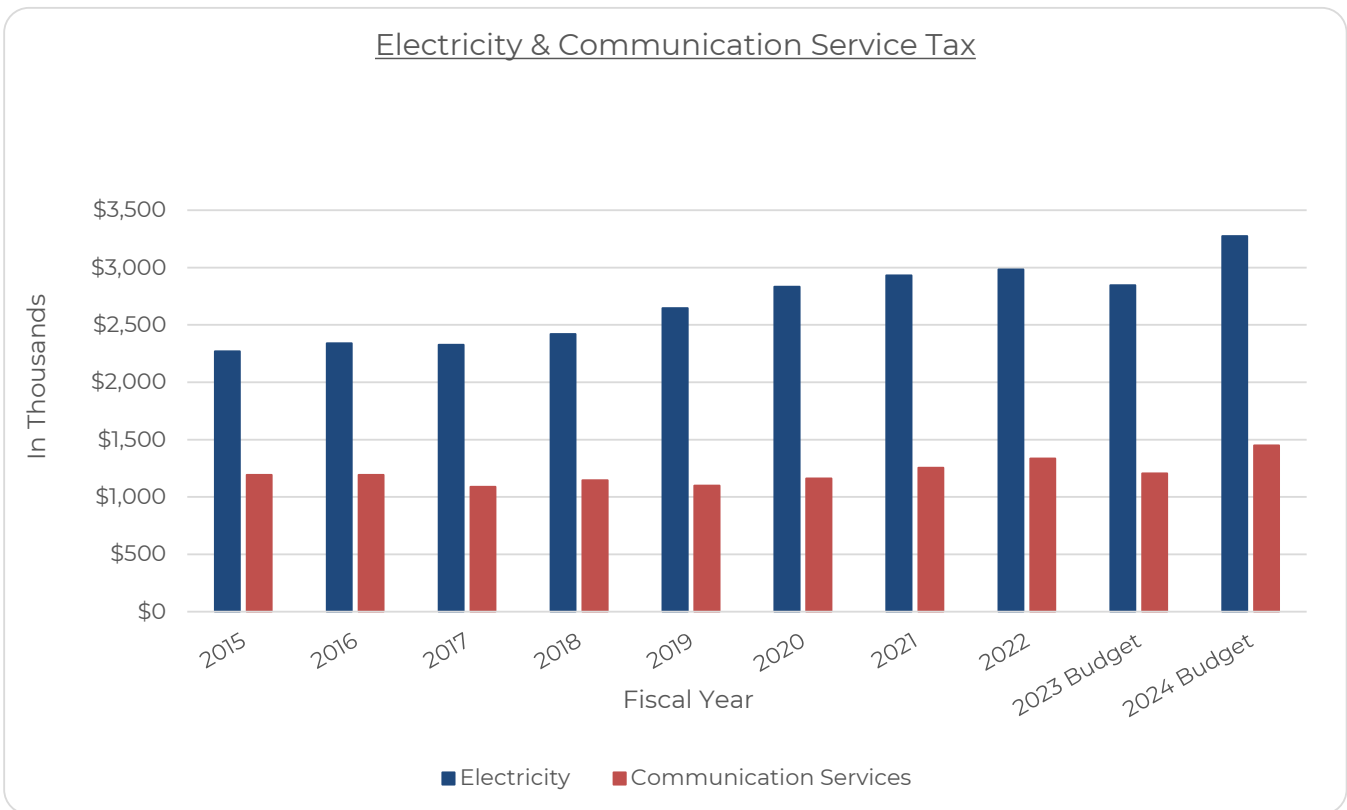


REVENUES

Electricity and Communication Services Tax

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

The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated for debt service. The electric utility and communication service tax revenues represent 14% and 6% of the budgeted revenues, respectively.

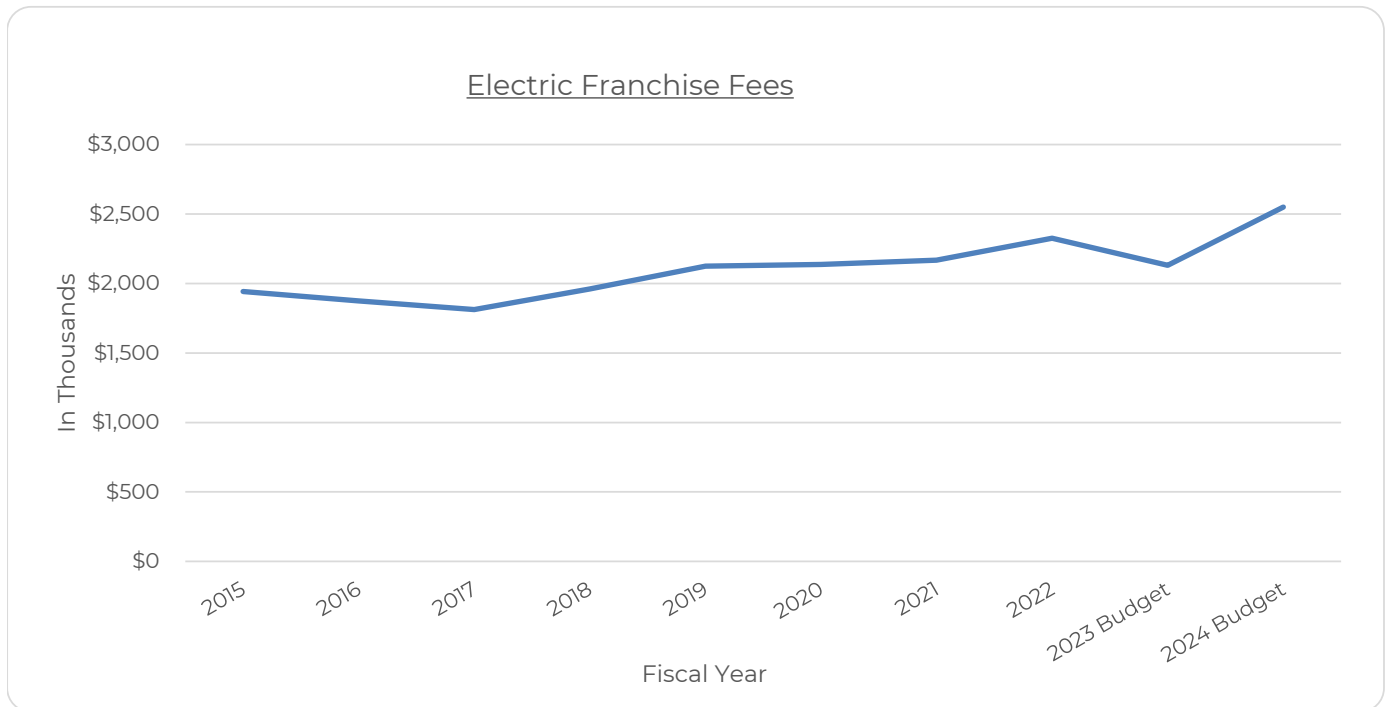


REVENUES

Electric Franchise Fees

[Home Rule Authority - Sections 1-2, Art. VIII, State Constitution]

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to the debt service fund. The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 11% of the General Fund budgeted revenues.



Inter-fund Transfers-In

Inter-fund transfers may be recurring or non-recurring in nature. An example of a *non-recurring* transfer would be one related to a short-lived special project or grant activity. Many of the *recurring* transfers are the result of central service costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360).

The following list represents those transfers which exceed 1% of total sources of the receiving fund along with the anticipated amount and reason for transfer:

Fund	Amount	Reason for Transfer
1999 Debt Service Fund (#202)	\$1,320,000	From the General Fund for debt service requirements related to the Series 1999 US Bank note
General Fund (#001)	\$751,268	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department (1360)

REVENUES

Major Inter-Governmental Revenues

State-Shared Revenues

There are a number of taxes imposed by the State and shared with counties, municipalities and school districts. Based on eligibility requirements the state allocates a portion of state-collected taxes to specified local governments. Two of the state-shared revenues which provide a significant percentage of total fund revenues for the General Fund are Municipal Revenue Sharing and Local Government Half-Cent Sales Tax.

Municipal Revenue Sharing Program

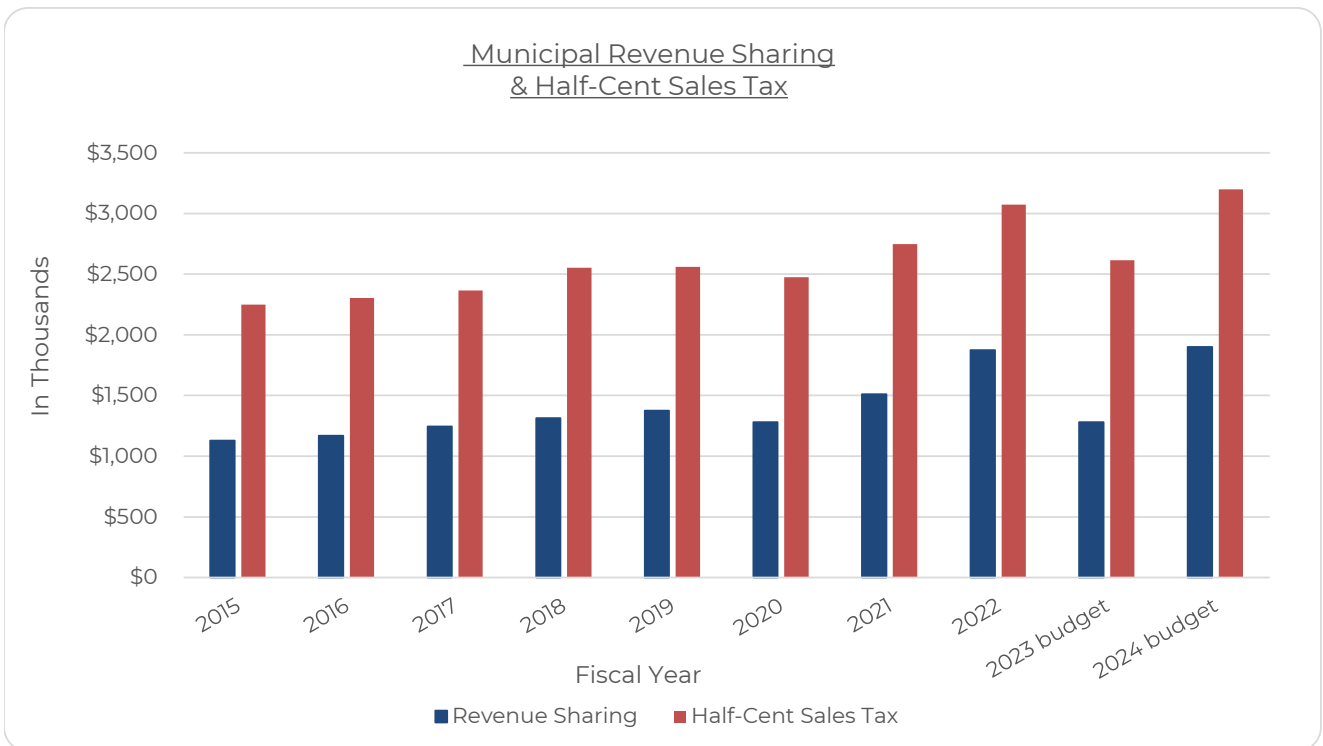
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

In order to ensure a certain level of parity across local government units the Florida Revenue Sharing Act of 1972 was enacted. Typically, legislation is passed each year that could potentially impact the amount of sales tax revenues available for distribution to municipal governments. Florida’s Legislative Committee on Intergovernmental Relations (LCIR) provides projections which are the basis for the budget. During the current fiscal year, it is expected that this revenue will contribute approximately 8.2% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

[Sections 212.20(6) and 218.60-.66, Florida Statutes]

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program’s primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During the current fiscal year, it is expected that this revenue will contribute approximately 13.8% of total General Fund revenues.



REVENUES

Intergovernmental Revenues (cont'd)

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. The infrastructure surtax is also referred to as local option sales taxes. There have been three generations of infrastructure surtax. The first generation was a 1% surtax which became effective in Seminole County on October 1, 1991 and expired on September 30, 2001; the second generation became effective on January 1, 2002 and expired on December 31, 2011.

A third generation of this 1% sales surtax was approved by voters in May 2014 and became effective on January 1, 2015 and will expire December 31, 2024. The revenue and expenditure budget relative to the third generation infrastructure surtax will be accounted for in the Infrastructure Surtax Fund [previously identified as the Road Improvements Fund (#121)] and will primarily be utilized for transportation-related projects and other public infrastructure.

Charges for Services

[Utility Fees – Home Rule Authority Sections 1-2, Art. VIII, State Constitution]

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds with a customer base of approximately 14,350 whose primary revenue streams consist of charges for service. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases (with CPI adj) were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates two years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer ¹		
	2022	2023 ⁺	2024 [*]	2022	2023 ⁺	2024 [*]	2022	2023 ⁺	2024 [*]	2022	2023 ⁺	2024 [*]
Base facility charge	\$6.52	\$6.85	\$7.13	\$4.94	\$5.19	\$5.40	N/A	N/A	N/A	\$12.80	\$13.44	\$13.98
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.51	\$1.59	\$1.66	\$0.90	\$0.94	\$0.97	\$2.20	\$2.31	\$2.41	\$5.00	\$5.25	\$5.46
5,000 - 10,000	\$1.51	\$1.59	\$1.66	\$1.12	\$1.17	\$1.22	\$2.92	\$3.06	\$3.19	\$5.00	\$5.25	\$5.46
10,001 to 15,000	\$2.20	\$2.31	\$2.41	\$1.55	\$1.63	\$1.70	\$3.59	\$3.77	\$3.92	N/A	N/A	N/A
15,001 - 20,000	\$2.92	\$3.06	\$3.19	\$1.74	\$1.83	\$1.91	\$4.72	\$4.96	\$5.15	N/A	N/A	N/A
20,001 - 25,000	\$3.59	\$3.76	\$3.91	\$2.55	\$2.68	\$2.78	\$6.54	\$6.86	\$7.14	N/A	N/A	N/A
25,001 - 30,000	\$4.72	\$4.96	\$5.15	\$2.55	\$2.68	\$2.78	\$6.54	\$6.86	\$7.14	N/A	N/A	N/A
30,001 and over	\$6.54	\$6.86	\$7.14	\$2.55	\$2.68	\$2.78	\$6.54	\$6.86	\$7.14	N/A	N/A	N/A

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

+ 2023 rates were budgeted to increase by 8% but the rates shown above only increased by 5%

* 2024 rates reflect an estimated 4% CPI increase

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

Solid Waste (garbage and recycling) - \$18.10/month

Additional cart rate - \$10.55/month

ORGANIZATION WIDE - PERSONNEL SUMMARY

Budgeted Positions by Fund/Department

GENERAL FUND

Department	2021-2022			2022-2023			2023-2024		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	4	0.00	4.00	5	0.00	5.00	5	0.00	5.00
Finance	15	4.35	19.35	16	2.90	18.90	17	2.90	19.90
Information & General Services	13	0.00	13.00	13	0.00	13.00	17	0.00	17.00
Public Works	13	0.00	13.00	17	0.00	17.00	17	0.00	17.00
Community Development	10	0.00	10.00	11	0.00	11.00	11	0.00	11.00
Police - Sworn	55	0.00	55.00	55	0.00	55.00	59	0.00	59.00
Police - Other	17	1.68	18.68	9	0.00	9.00	10	0.00	10.00
Parks & Recreation	13	10.03	23.03	14	10.33	24.33	16	11.75	27.75
TOTAL	140	16.06	156.06	140	13.23	153.23	152	14.65	166.65

ENTERPRISE FUNDS

Fund	2021-2022			2022-2023			2023-2024		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	22	0.00	22.00	21	0.73	21.73	22	0.73	22.73
Stormwater	6	0.00	6.00	7	0.00	7.00	8	0.00	8.00
Development Services	6	0.00	6.00	7	0.00	7.00	8	0.73	8.73
TOTAL	34	0.00	34.00	35	0.73	35.73	38	1.46	39.46

ORGANIZATION-WIDE

	2021-2022			2022-2023			2023-2024		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	174	16.06	190.06	175	13.96	188.96	190	16.11	206.11

FTEs - Full-time Equivalents

PERSONNEL

by Fund/Department/Division

		2021-2022		2022-2023		2023-2024	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
1200	City Manager	2		2		2	
1210	City Clerk	2		3		3	
Departmental Total		4	0.00	5	0.00	5	0.00
Finance							
1300	General	9		10		11	
1360	Utility Billing	6	4.35	6	2.90	6	2.90
Departmental Total		15	4.35	16	2.90	17	2.90
Information & General Services							
1600	General	5		5		6	
1315	Human Resources	2		2		3	
1935	Facilities Maintenance	4		4		5	
7415	Marketing & Events	2		2		3	
Departmental Total		13	0.00	13	0.00	17	0.00
Public Works							
4100	Administration	2		2		2	
4110	Roads and ROW Maint	8		12		12	
1940	Fleet Maintenance	3		3		3	
Departmental Total		13	0.00	17	0.00	17	0.00
Community Development							
1500	Administration	1		1		1	
1510	Planning	2		3		3	
1520	Urban Beautification	7		7		7	
Departmental Total		10	0.00	11	0.00	11	0.00
Police							
2100	Office of the Chief - Sworn	55		55		59	
2100	Other Civilian	8		9		10	
2140	Support Services - Dispatch	9	1.68		0.00		0.00
Departmental Total		72	1.68	64	0.00	69	0.00
Parks & Recreation							
7200	Administration	2		2		2	
7230	Parks & Grounds	9	7.84	10	8.14	12	8.81
7250	Seniors	2	2.19	2	2.19	2	2.94
Departmental Total		13	10.03	14	10.33	16	11.75
General Fund Total		140	16.06	140	13.23	152	14.65
WATER & SEWER							
3600	Operating	22	0.00	21	0.73	22	0.73
STORMWATER							
3800	Operating	5		4		4	
3810	Engineering	1		3		4	
Stormwater Total		6	0.00	7	0.00	8	0.00
DEVELOPMENT SERVICES							
2400	Plans and Inspections	6	0.00	7	0.00	8	0.73
ORGANIZATION-WIDE TOTALS		174	16.06	175	13.96	190	16.11
		190.06		188.96		206.11	

DEBT MANAGEMENT

Debt Management

As set forth in the City's Comprehensive Improvement Element (CIE), the City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).

Criteria for Managing Debt Financing:

The City does not have legal debt limits or utilize specific debt ratios such as the limitation on the use of revenue bonds as a percent of total debt; the maximum ratio of total debt service to total revenue; and the maximum ratio of outstanding capital indebtedness to property tax base. Instead each debt issuance is evaluated on an individual basis giving consideration to the following factors:

- type of facility being financed
- significance of the annual debt service requirement
- favorable impact to the City
- economic capacity of the City
- overlapping debt which depends on the same economic base
- projected City growth rate

Criteria in Selecting Revenues to Finance Public Facilities:

To the extent possible, the following revenues are to be utilized to finance public facilities (listed in order of priority and preference):

- Grants or other intergovernmental sources
- Developer contributions (inclusive of dedicated land and impact fees)
- User revenues (inclusive of charges for services, local option gas tax, etc.)
- Sales tax (local option infrastructure surtax)
- Debt Financing
- Ad valorem property taxes

Since some sources are not appropriate or legally available for a particular purpose, the above list is advisory in nature and not to be construed as obligatory.

Organization-Wide Debt Service Requirements

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

Year Ending 9/30	Principal	Interest	Total
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
	\$12,675,319	\$16,412,549	\$29,087,868

DEBT SERVICE REQUIREMENTS

Governmental Funds

	Fund #202 Improvement Refunding Revenue Bonds ¹ Series 1999 US Bank		Fund #261 TLBD Special Assessment Revenue Note ² Series 2011 BB&T \$1,765,000		Fund #162 Tuscawillia III Assessment District ³ INTERNAL Loan \$63,720	
Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
9/30						
2024	\$331,130	\$943,870	\$105,408	\$25,304	\$2,834	\$1,952
2025	\$312,413	\$962,587	\$113,321	\$21,750	\$2,987	\$1,800
2026	\$295,456	\$979,544	\$115,967	\$18,024	\$3,147	\$1,639
2027	\$278,677	\$996,323	\$118,435	\$14,215	\$3,317	\$1,470
2028	\$263,517	\$1,011,483	\$120,722	\$10,329	\$3,495	\$1,291
2029	\$248,485	\$1,026,515	\$127,821	\$6,290	\$3,683	\$1,103
2030	\$234,957	\$1,040,043	\$129,625	\$2,106	\$3,881	\$905
2031					\$4,090	\$696
2032					\$4,310	\$476
2033					\$4,542	\$244
	<u>\$1,964,635</u>	<u>\$6,960,365</u>	<u>\$831,299</u>	<u>\$98,018</u>	<u>\$36,286</u>	<u>\$11,577</u>

¹ The Public Communication Services Tax and Electric Franchise Fees are pledged revenues to pay debt service expenses related to the Improvement Refunding Revenue Debt. Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

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

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

DEBT SERVICE REQUIREMENTS

Water and Sewer Fund

Year Ending 9/30	Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank		Fund #410 Water & Sewer Refunding Revenue ¹ Series 2020 Truist Bank		State Revolving Loan ² Series 2017 \$5,982,108		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2024	\$490,931	\$1,414,050	\$139,000	\$45,296	\$290,026	\$29,602	\$919,957	\$1,488,949	\$2,408,905
2025	\$460,950	\$1,442,363	\$141,000	\$42,871	\$292,118	\$27,507	\$894,068	\$1,512,741	\$2,406,808
2026	\$432,638	\$1,469,081	\$144,000	\$40,403	\$294,225	\$25,396	\$870,863	\$1,534,880	\$2,405,742
2027	\$405,919	\$1,492,313	\$147,000	\$37,883	\$296,347	\$23,270	\$849,266	\$1,553,466	\$2,402,732
2028	\$382,687	\$1,514,212	\$149,000	\$35,329	\$298,484	\$21,128	\$830,171	\$1,570,669	\$2,400,841
2029	\$360,787	\$1,534,856	\$152,000	\$32,723	\$300,637	\$18,972	\$813,424	\$1,586,551	\$2,399,975
2030	\$340,144		\$154,000	\$30,083	\$302,806	\$16,799	\$796,950	\$46,882	\$843,832
2031			\$1,563,000	\$3,208	\$304,990	\$14,611	\$1,867,990	\$17,819	\$1,885,809
2032			\$106,000	\$1,385	\$307,190	\$12,407	\$413,190	\$13,792	\$426,982
2033			\$54,000		\$309,406	\$10,188	\$363,406	\$10,188	\$373,593
2034					\$311,637	\$7,952	\$311,637	\$7,952	\$319,589
2035					\$313,885	\$5,700	\$313,885	\$5,700	\$319,585
2036					\$316,149	\$3,432	\$316,149	\$3,432	\$319,581
2037					\$318,430	\$1,147	\$318,430	\$1,147	\$319,577
	<u>\$2,874,056</u>	<u>\$8,866,875</u>	<u>\$2,749,000</u>	<u>\$269,180</u>	<u>\$4,256,329</u>	<u>\$218,111</u>	<u>\$9,879,385</u>	<u>\$9,354,166</u>	<u>\$19,233,551</u>

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

TOTAL CAPITAL OUTLAY

GENERAL FUND

Information Services - General

Network Infrastructure Replacement- Routers and Switches - Phase	\$70,000
Greens Energy Fuel Pump Control System (PW,Parks,Finance)	\$16,000
F150	\$25,000
Police Ticket Printer Replacements (Police) (5)	\$5,000
Police Investigations Interview Room Camera	\$7,000
Police EOC Room Tech Overhaul (Police)	\$13,000
Police Mobile Command Trailer Tech Overhaul (Police)	\$13,000
	<hr/>
	\$149,000

Community Development

Mower 52"	\$10,000
Mower 60"	\$12,000
Mower 72"	\$14,000
F150 4x4	\$30,000
F250 4x4	\$36,000
	<hr/>
	\$102,000

Executive & Legislative

Ford Escape	\$31,000
	<hr/>
	\$31,000

Police Department

40x80 Pole Barn for Specialized Vehicles/Trailers	\$50,000
Sallyport Replacement Roll Doors	\$20,000
Admin Light Package/Storage Box	\$8,400
Replacement Ford Explorer- FWD 4 Door (State Contract) (2)	\$82,000
Graphics Package	\$600
Light Package	\$2,200
Extension of Perimeter Fencing for Secure Parking	\$25,000
Security Screen for Fence Line	\$5,000
Replace High Mileage Patrol Vehicles (5@\$56,000)	\$280,000
Ford Ranger Super Cab	\$39,000
	<hr/>
	\$512,200

Parks & Recreation

Radios for Emergency Communications	\$5,000
Gator ATV	\$25,000
Lake Jesup Boardwalk (Design / Permit)	\$100,000
	<hr/>
	\$130,000

Total General Fund - Capital Outlay

\$924,200

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

TOTAL CAPITAL OUTLAY

OTHER GOVERNMENTAL FUNDS

<u>Transportation Improvement Fund #120</u>	
Roadway/Drainage Projects	\$600,000
Winding Hollow Turn Lane (MPO)	\$1,100,000
	\$1,700,000
<u>Infrastructure Surtax Fund #121 (3rd gen)</u>	
Bridge Engineering and Design	\$3,000,000
CIP - Resurfacing	\$2,000,000
Stormwater Rehabilitation City Wide	\$5,500,000
	\$10,500,000
<u>Arbor Fund #140</u>	
Dingo Track Loader	\$40,000
Wheel Loader	\$80,000
Small Dump Truck	\$80,000
	\$200,000
<u>Transportation Impact Fee Fund #150</u>	
Integra/434 Traffic Signal (Design & Construction)	\$379,000
	\$379,000
<u>Police Impact Fee Fund #151</u>	
Ford Ranger Super Cab New Code Officer	\$39,000
Graphics Package New Code Officer	\$600
Light Package New Code Officer	\$2,200
DSR 2X Radar w/Instant On Remote-Dual Antenna (4)	\$13,100
Police Vehicle Radar/Tint Meters for New Officers (4)	\$14,000
Police Vehicle Radios for New Officers (4)	\$32,000
Police Vehicles for New Officers (4)	\$224,000
	\$324,900
<u>Parks Impact Fee Fund #153</u>	
Ranchlands Restroom - Holding Style	\$50,000
Veteran's Walk at Torcaso Park	\$100,000
Torcaso Pavilion 2	\$125,000
Trotwood Parking Lot	\$75,000
Trotwood Pavilion @ Basketball Courts	\$60,000
	\$410,000
<u>Sewer Plant Replacement (ARPA/SRLF) Fund #180</u>	
CMAR Pre-Construction E&W Waste Water	\$1,000,000
Design Costs for E&W Waste Water Plants (SRLF)	\$4,400,000
	\$5,400,000
<u>Perk Up Parks Capital Project Fund #303</u>	
LJO Lights for Pickleball Courts	\$200,000
LJO Lights for Parking Lot	\$235,500
Parks Facility Maintenance Building (2nd Bldg)	\$150,000
72" Mower	\$15,000
GPS Paint Machine with Cart	\$65,000
Sand Pro (Infield Groomer)	\$25,000
Versa Vac (Thatcher)	\$35,000
	\$725,500
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
Lobby Bathroom Remodel	\$30,000
Senior Center HVAC	\$30,000
Thor Guard System	\$80,000
Cameras for Parks	\$100,000
Central Winds Park Marquee	\$100,000
City Wide Event Signage	\$150,000
Work Order and Asset Management System (PW&Parks)	\$52,000
	\$542,000
Total Other Governmental Funds - Capital Outlay	\$20,181,400

TOTAL CAPITAL OUTLAY

ENTERPRISE FUNDS

Water & Sewer - Operating #410

Construction in Progress

Auto Flushers	\$10,000
East Waste Water Gravity System Capacity Study	\$100,000
Lift Station Improvement	\$1,500,000
RIBs Rehabilitation Construction	\$1,000,000
WTP 2&3 Well Evaluations & Improvements	\$150,000
Pipe Relining FY24	\$500,000

Other Capital

Ford F-250	\$36,000
Ford SUV	\$45,000
	\$3,341,000

Stormwater - Operating #411

Curb Inlet Rehab	\$100,000
Stormwater Pipe Relining	\$200,000
	\$300,000

Water & Sewer Service Availability #412

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

Development Services - Plans & Inspections #420

Counter and Training Room Remodel	\$125,000
Lobby Kiosk	\$200,000
F150 Construction Inspections	\$30,000
	\$355,000

Total Enterprise Funds - Capital Outlay

\$4,496,000

TOTAL CAPITAL OUTLAY - ALL FUNDS	\$25,601,600
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FINANCIAL
&
ORGANIZATIONAL STRUCTURE

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MAYOR

Kevin McCann

COMMISSIONERS

Seat One – Matt Benton

Seat Two – Victoria Colangelo

Seat Three – Ted Johnson

Seat Four – Cade Resnick

*Seat Five – Rob Elliott
(Deputy Mayor)*

CITY MANAGER (Interim)

Philip Hursh

CITY ATTORNEY

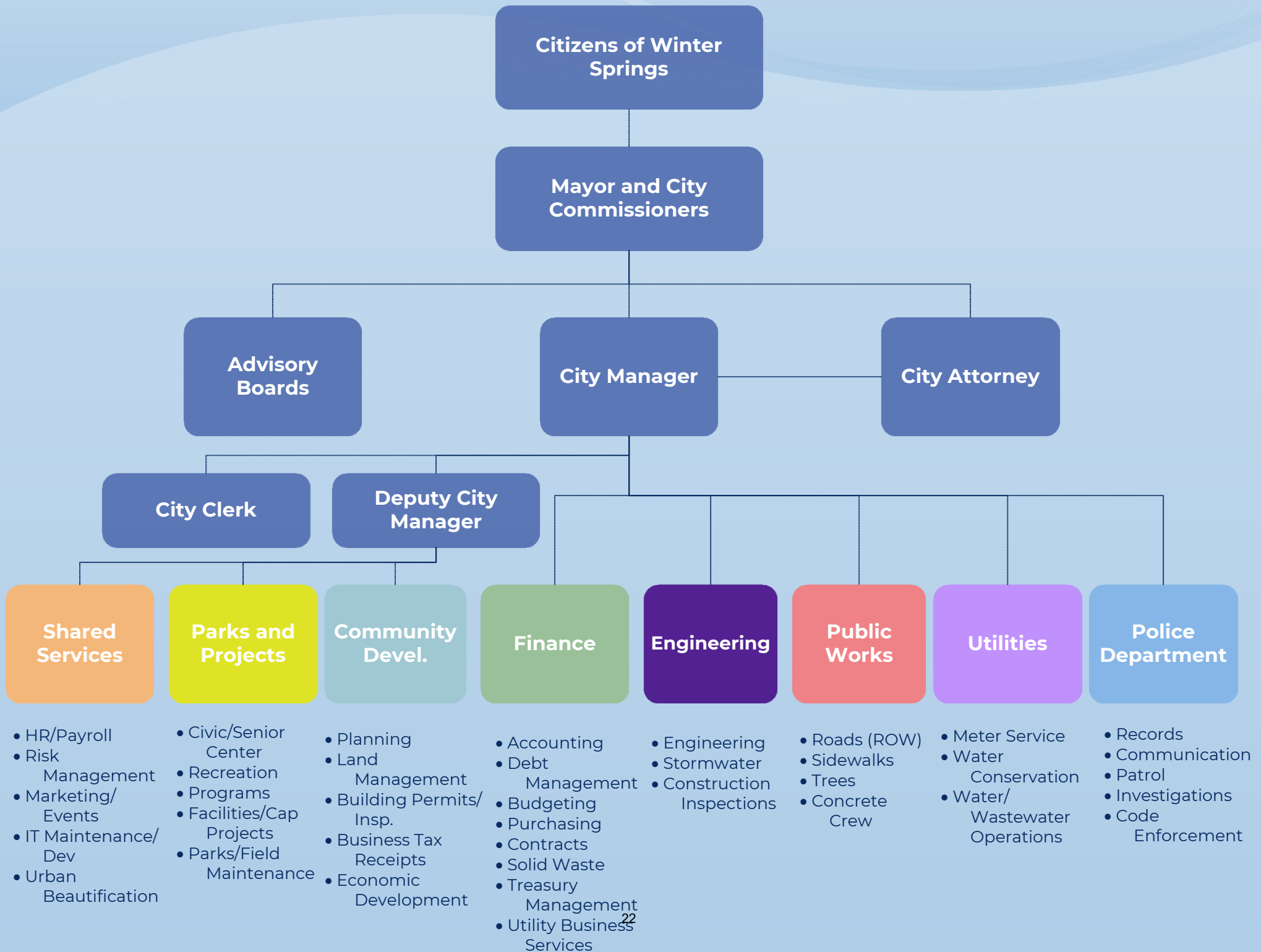
Anthony A. Garganese

CITY CLERK

Christian Gowan

DEPARTMENT DIRECTORS

Deputy City Manager	<i>Casey Howard</i>
Community Development	<i>Terrilyn Bostwick</i>
Finance Director (Interim)	<i>Donna Bruno</i>
Parks & Recreation Director	<i>Leonard Hartman</i>
Police Chief	<i>Matthew Tracht</i>
Public Works/Utilities Director	<i>Bilal Iftikhar</i>



Financial Structure

Introduction

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

Fund Categories

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

For the audited financial statements, the accrual basis is the accounting basis that is utilized for the Enterprise and Pension Funds; the modified accrual basis is utilized for all others. Under the accrual basis, revenue and expense items are recognized as they are earned or incurred, even though they may not have been received or actually paid in cash. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received). Under the modified accrual basis, revenue is recognized when it is earned and becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

The basis of accounting for budgetary purposes is the largely the same as that used under the GAAP basis of accounting. The following highlights some of the significant relationships:

- Under the GAAP basis of accounting in the Enterprise (or proprietary) Funds, the receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expense are recorded. The opposite is true under the budgetary basis of accounting.
- Encumbered amounts are commonly treated as expenditures under the budgetary basis of accounting while encumbrances are not classified as expenditures under the GAAP basis of accounting. Conservatively, the beginning budgeted fund balance assumes full depletion of the prior fiscal year's budget.
- Budgetary revenues and expenditures may include items classified as "other financing sources" and "other financing uses" under the GAAP basis of accounting.
- Under the GAAP basis of accounting, changes in the fair value of investments generally are treated as adjustments to revenue, which is not the case under the budgetary basis of accounting.
- The fund structure used in GAAP financial statements does not differ from the fund structure used for budgetary purposes; however, there are interfund transfers which are budgeted in the general fund for transfer to an appropriate debt service fund for the annual debt service payments and related accounting.

Also designated is each fund's classification as a major or non-major fund as determined by the calculation used in the fiscal year ending September 30, 2021 Annual Comprehensive Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding

extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

Governmental:

General Fund

MAJOR/modified accrual basis

This is the chief operating fund of the City of Winter Springs. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds

(#101) Police Education Fund

non-major/modified accrual basis

This fund accounts for the costs of educational expenses for police officers. It is funded by a portion of the collections from fines and forfeitures.

(#102 and #103) Special Law Enforcement Trust Funds (Local and Federal, respectively)

non-major/modified accrual basis

These funds were established to receive revenues derived from confiscated property obtained during the enforcement of illegal operations. Proceeds are utilized strictly for law enforcement purposes, exclusive of salaries and vehicles. Such purposes may include drug education programs such as the DARE program.

(#120) Transportation Improvement Fund

non-major/modified accrual basis

Revenues in this fund are derived from Local Option Gasoline Tax distribution. Proceeds are to be used for road, right of way, and drainage maintenance and equipment necessary to build or maintain roads, right of ways, and drainage.

(#121) Infrastructure Surtax Fund

Previously Road Improvement Fund

MAJOR/modified accrual basis

This fund is used to account for collected one-cent sales tax revenues to be primarily used for infrastructure improvements and other related capital projects & assets.

(#130) Solid Waste / Recycling Fund

MAJOR/modified accrual basis

This fund is used to account for fees for solid waste and recycling services performed by contract vendors. Proceeds are used to pay monthly vendor charges for providing solid waste and recycling services.

(#140) Arbor Fund

non-major/modified accrual basis

This fund is used to account for arbor revenues. This revenue source is used to maintain plantings in the city.

(#150) Transportation Impact Fee Fund

non-major/modified accrual basis

This fund is used to account for collected impact fees on new development to defray the cost of future road construction as a result of growth.

*(#151) Police Impact Fee Fund
non-major/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of police service due to future growth.

*(#152) Fire Impact Fee Fund
non-major/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to maintain the level of fire service due to future growth.

*(#153) Park Impact Fee Fund
non-major/modified accrual basis*

This fund is used to account for collected impact fees on new development to defray the cost of capital investment needed to develop and improve the parks due to future growth.

*(#160) TLBD Maintenance Fund
non-major/modified accrual basis*

This fund is used to account for collected special assessments for maintenance related to the Tusawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007, two maintenance programs were streamlined into one assessment district and are accounted for in fund #160.

*(#161) Oak Forest Maintenance Fund
non-major/modified accrual basis*

This fund is used to account for collected special assessments for maintenance related to the Oak Forest subdivision wall.

*(#162) Tusawilla Phase III Maintenance/Debt Service Fund
non-major/modified accrual basis*

This fund is used to account for collected special assessments for maintenance and capital/debt service related to the Tusawilla Units 12/12A wall (Hawk's Reserve).

*(#180) Sewer Plant Replacement – ARPA SRFL
non-major/modified accrual basis*

This fund is newly created to account for funds received under the American Rescue Plan Act (COVID19) and anticipated funds which will be received from the State Revolving Fund Loan. These funds are dedicated for the replacement of the East & West Sewer Plants.

Debt Service Funds

*(#202) 1999/2011 Debt Service Fund
non-major/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the Series 2011 BB&T note, which partially refunded the 1999 bond issue.

*(#261) TLBD Debt Service Fund (Phase I)
non major/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 special assessment bond issue which was refinanced in October 2011 with a private placement note payable.

Capital Project Funds

*(#301) 1999 Construction Capital Projects Fund
non-major/modified accrual basis*

This fund was established for the acquisition and construction of City-owned capital improvements.

*(#302) Revolving Rehabilitation Capital Projects Fund
non-major/modified accrual basis*

This fund was established to fund capital improvements and economic development within the City.

*(#303) Public Facilities Capital Project Fund
non-major/modified accrual basis*

This fund was established to fund capital projects within the City.

(#305) Excellence in Customer Service Initiative Fund

This fund was established to account for capital improvements for the purpose of increasing the level of customer service (i.e. redesign of the City Hall lobby/bathrooms, acquisition of software, new phone system).

Proprietary:

Enterprise Funds

*(#410/412) Water and Sewer Utility Fund
MAJOR/accrual basis*

This fund was established to account for the provision of water and sewer services to the residents of the City.

*(#420) Development Services Fund
MAJOR/accrual basis*

This fund was established in 2003 to account for plans, inspections and related customer service as an enterprise fund.

*(#411) Stormwater Utility Fund
MAJOR/accrual basis*

This fund was established to account for the stormwater management department as an enterprise fund.

Fiduciary:

*Pension Plan Trust Fund
accrual basis*

This fund accounts for the contributions to the defined benefit plan. Because this fund accounts for the resources held for the benefit of parties outside the government it is not included in the budget document.

Budget Process

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. The budget is established through the following procedures:

- In January and February, City Manager and department directors begin preliminary budget discussions regarding the next fiscal year. Directors submit budget requests in early spring followed by the refinement and balancing process.
- About March of each year, the budget calendar is presented by staff and approved by the City Commission.
- In the spring, budget meetings/workshops are convened which may include department directors, support staff, City Manager, Finance Director, Budget Analyst, Mayor and Commission. From those in-house workshops, the Proposed Budget is prepared.
- On or before July 1 of each year, the City Manager submits the Proposed Budget to the Commission for consideration.
- The City Commission may hold informal budget workshops which the public is invited to attend.
- In July, the City Commission establishes the tentative millage rate (DR 420) which becomes the millage 'ceiling' when approving the annual millage rate and budget in September.
- Also established at this meeting is the rolled-back rate calculation, the date, time and place of the first Public Hearing. Once these determinations have been made, they are communicated via the DR 420 to the Seminole County Property Appraiser, the Seminole County Tax Collector and the Department of Revenue. This information is advertised via the Notice of Proposed Property Taxes (TRIM Notice) which is mailed to property owners by the Seminole County Property Appraiser.
- Two to five days prior to the second public hearing the notice of the final budget hearing and budget summary is advertised in a newspaper of general paid circulation.
- On or before September 30 of each year, after two public hearings, the Commission adopts the budget and establishes the ad valorem tax millage rates.
- The TRIM (Truth in Millage) compliance package is submitted to the Department of Revenue.
- The budget may be formally amended by the Commission at any time.

Proposed:

Date	Function
February 27	Commission establishes FY 2024 Budget Calendar
by July 1	Transmission of Proposed 2024 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification of Value
July 10	Budget Workshop
July 10	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
August 4	Deadline to Notice Property Appraiser of : Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value)
August 24	Deadline for Property Appraiser to send TRIM Notice to property owners (Considered notification of Tentative public hearing; must be mailed by PA within 55 days of value certification)

September 11	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)
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Final/Adopted:

September 21	Advertisement publication date (Thursday for Seminole Extra) for final millage and budget hearing (Final public hearing must be within 15 days of the tentative public hearing)
September 25	Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
by September 28	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 25	Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption)

Budget Transfers and Amendments

- The legal level of budgetary control is at the department level.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department.
- The budget is an annual one, as such, unexpended appropriations for these funds lapse at the end of each fiscal year.
- Increases to the budget are accomplished by resolution duly adopted by the Commission. There may be two amendments to the budget each fiscal year – one at approximately mid-year and one within 60 days of the fiscal year-end.

Budget, Financial and Management Guidelines

General

- An independent audit will be performed annually. The City administration will promptly evaluate the audit management letter, if necessary, to determine the necessary steps to implement the audit recommendations.
- Financial records to be maintained on a basis consistent with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).
- The City will strive to maintain a fund balance in the General and Enterprise funds of 25% of personnel services and operating expenditures which serves to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortages or unpredicted spikes in expenditures.
- The City will strive to ensure that personal and operating costs do not exceed recurring revenues; that is, recurring expenses will not be funded with non-recurring revenue.
- It will be the City's highest priority to maintain current service levels for all essential services.
- Employee positions are fully-funded.

Revenues

- The City will strive to maintain diversified revenues for the sake of fiscal stability and to most equitably distribute the cost of services.
- The City will set user-fees for all enterprise funds at a level that fully supports the total direct and indirect cost of the activity.
- A portion of the cost of non-enterprise activities may be considered for subsidy provided that such action is consistent with the interests of the City and with all legal requirements.
- The use of one-time revenues to fund ongoing expenditures is discouraged.

Budget

- The City will abide by a structured budget process and comply with the "Truth in Millage" state statute which regulates taxing authorities in the millage assessment process.
- Budgets are considered balanced when revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable).
- Recurring revenues should be sufficient to pay for all recurring costs thus avoiding the use of non-recurring revenues and fund balances to fund such costs.
- The City will adhere to all Federal, State, and local legal requirements related to the operating budget.
- The City will maintain a budgetary control system to ensure budgetary compliance.
- All fund balances will be presented in the annual budget.
- The City will attempt to avoid layoffs of permanent employees in order to balance the budget.

Purchasing

- The City Manager is authorized to purchase or to contract for all commodities and services which do not exceed \$50,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over \$5,000 must be approved by the City Manager.
- Purchases for commodities and services over \$2,500 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

Investments and Cash Management

- Cash and investments are managed in accordance with the City's investment policy while providing for liquidity to meet the City's needs in a sound and prudent manner.
- The City administers a cash management and investment program that seeks to maximize, in order of priority, the preservation of funds, liquidity, and interest earnings over its cash and investments.
- The City will collect revenues aggressively, including past due bills and may utilize a collection agency to accomplish this.

Capital Assets

- The budget will provide for the maintenance and replacement of capital assets which are defined as expenditures which equal or exceed \$5,000.
- The City has a five-year Capital Improvements Plan (CIP) which it annually reviews and updates to ensure that all necessary capital improvements are being incorporated. This plan is a multi-year prioritized schedule of capital improvements (which equal or exceed \$50,000) by intended year of purchase or commencement, the amount of expenditure per year, method of financing and annual operating costs.
- Assets will be inventoried annually. Assessment as to condition of all major capital assets is routinely evaluated by the respective departments.
- When appropriate, surplus and obsolete property will be disposed of at public auction.

Debt Management

- There are no limitations placed on the amount of debt the City may issue either by the City's charter, code of ordinances or State statute.
- The City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).
- Debt service - managed to ensure that timely payment of principal and interest is made and that bond covenants are met so as to maximize efficiency and credit-worthiness.
- General obligation debt will not be used to finance the activities of enterprise funds.
- The term of any bonds shall not exceed the useful life of the expenditures being financed.
- Long-term debt will not be utilized to fund current and ongoing operations.
- For long-term debt, the City uses financial advisors independent of bond brokerage houses and independent bond counsel to determine the best method of financing.
- The City will maintain an adequate debt service fund for each bond issue.
- See Debt Service section for a list of criteria for managing debt financing and selecting revenues to finance public facilities.

Pension Plan

- Employees become plan participants on the first day of the month immediately following the date six months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. Accordingly, the City will retain independent actuarial advisors to provide the minimum annual required contribution for both employer and employee.
- The Defined Benefit (DB) plan is closed to employees hired after October 1, 2011. DB Employees have a required contribution rate of 5%. For employees hired after October 1, 2011, the City contributes 5% to a Defined Contribution (DC) plan with eligibility for an additional 2.5% matching contribution.

GENERAL FUND

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GENERAL FUND FISCAL POLICY TESTS

OPERATING COVERAGE

<u>Recurring</u> Revenue		\$23,192,639
Total Expenditures	\$24,137,122	
LESS :		
Capital Expenditures	(\$924,200)	
Discretionary - UCF Incubator	(\$50,000)	
	<hr/>	
<u>Recurring</u> Personnel and Operating Expenditures	\$23,162,922	(\$23,162,922)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u>\$29,717</u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$0
LESS:		
Capital Expenditures		(\$924,200)
Discretionary - UCF Incubator		(\$50,000)
		<hr/>
Effect on Fund Balance - CAPITAL COVERAGE		<u>(\$974,200)</u>

TOTAL EFFECT ON FUND BALANCE **(\$944,483)**

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$10,467,193
Appropriation TO (FROM) Fund Balance	<u>(\$944,483)</u>
<u>Projected</u> Ending Fund Balance	<u>\$9,522,710</u>

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	\$5,790,731
Economic Development/Capital	\$3,731,980
Projected Total Ending Fund Balance	<u>\$9,522,710</u>

GENERAL FUND

Sources and Applications by Classification

<i>Source</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Ad Valorem Tax	\$6,628,699	31.3%	\$7,354,324	36.6%	\$8,036,609	33.3%
Utility Tax	\$3,526,093	16.6%	\$3,436,760	17.1%	\$3,810,500	15.8%
Intergovernment - Half-Cent	\$3,073,018	14.5%	\$2,614,500	13.0%	\$3,200,000	13.3%
Franchise Fee	\$2,537,397	12.0%	\$2,354,007	11.7%	\$2,772,432	11.5%
Intergovernment - Rev Sharing	\$1,873,827	8.8%	\$1,280,024	6.4%	\$1,900,000	7.9%
Communication Service Tax	\$1,336,397	6.3%	\$1,205,000	6.0%	\$1,450,000	6.0%
Interfund Transfers In	\$554,602	2.6%	\$779,858	3.9%	\$759,168	3.1%
Charges for Service	\$508,333	2.4%	\$558,689	2.8%	\$512,522	2.1%
Miscellaneous	\$771,946	3.6%	\$276,527	1.4%	\$509,391	2.1%
Fines & Forfeitures	\$117,258	0.6%	\$100,500	0.5%	\$107,976	0.4%
Other Taxes	\$88,511	0.4%	\$102,000	0.5%	\$90,000	0.4%
Intergovernment - Other	\$164,496	0.8%	\$26,700	0.1%	\$24,500	0.1%
Licenses & Permits	\$14,879	0.1%	\$18,165	0.1%	\$19,541	0.1%
Approp from Fund	\$0	0.0%	\$0	0.0%	\$944,483	3.9%
Total Sources	\$21,195,456	100.0%	\$20,107,054	100.0%	\$24,137,122	100.0%
<i>Application</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Personnel	\$11,446,273	54.0%	\$12,690,624	63.1%	\$14,876,575	61.6%
Repair and Maintenance	\$1,044,628	4.9%	\$1,558,068	7.7%	\$2,053,791	8.5%
Other Operating	\$1,041,783	4.9%	\$1,501,342	7.5%	\$1,701,400	7.0%
Interfund Transfers Out	\$4,280,001	20.2%	\$1,275,001	6.3%	\$1,290,000	5.3%
Services	\$793,851	3.7%	\$694,895	3.5%	\$1,274,925	5.3%
Capital Outlay	\$552,436	2.6%	\$680,786	3.4%	\$924,200	3.8%
Utilities	\$750,678	3.5%	\$846,243	4.2%	\$914,925	3.8%
Supplies	\$433,595	2.0%	\$524,556	2.6%	\$754,976	3.1%
Fuel	\$281,119	1.3%	\$251,938	1.3%	\$264,330	1.1%
Grants & Aids	\$62,900	0.3%	\$56,200	0.3%	\$82,000	0.3%
Approp to Fund	\$508,192	2.4%	\$27,401	0.1%	\$0	0.0%
Total Applications	\$21,195,456	100.0%	\$20,107,054	100.0%	\$24,137,122	100.0%

GENERAL FUND

Sources and Applications by Function

<i>Source</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Non-Department	\$19,881,194	93.8%	\$18,756,500	93.3%	\$21,900,092	90.7%
Finance	\$542,631	2.6%	\$764,058	3.8%	\$751,268	3.1%
Parks & Recreation	\$468,578	2.2%	\$266,750	1.3%	\$265,270	1.1%
Police	\$129,525	0.6%	\$107,701	0.5%	\$107,976	0.4%
Public Works	\$33,000	0.2%	\$135,380	0.7%	\$99,492	0.4%
Executive & Legislative	\$52,742	0.2%	\$48,500	0.2%	\$36,500	0.2%
Community Development	\$27,258	0.1%	\$28,165	0.1%	\$32,041	0.1%
Information & General Services	\$60,528	0.3%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$0	0.0%	\$0	0.0%	\$944,483	3.9%
Total Sources	\$21,195,456	100.0%	\$20,107,054	100.0%	\$24,137,122	96.1%

<i>Application</i>	<i>Unaudited Actuals FY 22</i>	<i>% of Total</i>	<i>Original Budget FY 23</i>	<i>% of Total</i>	<i>Budget FY 24</i>	<i>% of Total</i>
Police	\$7,516,867	35.5%	\$7,740,559	38.5%	\$9,092,479	37.7%
Information & General Services	\$2,504,053	11.8%	\$2,716,734	13.5%	\$3,614,216	15.0%
Parks & Recreation	\$2,292,206	10.8%	\$2,842,517	14.1%	\$3,503,140	14.5%
Community Development	\$1,360,177	6.4%	\$2,132,447	10.6%	\$2,625,074	10.9%
Finance	\$1,221,802	5.8%	\$1,513,153	7.5%	\$1,752,423	7.3%
Public Works	\$4,212,984	19.9%	\$1,232,921	6.1%	\$1,483,882	6.1%
General Government	\$824,093	3.9%	\$1,211,245	6.0%	\$1,238,299	5.1%
Executive & Legislative	\$591,074	2.8%	\$690,077	3.4%	\$827,609	3.4%
Fire	\$164,008	0.8%	\$0	0.0%	\$0	0.0%
Approp to Fund	\$508,192	2.4%	\$27,401	0.1%	\$0	0.0%
Total Applications	\$21,195,456	100.0%	\$20,107,054	100.0%	\$24,137,122	100.0%

GENERAL FUND - SOURCES

Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
00 Non-Department						
311000	Ad Valorem	\$6,291,085	\$6,628,699	\$7,354,324	\$7,354,324	\$8,036,609
	Total Ad Valorem Tax	\$6,291,085	\$6,628,699	\$7,354,324	\$7,354,324	\$8,036,609
314100	Electricity Tax	\$2,932,695	\$2,984,285	\$2,845,000	\$3,195,000	\$3,275,000
314300	Water Utility Tax	\$429,171	\$454,571	\$509,010	\$509,010	\$454,000
314400	Gas Tax	\$48,788	\$53,380	\$58,500	\$58,500	\$55,500
314800	Propane	\$27,651	\$33,857	\$24,250	\$24,250	\$26,000
	Total Utility Tax	\$3,438,305	\$3,526,093	\$3,436,760	\$3,786,760	\$3,810,500
315000	Communication Services	\$1,254,681	\$1,336,397	\$1,205,000	\$1,205,000	\$1,450,000
	Total Communication Service Tax	\$1,254,681	\$1,336,397	\$1,205,000	\$1,205,000	\$1,450,000
323100	Electricity	\$2,167,002	\$2,325,261	\$2,130,500	\$2,400,500	\$2,550,000
323700	Solid Waste / Commercial	\$132,807	\$115,237	\$126,804	\$126,804	\$125,028
323710	Solid Waste / Residential	\$51,868	\$52,319	\$51,703	\$51,703	\$52,404
323400	Gas	\$45,029	\$44,580	\$45,000	\$45,000	\$45,000
	Total Franchise Fee	\$2,396,706	\$2,537,397	\$2,354,007	\$2,624,007	\$2,772,432
331390	Federal Grant - Other Phys. Environ.	\$497,598	\$1,262	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$99	\$0	\$0	\$0
335120	Revenue Sharing	\$1,509,708	\$1,873,827	\$1,280,024	\$1,700,024	\$1,900,000
335140	Mobile Home License Tax	\$9,039	\$9,855	\$7,500	\$7,500	\$9,500
335150	Alcoholic Beverage License	\$13,196	\$12,329	\$12,000	\$12,000	\$15,000
335180	Gov't Half Cent Sales Tax	\$2,747,752	\$3,073,018	\$2,614,500	\$3,014,500	\$3,200,000
	Total Intergovernment	\$4,777,293	\$4,970,390	\$3,914,024	\$4,734,024	\$5,124,500
339000	Pymts fr Other Local in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$96,327	\$98,898	\$98,058	\$98,058	\$98,760
343945	NSF	\$20	\$20	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$26,821	\$209,135	\$76,250	\$76,250	\$300,000
362000	Misc Rents	\$300	\$0	\$0	\$0	\$0
362100	Cell Tower City Hall	\$83,184	\$90,684	\$86,840	\$86,840	\$93,405
362101	Cell Tower Shore Drive	\$90,763	\$94,668	\$89,960	\$89,960	\$93,486
364100	Auction Proceeds	\$6,881	\$0	\$0	\$0	\$0
366000	Misc Private Donations	\$6,000	\$0	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$34,504	\$13,841	\$0	\$4,355	\$0
369900	Misc Revenue	\$137,225	\$254,533	\$0	\$0	\$0
369910	Motor Fuel Tax Rebate	\$17,317	\$14,957	\$18,477	\$18,477	\$17,500
	Total Other	\$504,342	\$781,736	\$374,585	\$378,940	\$608,151
316000	Local Business	\$125,892	\$88,511	\$102,000	\$102,000	\$90,000
	Other Taxes	\$125,892	\$88,511	\$102,000	\$102,000	\$90,000
381180	From Sewer Plant Replcmnt ARPA SRFL	\$0	\$7,900	\$15,800	\$15,800	\$7,900
381410	From Water Sewer Utility	\$0	\$4,071	\$0	\$0	\$0
	Total Interfund Transfers In	\$0	\$11,971	\$15,800	\$15,800	\$7,900
	Total Non-Departmental Sources	\$18,788,304	\$19,881,194	\$18,756,500	\$20,200,855	\$21,900,092

GENERAL FUND - SOURCES
Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$50	\$52,742	\$48,500	\$48,500	\$36,500
	Total Ad Valorem Tax	\$50	\$52,742	\$48,500	\$48,500	\$36,500
13 Finance						
341302	Admin Svc Fees - Business License	\$1,015	\$0	\$0	\$0	\$0
369900	Misc Income - Record Searches, etc	\$58,855	\$0	\$0	\$0	\$0
381410	From Water Sewer Utility	\$533,856	\$542,631	\$764,058	\$764,058	\$751,268
	Total Utility Tax	\$593,726	\$542,631	\$764,058	\$764,058	\$751,268
15 Community Development						
322010	Zoning	\$9,760	\$12,154	\$9,025	\$9,025	\$10,280
322020	Site Plan	\$7,330	\$2,500	\$7,140	\$7,140	\$7,261
322910	Arbor Permits	\$4,095	\$225	\$2,000	\$2,000	\$2,000
337300	Grant - Physical Environment	\$48,974	\$0	\$0	\$0	\$0
341301	Admin Svc Fees - County Impact	\$14,158	\$12,079	\$10,000	\$10,000	\$12,500
366000	Misc Private Donations	\$500	\$300	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$8,275	\$0	\$0	\$0	\$0
	Total Community Development	\$93,092	\$27,258	\$28,165	\$28,165	\$32,041
16 Information & General Services						
347400	Community Events	\$50	(\$20)	\$0	\$0	\$0
366000	Misc Private Donations	\$63,317	\$60,548	\$0	\$62,722	\$0
	Total Information Services	\$63,367	\$60,528	\$0	\$62,722	\$0
21 Police						
331200	Federal Grant - Public Safety	\$18,111	\$0	\$7,200	\$7,200	\$0
341300	Admin Svc Fees	\$408	\$282	\$0	\$0	\$0
342100	Law Enforcement	\$0	\$3,603	\$0	\$0	\$0
342102	Law Enforcement - Code	\$721	\$102	\$1	\$1	\$0
351500	Traffic	\$109,414	\$115,958	\$100,500	\$100,500	\$107,976
354200	Law Enforcement	\$0	\$1,300	\$0	\$0	\$0
369900	Misc Revenue	\$13,692	\$8,280	\$0	\$0	\$0
	Total Police	\$142,346	\$129,525	\$107,701	\$107,701	\$107,976
41 Public Works						
344910	ROW Maintenance	\$66,000	\$33,000	\$99,000	\$99,000	\$99,492
344930	Street Lighting	\$0	\$0	\$36,380	\$0	\$0
	Total Public Works	\$66,000	\$33,000	\$135,380	\$99,000	\$99,492
72 Parks & Recreation						
337700	Grant - Culture / Recreation	\$0	\$140,951	\$0	\$0	\$0
341300	Admin Svc Fees	\$465	\$975	\$0	\$0	\$0
347201	Civic Center	\$345	\$12,253	\$10,000	\$10,000	\$12,000
347202	Pavillion	\$51,461	\$60,869	\$40,000	\$40,000	\$45,000
347203	Fields	\$22,392	\$49,646	\$20,400	\$20,400	\$20,400
347204	Senior Ctr - Pool	\$6,122	\$13,550	\$10,000	\$10,000	\$12,500
347205	Senior Ctr - Annual	\$6,400	\$12,810	\$20,000	\$20,000	\$12,500
347206	Splashpad	\$2,819	\$0	\$200	\$200	\$0
347208	Summer Camp	\$37,019	\$69,053	\$83,000	\$83,000	\$80,000
347209	Programs	\$8,181	\$18,729	\$6,500	\$6,500	\$10,000
347210	League	\$1,800	\$450	\$3,000	\$3,000	\$3,000
347211	Partnership League	\$71,944	\$69,292	\$73,650	\$73,650	\$69,870
366000	Misc Private Donations	\$0	\$20,000	\$0	\$0	\$0
	Total Parks & Recreation	\$208,948	\$468,578	\$266,750	\$266,750	\$265,270
Total Dep'tal Sources		\$1,167,529	\$1,314,262	\$1,350,554	\$1,376,896	\$1,292,547
TOTAL GENERAL FUND SOURCES		\$19,955,833	\$21,195,456	\$20,107,054	\$21,577,751	\$23,192,639

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

DIV #	DEPARTMENT / DIVISION	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Executive						
1100	Executive - Commission	\$114,693	\$114,667	\$123,073	\$123,073	\$131,214
1200	Executive - City Manager	\$319,759	\$314,193	\$337,143	\$337,143	\$417,762
1210	Executive - City Clerk	\$147,959	\$162,214	\$229,861	\$229,861	\$278,633
		\$582,411	\$591,074	\$690,077	\$690,077	\$827,609
General Government						
1400	General Gov't - Legal Services	\$273,861	\$278,537	\$314,020	\$314,020	\$269,320
1900	General Gov't - General	\$2,184,904	\$545,556	\$897,225	\$897,224	\$968,979
		\$2,458,765	\$824,093	\$1,211,245	\$1,211,244	\$1,238,299
Finance						
1300	Finance - General	\$611,715	\$679,171	\$749,095	\$745,877	\$1,002,582
1360	Finance - Utility Billing & Cust Svc	\$537,788	\$542,631	\$764,058	\$767,276	\$749,841
		\$1,149,503	\$1,221,802	\$1,513,153	\$1,513,153	\$1,752,423
Information & General Services						
1600	Information & General Services - General	\$893,513	\$987,433	\$1,106,123	\$1,125,823	\$1,640,964
1910	Information & General Services - City Hall	\$29,987	\$29,919	\$18,483	\$23,983	\$10,083
1315	Information & General Services - Human Resources	\$286,214	\$366,443	\$280,039	\$273,139	\$316,199
1925	Information & General Services - Risk Management	\$669,881	\$637,628	\$664,594	\$664,594	\$736,300
1935	Information & General Services - Facilities Maintenance	\$365,074	\$308,631	\$441,301	\$423,001	\$572,955
7415	Information & General Services - Marketing & Events	\$222,927	\$173,999	\$206,194	\$268,916	\$337,715
		\$2,467,596	\$2,504,053	\$2,716,734	\$2,779,456	\$3,614,216
Public Works						
4100	Public Works - Administration	\$103,079	\$337,957	\$135,929	\$150,929	\$166,849
4110	Public Works - Roads and ROW Maint.	\$1,435,554	\$3,584,685	\$816,904	\$816,904	\$1,022,499
1940	Public Works - Fleet Maintenance	\$220,327	\$290,342	\$280,088	\$280,088	\$294,534
		\$1,758,960	\$4,212,984	\$1,232,921	\$1,247,921	\$1,483,882
Community Development						
1500	Community Development - Administration	\$152,377	\$191,899	\$172,853	\$172,853	\$217,858
1510	Community Development - Long Range Planning	\$58,217	\$49,976	\$173,411	\$173,411	\$321,205
1520	Community Development - Urban Beautification	\$1,141,554	\$703,449	\$1,252,128	\$1,252,128	\$1,521,654
1530	Community Development - Streetlighting	\$479,425	\$414,853	\$534,055	\$534,055	\$564,357
		\$1,831,573	\$1,360,177	\$2,132,447	\$2,132,447	\$2,625,074

GENERAL FUND - APPLICATIONS

Expenditures & Transfers - Department Specific

NUMBER	DEPARTMENT / DIVISION	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Police					
2100	Police - Office of the Chief	\$6,053,513	\$6,714,229	\$6,766,047	\$7,265,902	\$8,032,342
2110	Police - Criminal Investigations	\$56,815	\$27,213	\$76,959	\$76,959	\$145,670
2120	Police - Community Services	\$21,318	\$12,791	\$15,270	\$15,270	\$16,435
2130	Police - Operations	\$113,745	\$251,928	\$260,829	\$267,125	\$301,832
2140	Police - Support Services	\$568,110	\$500,639	\$521,422	\$519,626	\$542,840
2150	Police - Code Enforcement	\$4,461	\$10,067	\$100,032	\$100,032	\$53,360
		\$6,817,962	\$7,516,867	\$7,740,559	\$8,244,914	\$9,092,479
	Fire					
2200	Fire - Operations	\$278,694	\$164,008	\$0	\$0	\$0
		\$278,694	\$164,008	\$0	\$0	\$0
	P & R - Operations					
7200	P & R - Administration	\$247,724	\$365,960	\$180,888	\$178,888	\$204,835
7210	P & R - Athletics	\$2,811	\$0	\$0	\$0	\$0
7220	P & R - Athletics - Partnerships	\$11,857	\$947	\$3,804	\$2,354	\$350
7230	P & R - Parks & Grounds	\$1,907,085	\$1,533,507	\$2,086,387	\$2,086,387	\$2,760,391
7240	P & R - Programs	\$34,320	\$57,302	\$189,928	\$181,488	\$155,936
7250	P & R - Seniors	\$298,987	\$334,490	\$381,510	\$393,400	\$381,628
7400	P & R - Community Events	\$0	\$0	\$0	\$0	\$0
		\$2,502,784	\$2,292,206	\$2,842,517	\$2,842,517	\$3,503,140
TOTAL GENERAL FUND APPLICATIONS		\$19,848,248	\$20,687,264	\$20,079,653	\$20,661,729	\$24,137,122
FUND BALANCE - October 1		\$8,935,394	\$9,042,979	\$9,042,979	\$9,551,171	\$10,467,193
Appropriation TO (FROM) Fund Balance		\$107,585	\$508,192	\$27,401	\$916,022	(\$944,483)
FUND BALANCE - September 30		\$9,042,979	\$9,551,171	\$9,070,380	\$10,467,193	\$9,522,710

GENERAL FUND - EXECUTIVE & LEGISLATIVE OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$525,912	\$523,961	\$606,655	\$574,455	\$615,408
Operating Expenses	\$56,499	\$67,113	\$83,422	\$115,622	\$181,201
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$31,000
TOTAL EXPENDITURES	\$582,411	\$591,074	\$690,077	\$690,077	\$827,609

City Manager - 1200

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

City Clerk - 1210

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

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

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

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

All Divisions

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$313,375	\$296,733	\$358,003	\$329,403	\$377,968
510110	Base Wage - Mayor/Commission	\$75,110	\$70,060	\$74,400	\$74,400	\$74,400
510140	Overtime	\$5,043	\$2,580	\$2,700	\$5,200	\$11,019
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$27,992	\$26,480	\$30,404	\$30,404	\$32,538
520220	Pension DB	\$55,278	\$81,167	\$61,514	\$61,514	\$0
520225	Pension DC	\$2,374	\$5,732	\$11,545	\$11,545	\$27,177
520230	Health Insurance	\$46,383	\$40,777	\$67,227	\$61,127	\$91,497
520240	Workers' Comp	\$382	\$432	\$862	\$862	\$809
	Total Payroll	\$525,912	\$523,961	\$606,655	\$574,455	\$615,408
530310	Professional	\$4,814	\$4,587	\$11,100	\$7,100	\$11,200
530314	Consulting	\$0	\$1,103	\$0	\$0	\$0
530315	Pre/Post Employment	\$62	\$0	\$63	\$25,063	\$60,162
530341	Other Svcs - Contract / Admin	\$487	\$2,071	\$3,042	\$1,542	\$3,063
530411	Communication - Phone	\$5,470	\$6,840	\$7,800	\$7,800	\$7,800
550510	Office	\$836	\$3,740	\$825	\$4,825	\$1,325
550520	Operating	\$2,363	\$4,413	\$1,710	\$6,910	\$2,550
550525	Operating - Small Tools	\$350	\$0	\$100	\$1,100	\$100
550526	Operating - Software	\$0	\$0	\$0	\$0	\$14,000
555400	Travel & Per Diem	\$3,551	\$5,891	\$12,138	\$12,238	\$18,878
555420	Postage / Freight	\$539	\$402	\$594	\$594	\$758
555470	Printing / Binding	\$1,063	\$64	\$1,550	\$1,550	\$1,650
555480	Promotional / Advertising	\$9,854	\$15,765	\$17,350	\$18,850	\$22,190
555481	Promo - Employee Relations	\$0	\$0	\$0	\$900	\$3,500
555540	Dues/Reg/Pub	\$19,767	\$16,589	\$15,900	\$15,900	\$18,225
555550	Training	\$1,203	\$648	\$3,550	\$3,550	\$7,300
555551	Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$1,500
580820	Grants/Aids - Econ Dev	\$6,140	\$5,000	\$6,200	\$6,200	\$7,000
	Total Operating	\$56,499	\$67,113	\$83,422	\$115,622	\$181,201
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$31,000
	Total Capital	\$0	\$0	\$0	\$0	\$31,000
	TOTAL EXECUTIVE/LEGISLATIVE	\$582,411	\$591,074	\$690,077	\$690,077	\$827,609

Executive & Legislative 12

Commission 1100

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510110	Base Wage - Mayor/Commission	\$75,110	\$70,060	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,746	\$5,527	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$54	\$59	\$166	\$166	\$142
	Total Payroll	\$80,910	\$75,646	\$80,258	\$80,258	\$80,234
530314	Consulting	\$0	\$1,103	\$0	\$0	\$0
530411	Communication - Phone	\$4,480	\$5,760	\$5,760	\$5,760	\$5,760
550520	Operating	\$1,282	\$623	\$1,150	\$1,150	\$1,450
550525	Operating - Small Tools	\$31	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	\$2,194	\$4,901	\$10,030	\$10,030	\$14,170
555470	Printing / Binding	\$1,038	\$64	\$1,550	\$1,550	\$1,650
555480	Promotional / Advertising	\$3,777	\$6,267	\$5,900	\$5,900	\$7,100
555540	Dues/Reg/Pub	\$14,841	\$15,303	\$12,225	\$12,225	\$13,850
580820	Grants/Aids - Economic Dev	\$6,140	\$5,000	\$6,200	\$6,200	\$7,000
	Total Operating	\$33,783	\$39,021	\$42,815	\$42,815	\$50,980
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$114,693	\$114,667	\$123,073	\$123,073	\$131,214

Executive & Legislative 12

City Manager 1200

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$213,485	\$188,694	\$216,903	\$188,303	\$221,606
510140	Overtime	\$2,449	\$0	\$0	\$2,500	\$1,001
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$14,480	\$12,247	\$13,590	\$13,590	\$14,112
520220	Pension DB	\$55,278	\$81,167	\$61,514	\$61,514	\$0
520225	Pension DC	\$246	\$146	\$2,496	\$2,496	\$16,696
520230	Health Insurance	\$25,653	\$22,081	\$36,404	\$30,304	\$57,880
520240	Workers' Comp	\$224	\$235	\$418	\$418	\$379
	Total Payroll	\$311,790	\$304,570	\$331,325	\$299,125	\$311,674
530315	Pre/Post Employment	\$62	\$0	\$0	\$25,000	\$60,100
530411	Communication - Phone	\$990	\$1,080	\$1,080	\$1,080	\$1,080
550510	Office	\$630	\$3,516	\$500	\$500	\$1,000
550520	Operating	\$1,049	\$3,610	\$560	\$5,760	\$1,100
550525	Operating - Small Tools	\$319	\$0	\$100	\$1,100	\$100
555400	Travel & Per Diem	\$537	\$990	\$608	\$708	\$2,008
555420	Postage / Freight	\$288	\$1	\$200	\$200	\$300
555470	Printing / Binding	\$25	\$0	\$0	\$0	\$0
555481	Promo - Employee Relations	\$0	\$0	\$0	\$900	\$3,500
555540	Dues/Reg/Pub	\$3,750	\$403	\$1,770	\$1,770	\$1,900
555550	Training	\$319	\$23	\$1,000	\$1,000	\$4,000
	Total Operating	\$7,969	\$9,623	\$5,818	\$38,018	\$75,088
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$31,000
	Total Capital	\$0	\$0	\$0	\$0	\$31,000
	TOTAL	\$319,759	\$314,193	\$337,143	\$337,143	\$417,762

Executive & Legislative 12

City Clerk 1210

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$99,890	\$108,039	\$141,100	\$141,100	\$156,362
510140	Overtime	\$2,594	\$2,580	\$2,700	\$2,700	\$10,018
520200	FICA	\$7,766	\$8,706	\$11,122	\$11,122	\$12,734
520225	Pension DC	\$2,128	\$5,586	\$9,049	\$9,049	\$10,481
520230	Health Insurance	\$20,730	\$18,696	\$30,823	\$30,823	\$33,617
520240	Workers' Comp	\$104	\$138	\$278	\$278	\$288
	Total Payroll	\$133,212	\$143,745	\$195,072	\$195,072	\$223,500
530310	Professional	\$4,814	\$4,587	\$11,100	\$7,100	\$11,200
530315	Pre/Post Employment	\$0	\$0	\$63	\$63	\$62
530341	Other Svcs - Contract / Admin	\$487	\$2,071	\$3,042	\$1,542	\$3,063
530411	Communication - Phone	\$0	\$0	\$960	\$960	\$960
550510	Office	\$206	\$224	\$325	\$4,325	\$325
550520	Operating	\$32	\$180	\$0	\$0	\$0
550526	Operating - Software	\$0	\$0	\$0	\$0	\$14,000
555400	Travel & Per Diem	\$820	\$0	\$1,500	\$1,500	\$2,700
555420	Postage / Freight	\$251	\$401	\$394	\$394	\$458
555480	Promotional / Advertising	\$6,077	\$9,498	\$11,450	\$12,950	\$15,090
555540	Dues/Reg/Pub	\$1,176	\$883	\$1,905	\$1,905	\$2,475
555550	Training	\$884	\$625	\$2,550	\$2,550	\$3,300
555551	Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$1,500
	Total Operating	\$14,747	\$18,469	\$34,789	\$34,789	\$55,133
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$147,959	\$162,214	\$229,861	\$229,861	\$278,633

GENERAL FUND - GENERAL GOVERNMENT OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$752,756	\$270,196	\$481,914	\$481,913	\$483,093
Operating Expenses	(\$795,342)	(\$726,104)	(\$545,670)	(\$545,670)	(\$534,794)
Transfers	\$2,480,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
Capital Outlay	\$21,351	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,458,765	\$824,093	\$1,211,245	\$1,211,244	\$1,238,299

GENERAL FUND - GENERAL GOVERNMENT SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
520220	Pension DB	\$752,756	\$270,196	\$481,914	\$481,913	\$483,093
	Total Payroll	\$752,756	\$270,196	\$481,914	\$481,913	\$483,093
530311	Legal	\$267,661	\$275,272	\$302,520	\$302,520	\$262,320
530312	Financial	\$6,200	\$3,265	\$6,500	\$6,500	\$7,000
530313	Labor Relations	\$0	\$0	\$5,000	\$5,000	\$0
530314	Consulting	\$63,713	\$121,285	\$70,000	\$70,000	\$70,000
530340	Other Svcs	\$1,004	\$0	\$16,600	\$16,600	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,190,150)	(\$1,309,165)	(\$1,309,165)	(\$1,309,165)
530343	Other Svcs - Banking	\$5,858	\$5,724	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$0	\$600	\$475	\$475	\$600
555480	Promotional / Advertising	\$372	\$0	\$0	\$0	\$0
580810	Grants/Aids - Other Gov'ts	\$0	\$7,900	\$0	\$0	\$0
580820	Grants/Aids - Private	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000
599100	Contingency	\$0	\$0	\$305,340	\$305,340	\$335,791
	Total Operating	(\$795,342)	(\$726,104)	(\$545,670)	(\$545,670)	(\$534,794)
591202	To 1999 Debt Service	\$1,230,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
591305	To Excellence in Customer Service	\$400,000	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$500,000	\$0	\$0	\$0	\$0
591411	To Stormwater	\$350,000	\$0	\$0	\$0	\$0
		\$2,480,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
560641	Mach & Equip - Vehicles	\$21,351	\$0	\$0	\$0	\$0
	Total Capital	\$21,351	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$2,458,765	\$824,093	\$1,211,245	\$1,211,244	\$1,238,299

General Government 19

Legal Services 1400

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$267,661	\$275,272	\$302,520	\$302,520	\$262,320
530312	Financial	\$6,200	\$3,265	\$6,500	\$6,500	\$7,000
530313	Labor Relations	\$0	\$0	\$5,000	\$5,000	\$0
	Total Operating	\$273,861	\$278,537	\$314,020	\$314,020	\$269,320
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$273,861	\$278,537	\$314,020	\$314,020	\$269,320

General Government 19

General Government 1900

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
520220	Pension DB	\$752,756	\$270,196	\$481,914	\$481,913	\$483,093
	Total Payroll	\$752,756	\$270,196	\$481,914	\$481,913	\$483,093
530314	Consulting	\$63,713	\$121,285	\$70,000	\$70,000	\$70,000
530340	Other Svcs	\$1,004	\$0	\$16,600	\$16,600	\$16,600
530341	Other Svcs - Contract / Admin	(\$1,190,150)	(\$1,190,150)	(\$1,309,165)	(\$1,309,165)	(\$1,309,165)
530343	Other Svcs - Banking	\$5,858	\$5,724	\$7,060	\$7,060	\$7,060
555440	Rent / Lease	\$0	\$600	\$475	\$475	\$600
555480	Promotional / Advertising	\$372	\$0	\$0	\$0	\$0
580810	Grants/Aids - Other Gov'ts	\$0	\$7,900	\$0	\$0	\$0
580820	Grants/Aids - Private	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$305,340	\$305,340	\$335,791
	Total Operating	(\$1,069,203)	(\$1,004,641)	(\$859,690)	(\$859,690)	(\$804,114)
591202	To 1999 Debt Service	\$1,230,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
591305	To Excellence in Customer Service	\$400,000	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$500,000	\$0	\$0	\$0	\$0
591411	To Stormwater	\$350,000	\$0	\$0	\$0	\$0
	Total Transfers	\$2,480,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
560641	Mach & Equip - Vehicles	\$21,351	\$0	\$0	\$0	\$0
	Total Capital	\$21,351	\$0	\$0	\$0	\$0
	TOTAL	\$2,184,904	\$545,556	\$897,225	\$897,224	\$968,979

GENERAL FUND - FINANCE OVERVIEW

All Divisions

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

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$960,734	\$971,747	\$1,276,577	\$1,185,066	\$1,477,337
Operating Expenses	\$188,769	\$250,055	\$236,576	\$328,087	\$275,086
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,149,503	\$1,221,802	\$1,513,153	\$1,513,153	\$1,752,423

General - 1300

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

Utility Billing - 1360

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

TOTAL FULL-TIME PERSONNEL	13	15	16	17
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Utility Billing - Part-Time - 1360

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

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

All Divisions

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$723,966	\$783,826	\$943,655	\$882,144	\$1,100,335
510140	Overtime	\$3,657	\$4,816	\$9,901	\$9,901	\$7,508
510900	Reimbursements	(\$75)	\$0	\$0	\$0	\$0
520200	FICA	\$53,824	\$60,730	\$73,126	\$73,126	\$84,559
520220	Pension DB	\$62,316	\$0	\$7,393	\$7,393	\$7,843
520225	Pension DC	\$13,279	\$31,381	\$62,112	\$52,112	\$67,009
520230	Health Insurance	\$103,029	\$89,695	\$178,561	\$158,561	\$208,182
520240	Workers' Comp	\$738	\$1,299	\$1,829	\$1,829	\$1,901
	Total Payroll	\$960,734	\$971,747	\$1,276,577	\$1,185,066	\$1,477,337
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$18,375
530314	Consulting	\$7,960	\$34,700	\$0	\$4,900	\$10,000
530315	Pre/Post Employment	\$1,096	\$1,707	\$1,382	\$14,822	\$1,570
530320	Accounting / Auditing	\$42,500	\$53,000	\$48,250	\$48,250	\$49,000
530340	Other Svcs	\$400	\$200	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$25,172	\$36,642	\$25,292	\$102,303	\$34,245
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$23,755	\$23,755	\$24,255
530411	Communication - Phone	\$4,511	\$4,505	\$4,740	\$4,740	\$5,700
550510	Office	\$3,963	\$4,359	\$3,800	\$3,800	\$3,900
550520	Operating	\$530	\$2,137	\$800	\$800	\$1,100
550525	Operating - Small Tools	\$4,373	\$4,351	\$2,000	\$2,000	\$3,250
550527	Operating - Apparel	\$315	\$156	\$920	\$920	\$1,000
555400	Travel & Per Diem	\$58	\$0	\$150	\$150	\$2,250
555420	Postage / Freight	\$70,072	\$73,272	\$96,440	\$92,600	\$106,700
555470	Printing / Binding	\$1,387	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$808	\$8,405	\$1,962	\$1,962	\$1,901
555490	Not Otherwise Classified	\$12	\$7	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,790	\$3,438	\$1,335	\$1,335	\$1,890
555550	Training	\$1,231	\$585	\$7,500	\$7,500	\$9,200
	Total Operating	\$188,769	\$250,055	\$236,576	\$328,087	\$275,086
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FINANCE	\$1,149,503	\$1,221,802	\$1,513,153	\$1,513,153	\$1,752,423

Finance 13

Finance - General 1300

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$386,128	\$458,197	\$509,216	\$453,705	\$686,104
510140	Overtime	\$524	\$3,363	\$8,925	\$8,925	\$5,000
520200	FICA	\$28,107	\$35,735	\$39,804	\$39,804	\$52,664
520220	Pension DB	\$57,793	\$0	\$7,393	\$7,393	\$7,843
520225	Pension DC	\$7,560	\$16,835	\$37,209	\$27,209	\$44,308
520230	Health Insurance	\$75,009	\$58,306	\$89,274	\$69,274	\$122,890
520240	Workers' Comp	\$376	\$572	\$993	\$993	\$1,188
	Total Payroll	\$555,497	\$573,008	\$692,814	\$607,303	\$919,997
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$18,375
530314	Consulting	\$2,960	\$34,700	\$0	\$4,900	\$10,000
530315	Pre/Post Employment	\$498	\$511	\$565	\$14,005	\$565
530320	Accounting / Auditing	\$21,250	\$26,500	\$24,125	\$24,125	\$24,500
530341	Other Svcs - Contract / Admin	\$0	\$8,016	\$0	\$63,953	\$7,501
530411	Communication - Phone	\$0	\$0	\$144	\$144	\$1,104
550510	Office	\$2,414	\$2,823	\$1,800	\$1,800	\$1,900
550520	Operating	\$246	\$300	\$300	\$300	\$350
550525	Operating - Small Tools	\$3,888	\$1,834	\$2,000	\$2,000	\$1,500
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$2,200
555420	Postage / Freight	\$2,443	\$1,901	\$2,400	\$2,400	\$3,600
555470	Printing / Binding	\$1,235	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$808	\$8,405	\$1,212	\$1,212	\$1,900
555540	Dues/Reg/Pub	\$1,790	\$3,438	\$1,335	\$1,335	\$1,890
555550	Training	\$1,186	\$235	\$4,800	\$4,800	\$7,200
	Total Operating	\$56,218	\$106,163	\$56,281	\$138,574	\$82,585
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$611,715	\$679,171	\$749,095	\$745,877	\$1,002,582

Finance 13

Utility Billing 1360

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$337,838	\$325,629	\$434,439	\$428,439	\$414,231
510140	Overtime	\$3,133	\$1,453	\$976	\$976	\$2,508
510900	Reimbursements	(\$75)	\$0	\$0	\$0	\$0
520200	FICA	\$25,717	\$24,995	\$33,322	\$33,322	\$31,895
520220	Pension DB	\$4,523	\$0	\$0	\$0	\$0
520225	Pension DC	\$5,719	\$14,546	\$24,903	\$24,903	\$22,701
520230	Health Insurance	\$28,020	\$31,389	\$89,287	\$89,287	\$85,292
520240	Workers' Comp	\$362	\$727	\$836	\$836	\$713
	Total Payroll	\$405,237	\$398,739	\$583,763	\$577,763	\$557,340
530314	Consulting	\$5,000	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$598	\$1,196	\$817	\$817	\$1,005
530320	Accounting / Auditing	\$21,250	\$26,500	\$24,125	\$24,125	\$24,500
530340	Other Svcs	\$400	\$200	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$25,172	\$28,626	\$25,292	\$38,350	\$26,744
530342	Other Svcs - Maint / Licenses	\$5,091	\$5,091	\$23,755	\$23,755	\$24,255
530411	Communication - Phone	\$4,511	\$4,505	\$4,596	\$4,596	\$4,596
550510	Office	\$1,549	\$1,536	\$2,000	\$2,000	\$2,000
550520	Operating	\$284	\$1,837	\$500	\$500	\$750
550525	Operating - Small Tools	\$485	\$2,517	\$0	\$0	\$1,750
550527	Operating - Apparel	\$315	\$156	\$920	\$920	\$1,000
555400	Travel & Per Diem	\$58	\$0	\$50	\$50	\$50
555420	Postage / Freight	\$67,629	\$71,371	\$94,040	\$90,200	\$103,100
555470	Printing / Binding	\$152	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$0	\$0	\$750	\$750	\$1
555490	Not Otherwise Classified	\$12	\$7	\$0	\$0	\$0
555550	Training	\$45	\$350	\$2,700	\$2,700	\$2,000
	Total Operating	\$132,551	\$143,892	\$180,295	\$189,513	\$192,501
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$537,788	\$542,631	\$764,058	\$767,276	\$749,841

GENERAL FUND - INFORMATION & GENERAL SERVICES OVERVIEW

All Divisions

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

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$770,199	\$912,596	\$965,529	\$947,229	\$1,318,070
Operating Expenses	\$1,501,747	\$1,519,475	\$1,568,205	\$1,714,426	\$2,147,146
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$195,650	\$71,982	\$183,000	\$117,801	\$149,000
TOTAL EXPENDITURES	\$2,467,596	\$2,504,053	\$2,716,734	\$2,779,456	\$3,614,216

Information Services - 1600

Deputy City Manager	1	1	1		1
IT Manager	1	1	1		1
GIS Analyst	1	1	1		1
Application Specialist	1	2	2		3
Records Liaison	1				
Total	5	5	5		6

Human Resources - 1315

HR Specialist	1	1	1		2
Payroll/Benefits Coordinator	1	1	1		1
Total	2	2	2		3

Facilities Maintenance - 1935

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

Marketing and Events - 7415

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

TOTAL FULL-TIME PERSONNEL	11	13	13		17
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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 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$555,534	\$679,473	\$669,071	\$650,771	\$890,451
510140	Overtime	\$8,859	\$8,349	\$6,300	\$6,300	\$13,301
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$42,199	\$52,380	\$51,846	\$51,846	\$68,510
520220	Pension DB	\$35,283	\$28,551	\$22,179	\$22,179	\$23,528
520225	Pension DC	\$7,618	\$34,087	\$44,696	\$44,696	\$63,047
520230	Health Insurance	\$90,293	\$105,441	\$153,699	\$153,699	\$240,466
520240	Workers' Comp	\$2,895	\$4,966	\$7,738	\$7,738	\$8,767
520250	Unemployment	\$27,543	(\$651)	\$10,000	\$10,000	\$10,000
	Total Payroll	\$770,199	\$912,596	\$965,529	\$947,229	\$1,318,070
530315	Pre/Post Employment	\$376	\$1,069	\$1,149	\$1,149	\$1,148
530341	Other Svcs - Contract / Admin	\$223,531	\$218,202	\$231,530	\$240,530	\$286,070
530342	Other Svcs - Maint / Licenses	\$290,392	\$310,737	\$323,489	\$386,366	\$611,331
530411	Communication - Phone	\$33,786	\$37,585	\$32,680	\$48,680	\$26,704
540430	Utilities	\$37,305	\$40,320	\$37,800	\$37,800	\$40,200
545100	R&M Buildings	\$15,900	\$9,648	\$30,000	\$24,324	\$30,000
545110	R&M Bldgs - City Hall	\$40,147	\$23,417	\$39,160	\$39,160	\$38,550
545270	R&M Infra - Grounds	\$14,676	\$14,856	\$17,788	\$17,788	\$18,350
545300	R&M Mach & Equip	\$439	\$0	\$3,500	\$3,500	\$34,850
545310	R&M M&E - Vehicles	\$377	\$2,168	\$4,450	\$4,450	\$4,950
550522	Operating - Tires / Filters	\$213	\$0	\$2,500	\$2,500	\$2,500
550510	Office	\$2,727	\$2,729	\$3,600	\$1,600	\$3,950
550520	Operating	\$16,987	\$20,920	\$39,712	\$38,862	\$72,312
550523	Operating - Janitorial	\$5,067	\$678	\$4,000	\$4,000	\$4,000
550525	Operating - Small Tools	\$45,756	\$35,717	\$13,450	\$13,450	\$103,760
550526	Operating - Software	\$0	\$99	\$1,000	\$2,591	\$1,600
550527	Operating - Apparel	\$1,660	\$3,520	\$6,860	\$5,160	\$8,720
552000	Fuel	\$1,427	\$4,828	\$5,825	\$5,825	\$5,500
555400	Travel & Per Diem	\$0	\$724	\$1,250	\$1,250	\$1,250
555420	Postage / Freight	\$21	\$32	\$50	\$152	\$100
555441	Rent / Lease - Copy Machine	\$7,487	\$6,217	\$14,508	\$23,115	\$19,908
555442	Rent / Lease - Equipment	\$0	\$0	\$0	\$0	\$3,000
555450	Insurance	\$625,755	\$625,056	\$634,594	\$634,594	\$706,300
555451	Insurance - Settlements	\$16,583	\$13,223	\$20,000	\$20,000	\$20,000
555470	Printing / Binding	\$381	\$0	\$1,275	\$1,275	\$1,755
555480	Promotional / Advertising	\$107,592	\$130,190	\$63,400	\$123,122	\$58,900
555481	Promo - Employee Relations	\$3,825	\$3,250	\$5,900	\$7,798	\$5,900
555540	Dues/Reg/Pub	\$1,319	\$2,751	\$3,437	\$4,287	\$7,651
555550	Training	\$8,018	\$11,539	\$25,298	\$21,098	\$27,887
	Total Operating	\$1,501,747	\$1,519,475	\$1,568,205	\$1,714,426	\$2,147,146
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$25,000	\$30,676	\$25,000
560642	Mach & Equip - Data Proc	\$101,380	\$71,982	\$128,000	\$85,660	\$12,000
560650	Construction In Progress	\$94,190	\$0	\$0	\$0	\$112,000
560680	Intangibles	\$80	\$0	\$30,000	\$1,465	\$0
	Total Capital	\$195,650	\$71,982	\$183,000	\$117,801	\$149,000
	TOTAL INFO SVCS	\$2,467,596	\$2,504,053	\$2,716,734	\$2,779,456	\$3,614,216

INFORMATION & GENERAL SERVICES 16

Human Resources 1315

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$172,215	\$238,668	\$149,385	\$149,385	\$172,239
510140	Overtime	\$707	\$1,209	\$0	\$0	\$0
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$12,808	\$18,225	\$11,186	\$11,186	\$12,749
520220	Pension DB	\$29,402	\$19,034	\$14,786	\$14,786	\$15,685
520225	Pension DC	\$1,597	\$8,044	\$7,895	\$7,895	\$9,408
520230	Health Insurance	\$25,700	\$35,699	\$29,251	\$29,251	\$33,132
520240	Workers' Comp	\$256	\$298	\$287	\$287	\$297
	Total Payroll	\$242,660	\$321,177	\$212,790	\$212,790	\$243,510
530315	Pre/Post Employment	\$62	\$224	\$125	\$125	\$125
530341	Other Svcs - Contract / Admin	\$17,986	\$15,572	\$22,450	\$22,450	\$22,450
530411	Communication - Phone	\$1,100	\$1,200	\$2,208	\$2,208	\$1,440
550510	Office	\$736	\$527	\$300	\$300	\$450
550520	Operating	\$1,167	\$3,999	\$3,150	\$3,150	\$3,200
550527	Operating - Apparel	\$446	\$799	\$2,650	\$950	\$3,500
555420	Postage / Freight	\$15	\$22	\$0	\$102	\$50
555480	Promotional / Advertising	\$10,204	\$11,809	\$11,400	\$8,400	\$11,400
555481	Promo - Employee Relations	\$3,825	\$3,250	\$5,900	\$7,798	\$5,900
555540	Dues/Reg/Pub	\$1,069	\$470	\$1,288	\$1,288	\$2,257
555550	Training	\$6,944	\$7,394	\$17,778	\$13,578	\$21,917
	Total Operating	\$43,554	\$45,266	\$67,249	\$60,349	\$72,689
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$286,214	\$366,443	\$280,039	\$273,139	\$316,199

INFORMATION & GENERAL SERVICES 16

IS General 1600

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$199,579	\$273,596	\$274,707	\$274,707	\$359,643
510140	Overtime	\$19	\$50	\$6,300	\$6,300	\$6,300
520200	FICA	\$14,975	\$20,825	\$21,788	\$21,788	\$27,787
520220	Pension DB	\$5,881	\$9,517	\$7,393	\$7,393	\$7,843
520225	Pension DC	\$1,778	\$17,630	\$19,422	\$19,422	\$25,692
520230	Health Insurance	\$30,734	\$43,298	\$52,098	\$52,098	\$88,251
520240	Workers' Comp	\$164	\$343	\$539	\$539	\$628
	Total Payroll	\$253,130	\$365,259	\$382,247	\$382,247	\$516,144
530315	Pre/Post Employment	\$289	\$75	\$125	\$125	\$125
530341	Other Svcs - Contract / Admin	\$197,200	\$194,925	\$198,000	\$207,000	\$251,040
530342	Other Svcs - Maint / Licenses	\$288,725	\$308,517	\$322,106	\$384,983	\$609,948
530411	Communication - Phone	\$14,181	\$16,951	\$16,392	\$24,892	\$19,104
550510	Office	\$161	\$346	\$600	\$600	\$800
550520	Operating	\$122	\$1,856	\$0	\$0	\$0
550525	Operating - Small Tools	\$37,640	\$20,757	\$6,100	\$6,100	\$91,250
550526	Operating - Software	\$0	\$99	\$1,000	\$2,591	\$1,600
555400	Travel & Per Diem	\$0	\$724	\$1,250	\$1,250	\$1,250
555420	Postage / Freight	\$6	\$10	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$0	\$0	\$14,508	\$23,115	\$19,908
555470	Printing / Binding	\$0	\$0	\$25	\$25	\$25
555540	Dues/Reg/Pub	\$0	\$1,787	\$200	\$200	\$200
555550	Training	\$599	\$4,145	\$5,520	\$5,520	\$5,520
	Total Operating	\$538,923	\$550,192	\$565,876	\$656,451	\$1,000,820
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$101,380	\$71,982	\$128,000	\$85,660	\$12,000
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$112,000
560680	Intangibles	\$80	\$0	\$30,000	\$1,465	\$0
	Total Capital	\$101,460	\$71,982	\$158,000	\$87,125	\$124,000
	TOTAL	\$893,513	\$987,433	\$1,106,123	\$1,125,823	\$1,640,964

INFORMATION & GENERAL SERVICES 16

IS City Hall 1910

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$1,667	\$2,220	\$1,383	\$1,383	\$1,383
530411	Communication - Phone	\$17,843	\$19,394	\$13,200	\$20,700	\$4,800
545110	R&M Bldgs - City Hall	\$800	\$0	\$1,000	\$1,000	\$1,000
550510	Office	\$1,830	\$1,856	\$2,700	\$700	\$2,700
550520	Operating	\$360	\$232	\$200	\$200	\$200
555441	Rent / Lease - Copy Machine	\$7,487	\$6,217	\$0	\$0	\$0
	Total Operating	\$29,987	\$29,919	\$18,483	\$23,983	\$10,083
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$29,987	\$29,919	\$18,483	\$23,983	\$10,083

INFORMATION & GENERAL SERVICES 16

Risk Management 1925

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
520250	Unemployment	\$27,543	(\$651)	\$10,000	\$10,000	\$10,000
	Total Payroll	\$27,543	(\$651)	\$10,000	\$10,000	\$10,000
555450	Insurance	\$625,755	\$625,056	\$634,594	\$634,594	\$706,300
555451	Insurance - Settlements	\$16,583	\$13,223	\$20,000	\$20,000	\$20,000
599100	Contingency	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$642,338	\$638,279	\$654,594	\$654,594	\$726,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$669,881	\$637,628	\$664,594	\$664,594	\$736,300

INFORMATION & GENERAL SERVICES 16

Facilities Maintenance 1935

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$102,170	\$144,916	\$159,199	\$140,899	\$197,997
510140	Overtime	\$5,039	\$5,999	\$0	\$0	\$7,001
520200	FICA	\$7,965	\$11,545	\$12,309	\$12,309	\$15,688
520225	Pension DC	\$2,598	\$7,248	\$10,945	\$10,945	\$15,903
520230	Health Insurance	\$17,942	\$22,466	\$53,190	\$53,190	\$86,522
520240	Workers' Comp	\$2,390	\$4,295	\$6,831	\$6,831	\$7,566
	Total Payroll	\$138,104	\$196,469	\$242,474	\$224,174	\$330,677
530315	Pre/Post Employment	\$0	\$733	\$562	\$562	\$561
530341	Other Svcs - Contract / Admin	\$8,345	\$7,705	\$11,080	\$11,080	\$12,580
530411	Communication - Phone	\$0	\$0	\$400	\$400	\$880
540430	Utilities	\$37,305	\$40,320	\$37,800	\$37,800	\$40,200
545100	R&M Buildings	\$15,900	\$9,648	\$30,000	\$24,324	\$30,000
545110	R&M Bldgs - City Hall	\$39,347	\$23,417	\$38,160	\$38,160	\$37,550
545270	R&M Infra - Grounds	\$14,676	\$14,856	\$17,788	\$17,788	\$18,350
545300	R&M Mach & Equip	\$439	\$0	\$3,500	\$3,500	\$34,850
545310	R&M M&E - Vehicles	\$377	\$2,168	\$4,450	\$4,450	\$4,950
550520	Operating	\$479	\$367	\$8,752	\$8,752	\$10,752
550522	Operating - Tires / Filters	\$213	\$0	\$2,500	\$2,500	\$2,500
550523	Operating - Janitorial	\$5,067	\$678	\$4,000	\$4,000	\$4,000
550525	Operating - Small Tools	\$7,991	\$4,721	\$5,500	\$5,500	\$7,500
550527	Operating - Apparel	\$1,214	\$2,721	\$3,510	\$3,510	\$4,105
552000	Fuel	\$1,427	\$4,828	\$5,825	\$5,825	\$5,500
555442	Rent / Lease - Equipment	\$0	\$0	\$0	\$0	\$3,000
	Total Operating	\$132,780	\$112,162	\$173,827	\$168,151	\$217,278
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$25,000	\$30,676	\$25,000
560650	Construction In Progress	\$94,190	\$0	\$0	\$0	\$0
	Total Capital	\$94,190	\$0	\$25,000	\$30,676	\$25,000
	TOTAL	\$365,074	\$308,631	\$441,301	\$423,001	\$572,955

INFORMATION & GENERAL SERVICES 16

Marketing & Events 7415

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$81,570	\$22,293	\$85,780	\$85,780	\$160,572
510140	Overtime	\$3,094	\$1,091	\$0	\$0	\$0
520200	FICA	\$6,451	\$1,785	\$6,563	\$6,563	\$12,286
520230	Health Insurance	\$15,917	\$3,978	\$19,160	\$19,160	\$32,561
520240	Workers' Comp	\$85	\$30	\$81	\$81	\$276
520225	Pension DC	\$1,645	\$1,165	\$6,434	\$6,434	\$12,044
	Total Payroll	\$108,762	\$30,342	\$118,018	\$118,018	\$217,739
530315	Pre/Post Employment	\$25	\$37	\$337	\$337	\$337
530411	Communication - Phone	\$662	\$40	\$480	\$480	\$480
550520	Operating	\$14,859	\$14,466	\$27,610	\$26,760	\$58,160
550525	Operating - Small Tools	\$125	\$10,239	\$1,850	\$1,850	\$5,010
550527	Operating - Apparel	\$0	\$0	\$700	\$700	\$1,115
555470	Printing / Binding	\$381	\$0	\$1,250	\$1,250	\$1,730
555480	Promotional / Advertising	\$97,388	\$118,381	\$52,000	\$114,722	\$47,500
555540	Dues/Reg/Pub	\$250	\$494	\$1,949	\$2,799	\$5,194
555550	Training	\$475	\$0	\$2,000	\$2,000	\$450
	Total Operating	\$114,165	\$143,657	\$88,176	\$150,898	\$119,976
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$222,927	\$173,999	\$206,194	\$268,916	\$337,715

GENERAL FUND - PUBLIC WORKS OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$625,310	\$834,486	\$962,581	\$894,581	\$1,255,068
Operating Expenses	\$172,560	\$226,629	\$190,340	\$273,340	\$228,814
Transfers	\$800,000	\$3,000,000	\$0	\$0	\$0
Capital Outlay	\$161,090	\$151,869	\$80,000	\$80,000	\$0
TOTAL EXPENDITURES	\$1,758,960	\$4,212,984	\$1,232,921	\$1,247,921	\$1,483,882

Administration - 4100

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

Roads - 4110

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

Fleet Maintenance - 1940

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

TOTAL FULL-TIME PERSONNEL	12	13	17	17
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PUBLIC WORKS SUMMARY

All Divisions

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

Account Number	Description of Expenditure	FY 20/21	Unaudited	Original	Revised	FY 23/24 Budget
		Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Budget	
510100	Base Wages/Salaries	\$400,434	\$538,106	\$579,438	\$511,438	\$688,210
510140	Overtime	\$20,067	\$31,037	\$8,311	\$8,311	\$8,406
520200	FICA	\$31,391	\$44,037	\$45,365	\$45,365	\$53,308
520220	Pension DB	\$40,202	\$77,090	\$64,655	\$64,655	\$52,410
520225	Pension DC	\$4,525	\$11,718	\$27,352	\$27,352	\$38,830
520230	Health Insurance	\$111,902	\$111,210	\$192,019	\$192,019	\$365,860
520240	Workers' Comp	\$16,789	\$21,288	\$45,441	\$45,441	\$48,044
	Total Payroll	\$625,310	\$834,486	\$962,581	\$894,581	\$1,255,068
530314	Consulting	\$0	\$0	\$0	\$15,000	\$0
530315	Pre/Post Employment	\$2,353	\$2,167	\$3,123	\$3,123	\$4,038
530341	Other Svcs - Contract / Admin	\$45,852	\$62,745	\$7,640	\$75,640	\$17,880
530342	Other Svcs - Maint / Licenses	\$8,688	\$22,351	\$9,420	\$9,420	\$9,420
530411	Communication - Phone	\$303	\$551	\$2,542	\$2,542	\$2,158
540430	Utilities	\$24,398	\$24,921	\$24,360	\$24,360	\$24,360
545100	R&M Buildings	\$8,155	\$5,533	\$4,920	\$4,920	\$4,980
545120	R&M Bldgs - Util / PW Compound	\$2,024	\$1,927	\$3,060	\$3,060	\$4,340
545270	R&M Infra - Grounds	\$18,281	\$15,983	\$11,500	\$11,500	\$23,500
545300	R&M Mach & Equip	\$3,553	\$6,739	\$9,050	\$9,050	\$9,325
545310	R&M M&E - Vehicles	\$8,526	\$9,375	\$10,525	\$10,525	\$10,725
550510	Office	\$230	\$344	\$900	\$900	\$900
550520	Operating	\$812	\$3,603	\$1,225	\$1,225	\$1,275
550522	Operating - Tires / Filters	\$2,613	\$4,299	\$6,350	\$6,350	\$6,410
550523	Operating - Janitorial	\$242	\$4,971	\$2,845	\$2,845	\$5,245
550525	Operating - Small Tools	\$6,019	\$4,184	\$6,900	\$6,900	\$6,950
550527	Operating - Apparel	\$8,199	\$8,391	\$15,075	\$15,075	\$15,324
552000	Fuel	\$29,611	\$47,082	\$50,796	\$50,796	\$53,420
555400	Travel & Per Diem	\$0	\$10	\$0	\$0	\$2,000
555420	Postage / Freight	\$52	\$28	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$650	\$931	\$14,009	\$14,009	\$14,164
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$1,999	\$494	\$5,700	\$5,700	\$12,000
	Total Operating	\$172,560	\$226,629	\$190,340	\$273,340	\$228,814
591120	To Transportation Improvement	\$0	\$2,000,000	\$0	\$0	\$0
591130	To Solid Waste	\$800,000	\$1,000,000	\$0	\$0	\$0
	Total Transfers	\$800,000	\$3,000,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$11,689	\$151,869	\$80,000	\$80,000	\$0
560641	Mach & Equip - Vehicles	\$149,401	\$0	\$0	\$0	\$0
	Total Capital	\$161,090	\$151,869	\$80,000	\$80,000	\$0
	TOTAL PUBLIC WORKS	\$1,758,960	\$4,212,984	\$1,232,921	\$1,247,921	\$1,483,882

PUBLIC WORKS 41

Administration 4100

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$38,314	\$180,979	\$4,452	\$4,452	\$58,802
510140	Overtime	\$59	\$5,626	\$0	\$0	\$8,406
520200	FICA	\$2,875	\$14,216	\$393	\$393	\$5,144
520220	Pension DB	\$6,497	\$9,654	\$0	\$0	\$0
520225	Pension DC	\$517	\$1,997	\$334	\$334	\$5,042
520230	Health Insurance	\$11,711	\$35,372	\$1,625	\$1,625	\$32,775
520240	Workers' Comp	\$496	\$3,117	\$869	\$869	\$2,288
	Total Payroll	\$60,469	\$250,961	\$7,673	\$7,673	\$112,457
530314	Consulting	\$0	\$0	\$0	\$15,000	\$0
530315	Pre/Post Employment	\$0	\$0	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$0	\$0	\$2,640	\$2,640	\$2,880
530342	Other Svcs - Maint / Licenses	\$4,171	\$7,142	\$3,670	\$3,670	\$3,670
530411	Communication - Phone	\$291	\$551	\$144	\$144	\$144
540430	Utilities	\$19,879	\$20,312	\$19,560	\$19,560	\$19,560
545100	R&M Buildings	\$8,155	\$5,533	\$4,920	\$4,920	\$4,980
545300	R&M Mach & Equip	\$0	\$393	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$813	\$857	\$800	\$800	\$800
550510	Office	\$230	\$344	\$900	\$900	\$900
550520	Operating	\$353	\$3,092	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$0	\$415	\$1,200	\$1,200	\$1,200
550523	Operating - Janitorial	\$242	\$1,179	\$1,500	\$1,500	\$3,900
550525	Operating - Small Tools	\$130	\$46	\$200	\$200	\$200
550527	Operating - Apparel	\$606	\$115	\$1,100	\$1,100	\$1,204
552000	Fuel	\$7,188	\$9,114	\$6,822	\$6,822	\$6,954
555400	Travel & Per Diem	\$0	\$10	\$0	\$0	\$2,000
555420	Postage / Freight	\$52	\$28	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$500	\$375	\$3,300	\$3,300	\$4,500
	Total Operating	\$42,610	\$49,506	\$48,256	\$63,256	\$54,392
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$37,490	\$80,000	\$80,000	\$0
	Total Capital	\$0	\$37,490	\$80,000	\$80,000	\$0
	TOTAL	\$103,079	\$337,957	\$135,929	\$150,929	\$166,849

PUBLIC WORKS 41

Roads & ROW Maintenance 4110

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$238,128	\$202,723	\$424,268	\$356,268	\$469,558
510140	Overtime	\$18,988	\$23,693	\$7,501	\$7,501	\$0
520200	FICA	\$18,984	\$17,440	\$33,285	\$33,285	\$35,933
520220	Pension DB	\$13,135	\$18,561	\$27,466	\$27,466	\$12,970
520225	Pension DC	\$3,079	\$7,358	\$24,959	\$24,959	\$31,682
520230	Health Insurance	\$74,344	\$48,516	\$160,836	\$160,836	\$301,144
520240	Workers' Comp	\$14,243	\$15,050	\$39,793	\$39,793	\$41,806
	Total Payroll	\$380,901	\$333,341	\$718,108	\$650,108	\$893,093
530315	Pre/Post Employment	\$2,353	\$2,117	\$2,623	\$2,623	\$3,538
530341	Other Svcs - Contract / Admin	\$45,852	\$62,745	\$5,000	\$73,000	\$15,000
530411	Communication - Phone	\$12	\$0	\$2,398	\$2,398	\$2,014
545270	R&M Infra - Grounds	\$18,281	\$15,983	\$11,500	\$11,500	\$23,500
545300	R&M Mach & Equip	\$2,858	\$6,346	\$5,050	\$5,050	\$5,275
545310	R&M M&E - Vehicles	\$7,309	\$8,351	\$9,125	\$9,125	\$9,325
550520	Operating	\$475	\$511	\$450	\$450	\$500
550522	Operating - Tires / Filters	\$2,613	\$2,968	\$3,300	\$3,300	\$3,360
550523	Operating - Janitorial	\$0	\$3,095	\$575	\$575	\$575
550525	Operating - Small Tools	\$2,198	\$2,293	\$4,500	\$4,500	\$4,550
550527	Operating - Apparel	\$7,162	\$6,856	\$10,270	\$10,270	\$10,415
552000	Fuel	\$13,990	\$24,650	\$27,840	\$27,840	\$29,934
555442	Rent / Lease - Equipment	\$650	\$931	\$13,765	\$13,765	\$13,920
555550	Training	\$1,499	\$119	\$2,400	\$2,400	\$7,500
	Total Operating	\$105,252	\$136,965	\$98,796	\$166,796	\$129,406
591120	To Transportation Improvement	\$0	\$2,000,000	\$0	\$0	\$0
591130	To Solid Waste	\$800,000	\$1,000,000	\$0	\$0	\$0
	Total Transfers	\$800,000	\$3,000,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$114,379	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$149,401	\$0	\$0	\$0	\$0
	Total Capital	\$149,401	\$114,379	\$0	\$0	\$0
	TOTAL	\$1,435,554	\$3,584,685	\$816,904	\$816,904	\$1,022,499

PUBLIC WORKS 41

Fleet Maintenance 1940

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$123,992	\$154,404	\$150,718	\$150,718	\$159,850
510140	Overtime	\$1,020	\$1,718	\$810	\$810	\$0
520200	FICA	\$9,532	\$12,381	\$11,687	\$11,687	\$12,231
520220	Pension DB	\$20,570	\$48,875	\$37,189	\$37,189	\$39,440
520225	Pension DC	\$929	\$2,363	\$2,059	\$2,059	\$2,106
520230	Health Insurance	\$25,847	\$27,322	\$29,558	\$29,558	\$31,941
520240	Workers' Comp	\$2,050	\$3,121	\$4,779	\$4,779	\$3,950
	Total Payroll	\$183,940	\$250,184	\$236,800	\$236,800	\$249,518
530315	Pre/Post Employment	\$0	\$50	\$300	\$300	\$300
530342	Other Svcs - Maint / Licenses	\$4,517	\$15,209	\$5,750	\$5,750	\$5,750
540430	Utilities	\$4,519	\$4,609	\$4,800	\$4,800	\$4,800
545120	R&M Bldgs - Util / PW Compound	\$2,024	\$1,927	\$3,060	\$3,060	\$4,340
545300	R&M Mach & Equip	\$695	\$0	\$3,500	\$3,500	\$3,550
545310	R&M M&E - Vehicles	\$404	\$167	\$600	\$600	\$600
550520	Operating	(\$16)	\$0	\$375	\$375	\$375
550522	Operating - Tires / Filters	\$0	\$916	\$1,850	\$1,850	\$1,850
550523	Operating - Janitorial	\$0	\$697	\$770	\$770	\$770
550525	Operating - Small Tools	\$3,691	\$1,845	\$2,200	\$2,200	\$2,200
550527	Operating - Apparel	\$431	\$1,420	\$3,705	\$3,705	\$3,705
552000	Fuel	\$8,433	\$13,318	\$16,134	\$16,134	\$16,532
555442	Rent / Lease - Equipment	\$0	\$0	\$244	\$244	\$244
	Total Operating	\$24,698	\$40,158	\$43,288	\$43,288	\$45,016
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$11,689	\$0	\$0	\$0	\$0
	Total Capital	\$11,689	\$0	\$0	\$0	\$0
	TOTAL	\$220,327	\$290,342	\$280,088	\$280,088	\$294,534

GENERAL FUND - COMMUNITY DEVELOPMENT OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$338,868	\$395,083	\$723,097	\$673,717	\$996,325
Operating Expenses	\$992,705	\$965,094	\$1,409,350	\$1,458,730	\$1,526,749
Transfers	\$500,000	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$102,000
TOTAL EXPENDITURES	\$1,831,573	\$1,360,177	\$2,132,447	\$2,132,447	\$2,625,074

Administration & Planning - 1500

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

Planning - 1510

Planner	2	2	3	3
Total	2	2	3	3

Urban Beautification - 1520

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

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

All Divisions

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$247,053	\$291,603	\$475,439	\$426,059	\$631,652
510140	Overtime	\$5,608	\$6,891	\$16,152	\$16,152	\$15,012
510900	Reimbursements	(\$5,250)	\$0	\$0	\$0	\$0
520200	FICA	\$18,275	\$22,501	\$37,723	\$37,723	\$48,949
520220	Pension DB	\$3,921	\$9,519	\$4,929	\$4,929	\$5,229
520225	Pension DC	\$5,393	\$12,929	\$31,469	\$31,469	\$45,383
520230	Health Insurance	\$59,705	\$46,580	\$144,567	\$144,567	\$238,886
520240	Workers' Comp	\$4,163	\$5,060	\$12,818	\$12,818	\$11,214
	Total Payroll	\$338,868	\$395,083	\$723,097	\$673,717	\$996,325
530314	Consulting	\$63,775	\$29,390	\$80,000	\$80,000	\$80,000
530315	Pre/Post Employment	\$262	\$720	\$850	\$850	\$1,075
530341	Other Svcs - Contract / Admin	(\$83,891)	(\$19,752)	(\$87,255)	(\$37,875)	(\$85,755)
530342	Other Svcs - Maint / Licenses	\$494	\$1,386	\$1,079	\$1,079	\$1,079
530411	Communication - Phone	\$418	\$396	\$456	\$456	\$948
540430	Utilities	\$70,305	\$85,851	\$72,288	\$72,288	\$88,488
540434	Streetlights	\$479,425	\$414,853	\$534,055	\$534,055	\$564,357
545270	R&M Infra - Grounds	\$436,334	\$424,834	\$755,074	\$748,574	\$815,499
545300	R&M Mach & Equip	\$1,540	\$2,459	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$1,936	\$553	\$2,000	\$5,500	\$2,500
550510	Office	\$911	\$1,142	\$600	\$600	\$3,300
550520	Operating	\$0	\$143	\$500	\$500	\$360
550522	Operating - Tires / Filters	\$501	\$2,127	\$4,000	\$4,000	\$4,000
550525	Operating - Small Tools	\$7,327	\$6,020	\$7,800	\$11,800	\$10,000
550526	Operating - Software	\$1,286	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$1,612	\$1,056	\$5,050	\$4,050	\$5,225
552000	Fuel	\$6,904	\$9,217	\$7,578	\$7,578	\$8,838
555400	Travel & Per Diem	\$12	\$1,186	\$0	\$0	\$0
555420	Postage / Freight	\$63	\$17	\$0	\$1,000	\$0
555442	Rent / Lease - Equipment	\$417	\$35	\$4,500	\$4,500	\$4,500
555470	Printing / Binding	\$745	\$0	\$850	\$1,078	\$900
555480	Promotional / Advertising	\$1,193	\$1,258	\$3,000	\$3,000	\$3,000
555540	Dues/Reg/Pub	\$428	\$1,352	\$5,300	\$4,300	\$6,810
555550	Training	\$708	\$851	\$6,625	\$6,397	\$6,625
	Total Operating	\$992,705	\$965,094	\$1,409,350	\$1,458,730	\$1,526,749
591140	To Arbor	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$36,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$66,000
	Total Capital	\$0	\$0	\$0	\$0	\$102,000
	TOTAL COMMUNITY DEVELOPMENT	\$1,831,573	\$1,360,177	\$2,132,447	\$2,132,447	\$2,625,074

COMMUNITY DEVELOPMENT

Administration 1500

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$65,206	\$128,889	\$66,025	\$66,025	\$93,150
510140	Overtime	\$0	\$213	\$1,001	\$1,001	\$0
520200	FICA	\$4,599	\$9,690	\$5,134	\$5,134	\$6,735
520220	Pension DB	\$0	\$3,173	\$0	\$0	\$0
520225	Pension DC	\$1,927	\$3,732	\$5,027	\$5,027	\$6,988
520230	Health Insurance	\$14,744	\$11,904	\$9,116	\$9,116	\$19,380
520240	Workers' Comp	\$66	\$153	\$129	\$129	\$854
	Total Payroll	\$86,542	\$157,754	\$86,432	\$86,432	\$127,107
530314	Consulting	\$63,775	\$29,390	\$80,000	\$80,000	\$80,000
530315	Pre/Post Employment	\$187	\$483	\$400	\$400	\$400
530341	Other Svcs - Contract / Admin	\$0	\$0	\$216	\$216	\$216
530411	Communication - Phone	\$330	\$300	\$360	\$360	\$480
550510	Office	\$707	\$1,142	\$500	\$500	\$3,200
552000	Fuel	\$0	\$178	\$0	\$0	\$0
555400	Travel & Per Diem	\$0	\$1,186	\$0	\$0	\$0
555420	Postage / Freight	\$63	\$17	\$0	\$1,000	\$0
555470	Printing / Binding	\$493	\$0	\$600	\$828	\$600
555480	Promotional / Advertising	\$0	\$807	\$1,000	\$1,000	\$1,000
555540	Dues/Reg/Pub	\$50	\$642	\$1,820	\$820	\$3,330
555550	Training	\$230	\$0	\$1,525	\$1,297	\$1,525
	Total Operating	\$65,835	\$34,145	\$86,421	\$86,421	\$90,751
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$152,377	\$191,899	\$172,853	\$172,853	\$217,858

COMMUNITY DEVELOPMENT

Long-Range Planning 1510

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$43,833	\$37,810	\$126,621	\$126,621	\$234,668
520200	FICA	\$3,325	\$3,001	\$9,767	\$9,767	\$17,955
520225	Pension DC	\$853	\$2,076	\$8,535	\$8,535	\$17,601
520230	Health Insurance	\$6,543	\$5,538	\$19,916	\$19,916	\$42,200
520240	Workers' Comp	\$47	\$49	\$242	\$242	\$401
	Total Payroll	\$54,601	\$48,474	\$165,081	\$165,081	\$312,825
550510	Office	\$94	\$0	\$0	\$0	\$0
550526	Operating - Software	\$1,286	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$252	\$0	\$250	\$250	\$300
555480	Promotional / Advertising	\$1,193	\$451	\$2,000	\$2,000	\$2,000
555540	Dues/Reg/Pub	\$373	\$450	\$1,480	\$1,480	\$1,480
555550	Training	\$418	\$601	\$4,600	\$4,600	\$4,600
	Total Operating	\$3,616	\$1,502	\$8,330	\$8,330	\$8,380
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$58,217	\$49,976	\$173,411	\$173,411	\$321,205

COMMUNITY DEVELOPMENT

Urban Beautification 1520

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$138,014	\$124,904	\$282,793	\$233,413	\$303,834
510140	Overtime	\$5,608	\$6,678	\$15,151	\$15,151	\$15,012
510900	Reimbursements	(\$5,250)	\$0	\$0	\$0	\$0
520200	FICA	\$10,351	\$9,810	\$22,822	\$22,822	\$24,259
520220	Pension DB	\$3,921	\$6,346	\$4,929	\$4,929	\$5,229
520225	Pension DC	\$2,613	\$7,121	\$17,907	\$17,907	\$20,794
520230	Health Insurance	\$38,418	\$29,138	\$115,535	\$115,535	\$177,306
520240	Workers' Comp	\$4,050	\$4,858	\$12,447	\$12,447	\$9,959
	Total Payroll	\$197,725	\$188,855	\$471,584	\$422,204	\$556,393
530315	Pre/Post Employment	\$75	\$237	\$450	\$450	\$675
530341	Other Svcs - Contract / Admin	(\$83,891)	(\$19,752)	(\$87,471)	(\$38,091)	(\$85,971)
530342	Other Svcs - Maint / Licenses	\$494	\$1,386	\$1,079	\$1,079	\$1,079
530411	Communication - Phone	\$88	\$96	\$96	\$96	\$468
540430	Utilities	\$70,305	\$85,851	\$72,288	\$72,288	\$88,488
545270	R&M Infra - Grounds	\$436,334	\$424,834	\$755,074	\$748,574	\$815,499
545300	R&M Mach & Equip	\$1,540	\$2,459	\$5,000	\$5,000	\$5,000
545310	R&M M&E - Vehicles	\$1,936	\$553	\$2,000	\$5,500	\$2,500
550510	Office	\$110	\$0	\$100	\$100	\$100
550520	Operating	\$0	\$143	\$500	\$500	\$360
550522	Operating - Tires / Filters	\$501	\$2,127	\$4,000	\$4,000	\$4,000
550525	Operating - Small Tools	\$7,327	\$6,020	\$7,800	\$11,800	\$10,000
550527	Operating - Apparel	\$1,612	\$1,056	\$5,050	\$4,050	\$5,225
552000	Fuel	\$6,904	\$9,039	\$7,578	\$7,578	\$8,838
555400	Travel & Per Diem	\$12	\$0	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$417	\$35	\$4,500	\$4,500	\$4,500
555540	Dues/Reg/Pub	\$5	\$260	\$2,000	\$2,000	\$2,000
555550	Training	\$60	\$250	\$500	\$500	\$500
	Total Operating	\$443,829	\$514,594	\$780,544	\$829,924	\$863,261
591140	To Arbor	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$36,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$66,000
	Total Capital	\$0	\$0	\$0	\$0	\$102,000
	TOTAL	\$1,141,554	\$703,449	\$1,252,128	\$1,252,128	\$1,521,654

COMMUNITY DEVELOPMENT

Streetlighting 1530

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$479,425	\$414,853	\$534,055	\$534,055	\$564,357
	Total Operating	\$479,425	\$414,853	\$534,055	\$534,055	\$564,357
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$479,425	\$414,853	\$534,055	\$534,055	\$564,357

GENERAL FUND - POLICE OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$6,038,511	\$6,098,656	\$6,269,192	\$6,269,192	\$7,091,980
Operating Expenses	\$644,916	\$1,210,788	\$1,270,581	\$1,274,936	\$1,488,299
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$134,535	\$207,423	\$200,786	\$700,786	\$512,200
TOTAL EXPENDITURES	\$6,817,962	\$7,516,867	\$7,740,559	\$8,244,914	\$9,092,479

Office of the Chief - 2100

Sworn:

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

Civilian:

Support Services Coord./Admin Asst.		1	1	2
Code Enforcement Specialist	2	2	3	3
Records Clerk	2	2	2	2
Forensic Specialist	2	2	2	2
Crime Analyst		1	1	1
Total Civilian	6	8	9	10
Total	61	63	64	69

Support Services - 2140 (Dispatch)

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

TOTAL FULL-TIME PERSONNEL	70	72	64	69
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Support Services - Part-Time - 2140 (Dispatch)

Communications Operator	1.68	1.68		
Total	1.68	1.68	0.00	0.00

TOTAL PART-TIME PERSONNEL	1.68	1.68	0.00	0.00
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POLICE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$3,670,896	\$3,537,846	\$3,724,654	\$3,724,654	\$3,964,727
510140	Overtime	\$218,647	\$149,804	\$123,534	\$123,534	\$185,000
510900	Reimbursements	(\$32,709)	(\$15,835)	\$0	\$0	\$0
520200	FICA	\$288,902	\$283,354	\$293,014	\$293,014	\$313,852
520220	Pension DB	\$1,161,244	\$1,556,751	\$1,180,765	\$1,180,765	\$1,281,342
520225	Pension DC	\$7,022	\$11,909	\$20,772	\$20,772	\$21,632
520230	Health Insurance	\$651,763	\$484,669	\$779,679	\$779,679	\$1,186,216
520240	Workers' Comp	\$72,746	\$90,158	\$146,774	\$146,774	\$139,211
	Total Payroll	\$6,038,511	\$6,098,656	\$6,269,192	\$6,269,192	\$7,091,980
530315	Pre/Post Employment	\$6,701	\$9,904	\$9,190	\$9,190	\$10,988
530340	Other Svcs	\$1,769	\$2,750	\$4,200	\$3,000	\$3,000
530341	Other Svcs - Contract / Admin	\$46,082	\$466,080	\$479,760	\$486,640	\$496,780
530342	Other Svcs - Maint / Licenses	\$25,448	\$27,996	\$14,934	\$16,149	\$93,785
530411	Communication - Phone	\$50,328	\$52,879	\$88,992	\$88,047	\$72,108
530413	Communication - R&M	\$2,998	\$0	\$0	\$0	\$0
540430	Utilities	\$42,165	\$46,615	\$43,100	\$43,100	\$51,720
545100	R&M Buildings	\$19,987	\$20,282	\$32,340	\$32,340	\$28,540
545300	R&M Mach & Equip	\$24,337	\$27,477	\$32,421	\$27,421	\$48,750
545310	R&M M&E - Vehicles	\$87,308	\$71,854	\$53,400	\$63,755	\$65,900
550510	Office	\$9,556	\$6,645	\$8,270	\$8,270	\$8,000
550520	Operating	\$25,482	\$37,926	\$45,560	\$47,045	\$45,920
550522	Operating - Tires / Filters	\$11,349	\$13,506	\$20,000	\$20,000	\$24,000
550523	Operating - Janitorial	\$3,000	\$3,991	\$3,575	\$3,575	\$4,495
550525	Operating - Small Tools	\$28,372	\$115,728	\$70,377	\$64,477	\$94,951
550526	Operating - Software	\$2,127	\$10,184	\$3,735	\$3,735	\$17,835
550527	Operating - Apparel	\$30,996	\$34,747	\$90,680	\$100,080	\$115,720
552000	Fuel	\$133,429	\$179,271	\$151,155	\$151,155	\$158,100
555400	Travel & Per Diem	\$2,423	\$6,046	\$6,000	\$6,000	\$9,950
555420	Postage / Freight	\$2,461	\$2,642	\$3,750	\$3,750	\$4,800
555441	Rent / Lease - Copy Machine	\$6,823	\$4,860	\$7,512	\$7,512	\$7,512
555442	Rent / Lease - Equipment	\$7,155	\$2,950	\$8,800	\$0	\$8,800
555470	Printing / Binding	\$3,108	\$3,758	\$4,850	\$4,850	\$4,950
555480	Promotional / Advertising	\$3,792	\$2,103	\$4,350	\$4,350	\$4,710
555481	Promo - Employee Relations	\$4,574	\$4,532	\$5,630	\$5,630	\$6,180
555482	Promo - Programs	\$15,450	\$5,348	\$4,825	\$4,825	\$5,025
555540	Dues/Reg/Pub	\$3,288	\$2,503	\$4,515	\$3,515	\$4,465
555550	Training	\$42,569	\$45,023	\$51,160	\$55,905	\$78,815
555551	Educational Incentive	\$1,839	\$3,188	\$17,500	\$10,620	\$12,500
	Total Operating	\$644,916	\$1,210,788	\$1,270,581	\$1,274,936	\$1,488,299
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$6,192	\$5,300	\$0	\$0	\$50,000
560640	Machinery & Equipment	\$100,187	\$47,216	\$13,725	\$13,725	\$0
560641	Mach & Equip - Vehicles	\$28,069	\$154,907	\$125,486	\$625,486	\$412,200
560642	Mach & Equip - Data Proc	\$0	\$0	\$61,575	\$61,575	\$0
560650	Construction In Progress	\$87	\$0	\$0	\$0	\$50,000
	Total Capital	\$134,535	\$207,423	\$200,786	\$700,786	\$512,200
	TOTAL POLICE	\$6,817,962	\$7,516,867	\$7,740,559	\$8,244,914	\$9,092,479

POLICE 21

Office of the Chief 2100

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$3,373,682	\$3,540,134	\$3,724,654	\$3,724,654	\$3,964,727
510140	Overtime	\$172,715	\$149,874	\$123,534	\$123,534	\$185,000
510900	Reimbursements	(\$32,684)	(\$15,835)	\$0	\$0	\$0
520200	FICA	\$262,951	\$283,532	\$293,014	\$293,014	\$313,852
520220	Pension DB	\$1,132,584	\$1,556,751	\$1,180,765	\$1,180,765	\$1,281,342
520225	Pension DC	\$3,215	\$11,909	\$20,772	\$20,772	\$21,632
520230	Health Insurance	\$579,804	\$485,070	\$779,679	\$779,679	\$1,186,216
520240	Workers' Comp	\$72,414	\$90,132	\$146,774	\$146,774	\$139,211
	Total Payroll	\$5,564,681	\$6,101,567	\$6,269,192	\$6,269,192	\$7,091,980
530315	Pre/Post Employment	\$6,701	\$9,904	\$9,190	\$9,190	\$10,988
530341	Other Svcs - Contract / Admin	\$7,915	\$8,080	\$8,060	\$14,940	\$10,980
530342	Other Svcs - Maint / Licenses	\$5,335	\$5,671	\$5,900	\$7,115	\$7,100
530411	Communication - Phone	\$13,491	\$14,832	\$46,197	\$44,982	\$32,520
540430	Utilities	\$42,165	\$46,615	\$43,100	\$43,100	\$51,720
545100	R&M Buildings	\$19,987	\$20,282	\$32,340	\$32,340	\$28,540
545300	R&M Mach & Equip	\$21,214	\$18,269	\$24,001	\$18,001	\$25,800
545310	R&M M&E - Vehicles	\$87,308	\$71,854	\$53,400	\$63,755	\$58,400
550510	Office	\$8,676	\$6,534	\$7,000	\$7,000	\$6,500
550520	Operating	\$6,528	\$4,511	\$14,700	\$12,200	\$8,360
550522	Operating - Tires / Filters	\$11,349	\$13,506	\$20,000	\$20,000	\$24,000
550523	Operating - Janitorial	\$3,000	\$3,991	\$3,575	\$3,575	\$4,495
550525	Operating - Small Tools	\$1,634	\$36,303	\$5,087	\$4,087	\$26,029
550526	Operating - Software	\$1,560	\$4,830	\$1,650	\$1,650	\$6,550
550527	Operating - Apparel	\$1,659	(\$790)	\$38,855	\$38,855	\$65,890
552000	Fuel	\$133,429	\$179,271	\$151,155	\$151,155	\$158,100
555400	Travel & Per Diem	\$348	\$0	\$0	\$0	\$3,950
555420	Postage / Freight	\$562	\$430	\$750	\$750	\$900
555470	Printing / Binding	\$682	\$998	\$1,250	\$1,250	\$1,350
555481	Promo - Employee Relations	\$4,375	\$4,532	\$5,630	\$5,630	\$6,180
555540	Dues/Reg/Pub	\$3,288	\$2,503	\$4,515	\$3,515	\$4,465
555550	Training	\$0	\$3,320	\$0	\$0	\$5,045
555551	Educational Incentive	\$1,160	\$3,188	\$17,500	\$10,620	\$12,500
	Total Operating	\$382,366	\$458,634	\$493,855	\$493,710	\$560,362
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$6,192	\$5,300	\$0	\$0	\$50,000
560640	Machinery & Equipment	\$100,187	\$47,216	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$101,512	\$3,000	\$503,000	\$280,000
560650	Construction In Progress	\$87	\$0	\$0	\$0	\$50,000
	Total Capital	\$106,466	\$154,028	\$3,000	\$503,000	\$380,000
	TOTAL	\$6,053,513	\$6,714,229	\$6,766,047	\$7,265,902	\$8,032,342

POLICE 21

Criminal Investigation 2110

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$1,200	\$0	\$1,200	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$5,780	\$4,534	\$7,384	\$7,384	\$9,735
530411	Communication - Phone	\$2,258	\$2,779	\$3,060	\$3,060	\$3,300
545300	R&M Mach & Equip	\$1,218	\$1,579	\$4,200	\$5,200	\$1,700
550510	Office	\$0	\$0	\$1,270	\$1,270	\$1,500
550520	Operating	\$4,557	\$8,189	\$5,460	\$9,715	\$6,435
550525	Operating - Small Tools	\$4,179	\$4,601	\$4,500	\$4,500	\$2,700
550527	Operating - Apparel	\$2,399	\$2,581	\$8,611	\$8,611	\$8,550
555420	Total Net Assets per ACFR	\$0	\$0	\$0	\$0	\$400
555442	Rent / Lease - Equipment	\$7,155	\$2,950	\$8,800	\$0	\$8,800
555550	Training	\$0	\$0	\$0	\$4,745	\$12,150
	Total Operating	\$28,746	\$27,213	\$44,485	\$44,485	\$55,270
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$28,069	\$0	\$32,474	\$32,474	\$90,400
	Total Capital	\$28,069	\$0	\$32,474	\$32,474	\$90,400
	TOTAL	\$56,815	\$27,213	\$76,959	\$76,959	\$145,670

POLICE 21

Community Services 2120

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550520	Operating	\$1,032	\$3,871	\$3,575	\$3,575	\$4,750
550525	Operating - Small Tools	\$0	\$0	\$1,270	\$1,270	\$700
555470	Printing / Binding	\$1,044	\$1,469	\$1,450	\$1,450	\$1,450
555480	Promotional / Advertising	\$3,792	\$2,103	\$4,150	\$4,150	\$4,510
555482	Promo - Programs	\$15,450	\$5,348	\$4,825	\$4,825	\$5,025
	Total Operating	\$21,318	\$12,791	\$15,270	\$15,270	\$16,435
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$21,318	\$12,791	\$15,270	\$15,270	\$16,435

POLICE 21

Operations 2130

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$12,737	\$16,195	\$0	\$0	\$75,300
530411	Communication - Phone	\$1,338	\$2,586	\$2,775	\$3,045	\$3,600
545300	R&M Mach & Equip	\$1,305	\$2,741	\$3,050	\$3,050	\$20,200
545310	R&M M&E - Vehicles	\$0	\$0	\$0	\$0	\$7,500
550510	Office	\$0	\$111	\$0	\$0	\$0
550520	Operating	\$12,160	\$19,714	\$20,825	\$20,555	\$23,375
550525	Operating - Small Tools	\$20,429	\$74,211	\$57,320	\$54,320	\$62,572
550526	Operating - Software	\$27	\$4,954	\$1,685	\$1,581	\$3,835
550527	Operating - Apparel	\$26,023	\$31,637	\$42,474	\$51,874	\$38,750
555400	Travel & Per Diem	\$2,075	\$6,046	\$6,000	\$6,000	\$6,000
555470	Printing / Binding	\$588	\$938	\$1,400	\$1,400	\$1,400
555550	Training	\$36,384	\$39,400	\$50,000	\$50,000	\$59,300
555551	Educational Incentive	\$679	\$0	\$0	\$0	\$0
	Total Operating	\$113,745	\$198,533	\$185,529	\$191,825	\$301,832
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$13,725	\$13,725	\$0
560641	Mach & Equip - Vehicles	\$0	\$53,395	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$61,575	\$61,575	\$0
	Total Capital	\$0	\$53,395	\$75,300	\$75,300	\$0
	TOTAL	\$113,745	\$251,928	\$260,829	\$267,125	\$301,832

POLICE 21

Support Services 2140

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$297,214	(\$2,288)	\$0	\$0	\$0
510140	Overtime	\$45,932	(\$70)	\$0	\$0	\$0
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$25,951	(\$178)	\$0	\$0	\$0
520220	Pension DB	\$28,660	\$0	\$0	\$0	\$0
520225	Pension DC	\$3,807	\$0	\$0	\$0	\$0
520230	Health Insurance	\$71,959	(\$401)	\$0	\$0	\$0
520240	Workers' Comp	\$332	\$26	\$0	\$0	\$0
	Total Payroll	\$473,830	(\$2,911)	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$38,167	\$458,000	\$471,700	\$471,700	\$485,800
530342	Other Svcs - Maint / Licenses	\$1,596	\$1,596	\$1,650	\$1,650	\$1,650
530411	Communication - Phone	\$33,241	\$32,682	\$36,960	\$36,960	\$32,688
530413	Communication - R&M	\$2,998	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$600	\$3,900	\$0	\$0	\$0
550510	Office	\$880	\$0	\$0	\$0	\$0
550520	Operating	\$1,205	\$1,641	\$1,000	\$1,000	\$3,000
550525	Operating - Small Tools	\$2,007	\$471	\$2,000	\$100	\$2,750
550526	Operating - Software	\$540	\$400	\$400	\$504	\$7,450
550527	Operating - Apparel	\$489	\$0	\$200	\$200	\$1,990
555441	Rent / Lease - Copy Machine	\$6,823	\$4,860	\$7,512	\$7,512	\$7,512
555481	Promo - Employee Relations	\$199	\$0	\$0	\$0	\$0
555550	Training	\$5,535	\$0	\$0	\$0	\$0
	Total Operating	\$94,280	\$503,550	\$521,422	\$519,626	\$542,840
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$568,110	\$500,639	\$521,422	\$519,626	\$542,840

POLICE 21

Code Enforcement 2150

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$569	\$2,750	\$3,000	\$3,000	\$3,000
545300	R&M Mach & Equip	\$0	\$988	\$1,170	\$1,170	\$1,050
550525	Operating - Small Tools	\$123	\$142	\$200	\$200	\$200
550527	Operating - Apparel	\$426	\$1,319	\$540	\$540	\$540
555420	Postage / Freight	\$1,899	\$2,212	\$3,000	\$3,000	\$3,500
555470	Printing / Binding	\$794	\$353	\$750	\$750	\$750
555480	Promotional / Advertising	\$0	\$0	\$200	\$200	\$200
555550	Training	\$650	\$2,303	\$1,160	\$1,160	\$2,320
	Total Operating	\$4,461	\$10,067	\$10,020	\$10,020	\$11,560
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$90,012	\$90,012	\$41,800
	Total Capital	\$0	\$0	\$90,012	\$90,012	\$41,800
	TOTAL	\$4,461	\$10,067	\$100,032	\$100,032	\$53,360

FIRE OVERVIEW

All Divisions

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

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Services	\$278,694	\$164,008	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$278,694	\$164,008	\$0	\$0	\$0

FIRE SUMMARY

All Divisions

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
520220	Current & Past Service Pension Liab.	\$278,694	\$164,008	\$0	\$0	\$0
	Total Payroll	\$278,694	\$164,008	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$278,694	\$164,008	\$0	\$0	\$0

FIRE 22

Operations 2200

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
520220	Current & Past Service Pension Liab.	\$278,694	\$164,008	\$0	\$0	\$0
	Total Payroll	\$278,694	\$164,008	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$278,694	\$164,008	\$0	\$0	\$0

GENERAL FUND - PARKS & RECREATION OVERVIEW

All Divisions

EXPENDITURES	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Personnel Sevices	\$1,060,332	\$1,275,540	\$1,405,079	\$1,384,289	\$1,639,294
Operating Expenses	\$793,768	\$895,504	\$1,220,438	\$1,166,253	\$1,733,846
Transfers	\$500,000	\$0	\$0	\$0	\$0
Capital Outlay	\$148,684	\$121,162	\$217,000	\$291,975	\$130,000
TOTAL EXPENDITURES	\$2,502,784	\$2,292,206	\$2,842,517	\$2,842,517	\$3,503,140

Administration - 7200

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

Parks and Grounds - 7230

Parks Manager	1	1	1		1
Parks & Rec Coordinator		1	1		1
Park Ranger	1	1	1		2
Maintenance Worker	5	6	7		8
Total	7	9	10		12

Seniors - 7250

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

TOTAL FULL-TIME PERSONNEL	11	13	14		16
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Parks and Grounds - Part Time - 7230

Park Ranger	5.41	6.41	6.41		6.41
Maintenance Worker			0.73		1.4
Irrigation Worker	2.92	1.43	1		1
Total	8.33	7.84	8.14		8.81

Seniors - Part Time - 7250

Guest Services Rep	1.46	1.46	1.46		1.46
Maintenance Worker/Janitor	0.73	0.73	0.73		1.48
Total	2.19	2.19	2.19		2.94

TOTAL PART-TIME PERSONNEL	10.52	10.03	10.33		11.75
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PARKS & RECREATION SUMMARY

All Divions

Account Number	Description of Expenditure	FY 20/21	Unaudited	Original	Revised	FY 23/24
		Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Budget	
510100	Base Wages/Salaries	\$753,384	\$900,005	\$1,032,694	\$1,020,254	\$1,111,823
510140	Overtime	\$35,597	\$50,345	\$15,738	\$15,738	\$64,166
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$59,374	\$74,268	\$80,353	\$80,353	\$89,985
520220	Pension DB	\$71,563	\$89,777	\$61,508	\$61,508	\$40,742
520225	Pension DC	\$8,520	\$29,217	\$40,753	\$40,753	\$61,708
520230	Health Insurance	\$115,799	\$109,263	\$139,606	\$131,256	\$237,077
520240	Workers' Comp	\$16,120	\$22,665	\$34,427	\$34,427	\$33,793
	Total Payroll	\$1,060,332	\$1,275,540	\$1,405,079	\$1,384,289	\$1,639,294
530314	Consulting	\$1,076	\$0	\$0	\$0	\$150,000
530315	Pre/Post Employment	\$2,990	\$2,547	\$3,706	\$3,706	\$4,528
530341	Other Svcs - Contract / Admin	\$170,049	\$165,852	\$227,409	\$248,199	\$188,009
530342	Other Svcs - Maint / Licenses	\$6,745	\$7,896	\$8,407	\$8,407	\$9,787
530343	Other Svcs - Banking	\$4,633	\$5,043	\$5,000	\$5,000	\$5,300
530411	Communication - Phone	\$3,159	\$2,015	\$4,405	\$4,405	\$4,609
540430	Utilities	\$111,072	\$138,118	\$134,640	\$134,640	\$145,800
545100	R&M Buildings	\$56,830	\$84,194	\$46,552	\$43,052	\$98,752
545270	R&M Infra - Grounds	\$266,759	\$266,811	\$445,228	\$353,829	\$726,428
545300	R&M Mach & Equip	\$28,093	\$46,204	\$38,500	\$79,630	\$69,100
545310	R&M M&E - Vehicles	\$5,440	\$10,314	\$13,600	\$13,600	\$13,752
550510	Office	\$2,240	\$2,042	\$3,145	\$3,145	\$3,150
550520	Operating	\$19,169	\$16,508	\$29,855	\$27,679	\$38,187
550522	Operating - Tires / Filters	\$3,992	\$2,677	\$4,000	\$7,500	\$5,500
550523	Operating - Janitorial	\$23,101	\$21,989	\$30,544	\$28,564	\$32,833
550524	Operating - Chemicals	\$4,477	\$5,109	\$11,000	\$11,000	\$12,500
550525	Operating - Small Tools	\$21,897	\$37,477	\$60,109	\$48,659	\$56,895
550527	Operating - Apparel	\$5,026	\$5,967	\$11,184	\$11,184	\$11,934
552000	Fuel	\$21,691	\$40,721	\$36,584	\$36,584	\$38,472
555400	Travel & Per Diem	\$19	\$31	\$0	\$0	\$0
555420	Postage / Freight	\$166	\$43	\$100	\$100	\$100
555442	Rent / Lease - Equipment	\$10,932	\$9,322	\$10,000	\$10,000	\$10,000
555470	Printing / Binding	\$67	\$213	\$2,075	\$475	\$1,975
555480	Promotional / Advertising	\$83	\$657	\$450	\$450	\$740
555482	Promo - Programs	\$22,364	\$20,363	\$86,000	\$78,500	\$98,000
555490	Not Otherwise Classified	(\$5)	\$4	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$902	\$1,982	\$1,635	\$1,635	\$1,685
555550	Training	\$801	\$1,405	\$6,310	\$6,310	\$5,810
	Total Operating	\$793,768	\$895,504	\$1,220,438	\$1,166,253	\$1,733,846
591303	To Public Facilities CP Fund	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
560630	Infrastructure	\$6,910	\$0	\$0	\$0	\$0
560631	Improvements	\$1,437	\$41,546	\$0	\$26,669	\$0
560640	Machinery & Equipment	\$0	\$72,140	\$0	\$3,800	\$0
560641	Mach & Equip - Vehicles	\$6,215	\$0	\$112,000	\$156,506	\$25,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$0	\$0	\$5,000
560650	Construction In Progress	\$134,122	\$7,476	\$105,000	\$105,000	\$100,000
	Total Capital	\$148,684	\$121,162	\$217,000	\$291,975	\$130,000
	TOTAL PARKS & RECREATION	\$2,502,784	\$2,292,206	\$2,842,517	\$2,842,517	\$3,503,140

PARKS & RECREATION 72

Parks & Rec Administration 7200

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$180,960	\$273,100	\$136,073	\$136,073	\$151,201
510140	Overtime	\$3,635	\$9,106	\$0	\$0	\$0
520200	FICA	\$13,838	\$22,035	\$10,507	\$10,507	\$11,570
520220	Pension DB	\$17,929	\$9,517	\$0	\$0	\$0
520225	Pension DC	\$3,517	\$10,890	\$9,875	\$9,875	\$11,341
520230	Health Insurance	\$18,325	\$24,833	\$12,661	\$12,661	\$10,453
520240	Workers' Comp	\$2,039	\$5,374	\$805	\$805	\$2,963
	Total Payroll	\$240,243	\$354,855	\$169,921	\$169,921	\$187,528
530343	Other Svcs - Banking	\$4,633	\$5,043	\$5,000	\$5,000	\$5,300
530411	Communication - Phone	\$1,168	\$1,202	\$1,200	\$1,200	\$720
545100	R&M Buildings	\$337	\$264	\$2,352	\$352	\$3,852
550510	Office	\$628	\$664	\$690	\$690	\$690
550520	Operating	\$0	\$187	\$400	\$400	\$420
550525	Operating - Small Tools	\$8	\$2,302	\$500	\$500	\$500
555400	Travel & Per Diem	\$19	\$31	\$0	\$0	\$0
555420	Postage / Freight	\$166	\$43	\$100	\$100	\$100
555470	Printing / Binding	\$67	\$213	\$225	\$225	\$225
555540	Dues/Reg/Pub	\$127	\$1,156	\$200	\$200	\$200
555550	Training	\$328	\$0	\$300	\$300	\$300
	Total Operating	\$7,481	\$11,105	\$10,967	\$8,967	\$12,307
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$0	\$0	\$5,000
	Total Capital	\$0	\$0	\$0	\$0	\$5,000
	TOTAL	\$247,724	\$365,960	\$180,888	\$178,888	\$204,835

PARKS & RECREATION 72

Athletics 7210

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$1,010	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$245	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$1,556	\$0	\$0	\$0	\$0
	Total Operating	\$2,811	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$2,811	\$0	\$0	\$0	\$0

PARKS & RECREATION 72

Athletic Partnerships 7220

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$11,857	\$947	\$3,804	\$2,354	\$350
	Total Operating	\$11,857	\$947	\$3,804	\$2,354	\$350
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$11,857	\$947	\$3,804	\$2,354	\$350

PARKS & RECREATION 72

Parks & Grounds 7230

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 20/21 Actual</u>	<u>Unaudited FY 21/22 Actual</u>	<u>Original FY 22/23 Budget</u>	<u>Revised FY 22/23 Budget</u>	<u>FY 23/24 Budget</u>
510100	Base Wages/Salaries	\$478,715	\$491,646	\$737,117	\$737,117	\$801,833
510140	Overtime	\$28,679	\$38,907	\$12,481	\$12,481	\$50,000
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$38,549	\$41,756	\$57,381	\$57,381	\$65,178
520220	Pension DB	\$41,816	\$64,042	\$47,739	\$47,739	\$26,130
520225	Pension DC	\$3,427	\$14,319	\$27,986	\$27,986	\$45,485
520230	Health Insurance	\$68,786	\$64,120	\$100,664	\$100,664	\$195,701
520240	Workers' Comp	\$11,821	\$14,010	\$26,405	\$26,405	\$24,795
	Total Payroll	\$671,768	\$728,800	\$1,009,773	\$1,009,773	\$1,209,122
530314	Consulting	\$1,076	\$0	\$0	\$0	\$150,000
530315	Pre/Post Employment	\$1,195	\$1,818	\$1,797	\$1,797	\$2,619
530341	Other Svcs - Contract / Admin	\$161,944	\$149,811	\$219,786	\$219,786	\$180,236
530342	Other Svcs - Maint / Licenses	\$5,953	\$7,104	\$7,021	\$7,021	\$8,371
530411	Communication - Phone	\$1,306	\$333	\$1,765	\$1,765	\$2,197
540430	Utilities	\$58,819	\$68,634	\$62,520	\$62,520	\$69,480
545100	R&M Buildings	\$22,496	\$27,583	\$24,700	\$23,450	\$54,700
545270	R&M Infra - Grounds	\$265,104	\$266,701	\$439,728	\$351,329	\$720,928
545300	R&M Mach & Equip	\$22,356	\$29,632	\$26,000	\$52,930	\$44,100
545310	R&M M&E - Vehicles	\$5,440	\$10,314	\$13,600	\$13,600	\$13,752
550520	Operating	\$17,129	\$14,435	\$21,355	\$16,849	\$27,567
550522	Operating - Tires / Filters	\$3,992	\$2,677	\$4,000	\$7,500	\$5,500
550523	Operating - Janitorial	\$19,227	\$18,417	\$25,044	\$23,794	\$27,333
550524	Operating - Chemicals	\$1,463	\$2,302	\$6,000	\$6,000	\$6,000
550525	Operating - Small Tools	\$7,423	\$33,081	\$49,340	\$39,340	\$49,340
550527	Operating - Apparel	\$2,665	\$5,967	\$9,684	\$9,684	\$10,434
552000	Fuel	\$21,691	\$40,721	\$36,584	\$36,584	\$38,472
555442	Rent / Lease - Equipment	\$10,932	\$9,322	\$10,000	\$10,000	\$10,000
555490	Not Otherwise Classified	(\$5)	\$4	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$425	\$376	\$700	\$700	\$750
555550	Training	\$383	\$903	\$4,990	\$4,990	\$4,490
	Total Operating	\$631,014	\$690,135	\$964,614	\$889,639	\$1,426,269
591303	To Public Facilities CP Fund	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
560630	Infrastructure	\$6,910	\$0	\$0	\$0	\$0
560631	Improvements	\$0	\$41,546	\$0	\$26,669	\$0
560640	Machinery & Equipment	\$0	\$65,550	\$0	\$3,800	\$0
560641	Mach & Equip - Vehicles	\$6,215	\$0	\$112,000	\$156,506	\$25,000
560650	Construction In Progress	\$91,178	\$7,476	\$0	\$0	\$100,000
	Total Capital	\$104,303	\$114,572	\$112,000	\$186,975	\$125,000
	TOTAL	\$1,907,085	\$1,533,507	\$2,086,387	\$2,086,387	\$2,760,391

PARKS & RECREATION 72

Programs 7240

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

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$0	\$20,314	\$0	\$0	\$0
510140	Overtime	\$0	\$0	\$0	\$0	\$10,150
520200	FICA	\$0	\$1,554	\$0	\$0	\$778
520225	Pension DC	\$0	\$0	\$0	\$0	\$1,523
520240	Workers' Comp	\$0	\$539	\$0	\$0	\$0
	Total Payroll	\$0	\$22,407	\$0	\$0	\$12,451
530315	Pre/Post Employment	\$511	\$614	\$1,572	\$1,572	\$1,572
530342	Other Svcs - Maint / Licenses	\$792	\$792	\$1,386	\$1,386	\$1,416
530411	Communication - Phone	\$0	\$0	\$480	\$480	\$912
540430	Utilities	\$8,208	\$9,603	\$10,320	\$10,320	\$10,320
545100	R&M Buildings	\$249	\$945	\$2,100	\$3,600	\$12,600
545270	R&M Infra - Grounds	\$0	\$0	\$2,500	\$2,500	\$2,500
545300	R&M Mach & Equip	\$1,282	\$374	\$3,000	\$560	\$5,000
550510	Office	\$0	\$88	\$595	\$595	\$600
550520	Operating	\$210	\$333	\$2,000	\$4,330	\$3,900
550523	Operating - Janitorial	\$595	\$876	\$1,500	\$770	\$1,500
550525	Operating - Small Tools	\$26	\$0	\$1,000	\$1,000	\$2,500
555470	Printing / Binding	\$0	\$0	\$1,600	\$0	\$1,500
555480	Promotional / Advertising	\$83	\$657	\$450	\$450	\$740
555482	Promo - Programs	\$22,364	\$20,363	\$86,000	\$78,500	\$98,000
555540	Dues/Reg/Pub	\$0	\$100	\$225	\$225	\$225
555550	Training	\$0	\$150	\$200	\$200	\$200
	Total Operating	\$34,320	\$34,895	\$114,928	\$106,488	\$143,485
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$75,000	\$75,000	\$0
	Total Capital	\$0	\$0	\$75,000	\$75,000	\$0
	TOTAL	\$34,320	\$57,302	\$189,928	\$181,488	\$155,936

PARKS & RECREATION 72

Seniors 7250

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$93,709	\$114,945	\$159,504	\$147,064	\$158,789
510140	Overtime	\$3,283	\$2,332	\$3,257	\$3,257	\$4,016
520200	FICA	\$6,987	\$8,923	\$12,465	\$12,465	\$12,459
520230	Health Insurance	\$28,688	\$20,310	\$26,281	\$17,931	\$30,923
520240	Workers' Comp	\$2,260	\$2,742	\$7,217	\$7,217	\$6,035
520220	Pension DB	\$11,818	\$16,218	\$13,769	\$13,769	\$14,612
520225	Pension DC	\$1,576	\$4,008	\$2,892	\$2,892	\$3,359
	Total Payroll	\$148,321	\$169,478	\$225,385	\$204,595	\$230,193
530315	Pre/Post Employment	\$274	\$115	\$337	\$337	\$337
530341	Other Svcs - Contract / Admin	\$8,105	\$16,041	\$7,623	\$28,413	\$7,773
530411	Communication - Phone	\$440	\$480	\$960	\$960	\$780
540430	Utilities	\$44,045	\$59,881	\$61,800	\$61,800	\$66,000
545100	R&M Buildings	\$33,748	\$55,402	\$17,400	\$15,650	\$27,600
545270	R&M Infra - Grounds	\$1,655	\$110	\$3,000	\$0	\$3,000
545300	R&M Mach & Equip	\$4,455	\$16,198	\$9,500	\$26,140	\$20,000
550510	Office	\$1,612	\$1,290	\$1,860	\$1,860	\$1,860
550520	Operating	\$1,830	\$1,553	\$6,100	\$6,100	\$6,300
550523	Operating - Janitorial	\$3,279	\$2,696	\$4,000	\$4,000	\$4,000
550524	Operating - Chemicals	\$3,014	\$2,807	\$5,000	\$5,000	\$6,500
550525	Operating - Small Tools	\$2,583	\$1,147	\$5,465	\$5,465	\$4,205
550527	Operating - Apparel	\$805	\$0	\$1,500	\$1,500	\$1,500
555470	Printing / Binding	\$0	\$0	\$250	\$250	\$250
555540	Dues/Reg/Pub	\$350	\$350	\$510	\$510	\$510
555550	Training	\$90	\$352	\$820	\$820	\$820
	Total Operating	\$106,285	\$158,422	\$126,125	\$158,805	\$151,435
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560631	Improvements	\$1,437	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$6,590	\$0	\$0	\$0
560650	Construction In Progress	\$42,944	\$0	\$30,000	\$30,000	\$0
	Total Capital	\$44,381	\$6,590	\$30,000	\$30,000	\$0
	TOTAL	\$298,987	\$334,490	\$381,510	\$393,400	\$381,628

GOVERNMENTAL FUNDS
(Exclusive of General Fund)

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OTHER GOVERNMENTAL FUNDS - SUMMARY

Source/Application Category

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Sources					
Revenues	\$7,365,223	\$8,343,055	\$7,508,367	\$7,220,527	\$15,100,835
Transfers In	\$3,430,000	\$4,280,001	\$1,275,001	\$1,275,001	\$1,290,000
Total Sources	\$10,795,223	\$12,623,056	\$8,783,368	\$8,495,528	\$16,390,835
Applications					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$4,133,155	\$4,313,680	\$5,140,840	\$5,850,115	\$5,199,591
Debt	\$1,409,933	\$1,410,263	\$1,410,225	\$1,410,225	\$1,410,789
Transfers	\$2,000,000	\$7,900	\$15,800	\$15,800	\$7,900
Capital Outlay	\$3,294,413	\$1,812,105	\$8,657,880	\$9,795,842	\$20,181,400
Total Applications	\$10,837,501	\$7,543,948	\$15,224,745	\$17,071,982	\$26,799,680

GOVERNMENTAL FUNDS - SOURCES

EXCLUSIVE OF GENERAL FUND

		Unaudited	Original	Revised	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24
	Actual	Actual	Budget	Budget	Budget
Special Revenue Funds					
101	Police Education	\$5,583	\$8,696	\$3,125	\$4,150
102	Special Law Enf. Trust - Local	\$52,933	\$742	\$50	\$600
103	Special Law Enf. Trust - Federal	\$74,270	\$29,421	\$40	\$3,500
120	Transportation Improvement	\$600,635	\$2,612,289	\$563,000	\$1,727,000
121	Infrastructure Surtax	\$2,531,448	\$3,103,985	\$2,760,169	\$3,580,000
130	Solid Waste/Recycling	\$3,499,007	\$3,743,109	\$3,265,339	\$2,758,150
140	Arbor	\$807,104	\$396,126	\$10,200	\$38,000
150	Transportation Impact Fee	\$171,729	\$301,265	\$5,000	\$40,000
151	Police Impact Fee	\$26,137	\$31,430	\$6,000	\$19,000
152	Fire Impact Fee	\$20,614	\$61,261	\$25,000	\$80,000
153	Park Impact Fee	\$139,753	\$72,987	\$4,000	\$10,000
180	Sewer Plant Replacement – ARPA/SRFL	\$0	\$124,452	\$110,000	\$5,950,000
		\$7,929,213	\$10,485,763	\$6,751,923	\$14,210,400
Special Assessment Funds - TLBD/Tusawilla III					
160	TLBD Maintenance	\$513,034	\$514,125	\$508,348	\$540,566
162	Tusawilla Phase III	\$13,272	\$13,399	\$13,216	\$13,469
261	TLBD Debt Service	\$139,235	\$139,337	\$138,705	\$138,955
		\$665,541	\$666,861	\$660,269	\$692,990
Special Assessment Funds - Oak Forest					
161	Oak Forest Maintenance	\$56,157	\$57,526	\$56,375	\$57,945
		\$56,157	\$57,526	\$56,375	\$57,945
Debt Service Funds					
202	1999/2011 Debt Service	\$1,231,059	\$1,295,070	\$1,285,001	\$1,320,000
		\$1,231,059	\$1,295,070	\$1,285,001	\$1,320,000
Capital Project Funds					
301	1999 Construction	\$1,686	\$13,728	\$800	\$2,000
302	Revolving Rehab	\$2,231	\$18,452	\$0	\$500
303	Perk Up Parks	\$507,726	\$66,885	\$20,000	\$80,000
305	Excellence in Cust Svc Initiative	\$401,610	\$18,771	\$9,000	\$27,000
		\$913,253	\$117,836	\$29,800	\$109,500
TOTAL GOVERNMENTAL FUNDS - SOURCES		\$10,795,223	\$12,623,056	\$8,783,368	\$16,390,835

GOVERNMENTAL FUNDS - APPLICATIONS

EXCLUSIVE OF GENERAL FUND

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Special Revenue Funds					
101 Police Education	\$11,335	\$2,124	\$12,000	\$12,000	\$7,500
102 Special Law Enf. Trust - Local	\$10,130	\$18,548	\$11,500	\$11,500	\$11,500
103 Special Law Enf. Trust - Federal	\$49,500	\$84,655	\$7,150	\$7,150	\$14,440
120 Transportation Improvement	\$293,401	\$370,392	\$1,244,103	\$711,603	\$2,332,865
121 Infrastructure Surtax	\$4,677,014	\$1,319,042	\$2,763,380	\$4,292,799	\$10,525,000
130 Solid Waste/Recycling	\$3,061,556	\$3,109,495	\$3,259,646	\$3,869,646	\$3,247,221
140 Arbor	\$122,952	\$124,948	\$557,604	\$557,604	\$743,886
150 Transportation Impact Fee	\$26,157	\$40,377	\$954,000	\$575,000	\$379,000
151 Police Impact Fee	\$0	\$0	\$0	\$0	\$324,900
153 Park Impact Fee	\$187,813	\$163,457	\$100,000	\$100,000	\$410,000
180 Sewer Plant Replacement – ARPA/SRFL	\$0	\$7,900	\$1,365,800	\$1,015,800	\$5,407,900
	\$8,439,858	\$5,240,938	\$10,275,183	\$11,153,102	\$23,404,212
Special Assessment Funds - TLBD/Tusawilla III					
160 TLBD Maintenance	\$547,159	\$528,195	\$610,111	\$575,111	\$625,770
162 Tusawilla Phase III	\$14,414	\$14,365	\$15,148	\$15,148	\$15,814
261 TLBD Debt Service	\$134,451	\$168,932	\$135,882	\$135,882	\$135,015
	\$696,024	\$711,492	\$761,141	\$726,141	\$776,599
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$49,773	\$46,338	\$72,920	\$72,920	\$73,868
	\$49,773	\$46,338	\$72,920	\$72,920	\$73,868
Debt Service Funds					
202 1999/2011 Debt Service	\$1,278,501	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,501
	\$1,278,501	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,501
Capital Project Funds					
301 1999 Construction	\$0	\$27,596	\$785,900	\$785,900	\$0
302 Revolving Rehab	\$0	\$0	\$1,172,600	\$1,172,600	\$0
303 Perk Up Parks	\$311,092	\$225,625	\$864,500	\$1,868,818	\$725,500
305 Excellence in Cust Svc Initiative	\$62,253	\$16,959	\$15,000	\$15,000	\$542,000
	\$373,345	\$270,180	\$2,838,000	\$3,842,318	\$1,267,500
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS	\$10,837,501	\$7,543,948	\$15,224,745	\$17,071,982	\$26,799,680
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	\$29,518,174	\$29,475,896	\$43,126,338	\$53,242,855	\$44,800,676
Appropriation TO (FROM) Fund Balance	(\$42,278)	\$5,079,108	(\$6,441,377)	(\$8,442,179)	(\$10,408,845)
FUND BALANCE - September 30	29,475,896	34,555,004	36,684,961	44,800,676	\$34,391,831

Police Education 101

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
351500	Traffic	\$5,556	\$8,521	\$3,000	\$3,000	\$4,000
361100/361300	Investment	\$27	\$175	\$125	\$125	\$150
	Total Revenues	\$5,583	\$8,696	\$3,125	\$3,125	\$4,150
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,583	\$8,696	\$3,125	\$3,125	\$4,150
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$0	\$9,000	\$9,000	\$4,500
555550	Training	\$11,335	\$2,124	\$3,000	\$3,000	\$3,000
	Total Operating	\$11,335	\$2,124	\$12,000	\$12,000	\$7,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$11,335	\$2,124	\$12,000	\$12,000	\$7,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$15,410	\$9,658	\$9,658	\$16,230	\$7,355
	Appropriation TO (FROM) Fund Balance	(\$5,752)	\$6,572	(\$8,875)	(\$8,875)	(\$3,350)
	FUND BALANCE - September 30	\$9,658	\$16,230	\$783	\$7,355	\$4,005

Sp Law Enforcement Trust (Local) 102

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$52,913	\$0	\$0	\$0	\$0
361100/361300	Investment	\$20	\$742	\$50	\$50	\$600
Total Revenues		\$52,933	\$742	\$50	\$50	\$600
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$52,933	\$742	\$50	\$50	\$600
APPLICATIONS						
530311	Legal	\$6,526	\$10	\$2,500	\$2,500	\$2,500
550525	Operating - Small Tools	\$2,625	\$11,140	\$5,500	\$5,500	\$5,500
555490	Not Otherwise Classified	\$979	\$0	\$3,500	\$3,500	\$3,500
555550	Training	\$0	\$7,398	\$0	\$0	\$0
Total Operating		\$10,130	\$18,548	\$11,500	\$11,500	\$11,500
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$10,130	\$18,548	\$11,500	\$11,500	\$11,500
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$13,548	\$56,351	\$12,856	\$38,545	\$27,095
Appropriation TO (FROM) Fund Balance		\$42,803	(\$17,806)	(\$11,450)	(\$11,450)	(\$10,900)
FUND BALANCE - September 30		\$56,351	\$38,545	\$1,406	\$27,095	\$16,195

Sp Law Enforcement Trust (Fed) 103

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
355000	Fines & Forfeits - Federal	\$58,876	\$0	\$0	\$123,047	\$0
355002	Department of Justice	\$15,311	\$0	\$0	\$0	\$0
364100	Auction Proceeds	\$0	\$28,740	\$0	\$0	\$0
361100/361300	Investment	\$83	\$681	\$40	\$40	\$3,500
	Total Revenues	\$74,270	\$29,421	\$40	\$123,087	\$3,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$74,270	\$29,421	\$40	\$123,087	\$3,500
APPLICATIONS						
550520	Operating	\$3,500	\$1,000	\$2,000	\$2,000	\$2,000
550525	Operating - Small Tools	\$46,000	\$83,655	\$5,150	\$5,150	\$12,440
	Total Operating	\$49,500	\$84,655	\$7,150	\$7,150	\$14,440
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$49,500	\$84,655	\$7,150	\$7,150	\$14,440
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$45,710	\$70,480	\$8,095	\$15,246	\$131,183
	Appropriation TO (FROM) Fund Balance	\$24,770	(\$55,234)	(\$7,110)	\$115,937	(\$10,940)
	FUND BALANCE - September 30	\$70,480	\$15,246	\$985	\$131,183	\$120,243

Transportation Improvement - 120

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
312410	1st Loc Op Fuel	\$552,274	\$582,467	\$551,000	\$551,000	\$580,000
337400	Grant - Transportation	\$0	\$0	\$0	\$0	\$1,100,000
344920	Traffic Signal	\$45,332	\$0	\$0	\$0	\$0
361100/361300	Investment	\$3,029	\$29,822	\$12,000	\$12,000	\$47,000
	Total Revenues	\$600,635	\$612,289	\$563,000	\$563,000	\$1,727,000
381001	From General Fund	\$0	\$2,000,000	\$0	\$0	\$0
	Total Transfers	\$0	\$2,000,000	\$0	\$0	\$0
	TOTAL SOURCES	\$600,635	\$2,612,289	\$563,000	\$563,000	\$1,727,000
APPLICATIONS						
530314	Consulting	\$22,200	\$39,818	\$35,000	\$10,000	\$35,000
540430	Utilities	\$8,937	\$9,973	\$9,060	\$9,060	\$10,800
545270	R&M Infra - Grounds	\$10,816	\$20,050	\$31,750	\$56,750	\$34,085
545300	R&M Mach & Equip	\$7,744	\$18,235	\$23,575	\$23,575	\$25,675
545400	R&M Transportation	\$0	\$0	\$25,000	\$25,000	\$25,000
545410	R&M Trans - Roads	\$11,450	\$5,753	\$12,000	\$12,000	\$16,000
545411	R&M Trans - Striping	\$300	\$7,352	\$25,000	\$25,000	\$25,000
545412	R&M Trans - Traffic Control	\$43,140	\$24,455	\$33,600	\$33,600	\$39,600
545420	R&M Trans - Sidewalks	\$140,496	\$232,570	\$380,350	\$380,350	\$395,750
550525	Operating - Small Tools	\$5,400	\$4,168	\$33,600	\$33,600	\$23,220
580820	Grants/Aids - Private	\$4,110	\$2,668	\$2,668	\$2,668	\$2,735
	Total Operating	\$254,593	\$365,042	\$611,603	\$611,603	\$632,865
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$38,808	\$5,350	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$632,500	\$100,000	\$1,700,000
	Total Capital	\$38,808	\$5,350	\$632,500	\$100,000	\$1,700,000
	TOTAL APPLICATIONS	\$293,401	\$370,392	\$1,244,103	\$711,603	\$2,332,865
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,441,016	\$1,748,250	\$1,166,153	\$3,990,147	\$3,841,544
	Appropriation TO (FROM) Fund Balance	\$307,234	\$2,241,897	(\$681,103)	(\$148,603)	(\$605,865)
	FUND BALANCE - September 30	\$1,748,250	\$3,990,147	\$485,050	\$3,841,544	\$3,235,679

Infrastructure Surtax (prev Road Improvements) 121

2nd and 3rd Generation

Division Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$0	\$0	\$0	\$0	\$0
4130	Infrastructure (3rd Gen)	\$2,531,448	\$3,103,985	\$2,760,169	\$2,760,169	\$3,580,000
TOTAL SOURCES		\$2,531,448	\$3,103,985	\$2,760,169	\$2,760,169	\$3,580,000
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$1,042,727	\$0	\$62,500	\$107,919	\$0
4130	Infrastructure (3rd Gen)	\$3,634,287	\$1,319,042	\$2,700,880	\$4,050,605	\$10,525,000
TOTAL APPLICATIONS		\$4,677,014	\$1,319,042	\$2,763,380	\$4,158,524	\$10,525,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$10,117,093	\$7,971,527	\$6,397,524	\$9,756,470	\$8,358,115
Appropriation TO (FROM) Fund Balance		(\$2,145,566)	\$1,784,943	(\$3,211)	(\$1,398,355)	(\$6,945,000)
FUND BALANCE - September 30		\$7,971,527	\$9,756,470	\$6,394,313	\$8,358,115	\$1,413,115

Infrastructure Surtax 121

Road Improvements 4120

2nd Generation

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
	Total Revenues	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$1,042,727	\$0	\$62,500	\$107,919	\$0
	Total Capital	\$1,042,727	\$0	\$62,500	\$107,919	\$0
	TOTAL APPLICATIONS	\$1,042,727	\$0	\$62,500	\$107,919	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,150,646	\$107,919	\$107,919	\$107,919	\$0
	Appropriation TO (FROM) Fund Balance	(\$1,042,727)	\$0	(\$62,500)	(\$107,919)	\$0
	FUND BALANCE - September 30	\$107,919	\$107,919	\$45,419	\$0	\$0

Infrastructure Surtax 121

Infrastructure - 4130

3rd Generation

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
312600	Discretionary Sales Surtax	\$2,511,559	\$2,967,620	\$2,660,169	\$2,660,169	\$3,430,000
361100/361300	Investment	\$19,889	\$136,365	\$100,000	\$100,000	\$150,000
	Total Revenues	\$2,531,448	\$3,103,985	\$2,760,169	\$2,760,169	\$3,580,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,531,448	\$3,103,985	\$2,760,169	\$2,760,169	\$3,580,000
APPLICATIONS						
530314	Consulting	\$27,724	\$20,752	\$25,000	\$25,000	\$25,000
	Total Operating	\$27,724	\$20,752	\$25,000	\$25,000	\$25,000
591410	To Water Sewer Utility	\$2,000,000	\$0	\$0	\$0	\$0
	Total Transfers	\$2,000,000	\$0	\$0	\$0	\$0
560610	Land	\$444,031	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$227,043	\$38,000	\$20,000	\$53,273	\$0
560641	Mach & Equip - Vehicles	\$451,115	\$254,220	\$251,880	\$251,880	\$0
560650	Construction In Progress	\$484,374	\$1,006,070	\$2,404,000	\$3,720,452	\$10,500,000
	Total Capital	\$1,606,563	\$1,298,290	\$2,675,880	\$4,025,605	\$10,500,000
	TOTAL APPLICATIONS	\$3,634,287	\$1,319,042	\$2,700,880	\$4,050,605	\$10,525,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$8,966,447	\$7,863,608	\$6,289,605	\$9,648,551	\$8,358,115
	Appropriation TO (FROM) Fund Balance	(\$1,102,839)	\$1,784,943	\$59,289	(\$1,290,436)	(\$6,945,000)
	FUND BALANCE - September 30	\$7,863,608	\$9,648,551	\$6,348,894	\$8,358,115	\$1,413,115

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 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
334390	State Grant - Garbage / Solid Waste	\$6,799	\$0	\$0	\$0	\$0
338200	Environmental Rev Share	\$58,189	\$55,311	\$61,320	\$61,320	\$55,800
343400	Garbage / Solid Waste	\$2,627,766	\$2,650,665	\$3,182,261	\$2,645,674	\$2,651,850
343420	Recycle Bin Revenue	\$2,680	\$2,498	\$1,600	\$1,600	\$2,500
361100/361300	Investment	\$3,573	\$34,635	\$20,158	\$20,158	\$48,000
	Total Revenues	\$2,699,007	\$2,743,109	\$3,265,339	\$2,728,752	\$2,758,150
381001	From General Fund	\$800,000	\$1,000,000	\$0	\$0	\$0
	Total Transfers	\$800,000	\$1,000,000	\$0	\$0	\$0
	TOTAL SOURCES	\$3,499,007	\$3,743,109	\$3,265,339	\$2,728,752	\$2,758,150
APPLICATIONS						
530311	Legal	\$0	\$0	\$300	\$300	\$0
530314	Consulting	\$3,629	\$3,648	\$3,760	\$28,499	\$3,870
530341	Other Svcs - Contract / Admin	\$127,063	\$127,899	\$128,235	\$128,235	\$128,461
530910	Emergency/Recovery Services	\$0	\$0	\$0	\$600,000	\$0
540435	Disposal (includes landfill)	\$2,919,685	\$2,970,837	\$3,117,501	\$3,102,762	\$3,102,890
550520	Operating	\$11,179	\$7,111	\$9,850	\$9,850	\$12,000
	Total Operating	\$3,061,556	\$3,109,495	\$3,259,646	\$3,869,646	\$3,247,221
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$3,061,556	\$3,109,495	\$3,259,646	\$3,869,646	\$3,247,221
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,898,633	\$2,336,084	\$1,907,320	\$2,969,698	\$1,828,804
	Appropriation TO (FROM) Fund Balance	\$437,451	\$633,614	\$5,693	(\$1,140,894)	(\$489,071)
	FUND BALANCE - September 30	\$2,336,084	\$2,969,698	\$1,913,013	\$1,828,804	\$1,339,733
	Fund Balance Detail:					
	ACFR Storm Reserve (Assigned)	\$1,644,487	\$2,644,487		\$2,044,487	\$2,044,487
	ACFR Solid Waste (Committed)	\$691,597	\$325,211		(\$215,683)	(\$704,754)

Arbor 140

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
316010	Arbor License	\$760	\$833	\$500	\$500	\$500
322910	Arbor Permits	\$365	\$1,360	\$500	\$500	\$500
354100	Arbor Fine	\$178,500	\$363,000	\$0	\$0	\$0
361100/361300	Investment	\$2,414	\$30,933	\$9,200	\$9,200	\$37,000
366000	Misc Private Donations	\$125,065	\$0	\$0	\$0	\$0
	Total Revenues	\$307,104	\$396,126	\$10,200	\$10,200	\$38,000
381001	From General Fund	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$807,104	\$396,126	\$10,200	\$10,200	\$38,000
APPLICATIONS						
530314	Consulting	\$2,760	\$3,750	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$16,662	\$16,662	\$18,329	\$18,329	\$18,511
545270	R&M Infra - Grounds	\$38,643	\$59,259	\$445,000	\$433,186	\$450,000
550520	Operating	\$45,469	\$44,005	\$45,900	\$57,714	\$72,000
550525	Operating - Small Tools	\$418	\$841	\$1,000	\$1,000	\$1,000
555480	Promotional / Advertising	\$0	\$0	\$2,375	\$2,375	\$2,375
555550	Training	\$0	\$431	\$0	\$0	\$0
	Total Operating	\$103,952	\$124,948	\$512,604	\$512,604	\$543,886
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$19,000	\$0	\$45,000	\$45,000	\$120,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$80,000
	Total Capital	\$19,000	\$0	\$45,000	\$45,000	\$200,000
	TOTAL APPLICATIONS	\$122,952	\$124,948	\$557,604	\$557,604	\$743,886
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,240,354	\$1,924,506	\$1,790,969	\$2,195,684	\$1,648,280
	Appropriation TO (FROM) Fund Balance	\$684,152	\$271,178	(\$547,404)	(\$547,404)	(\$705,886)
	FUND BALANCE - September 30	\$1,924,506	\$2,195,684	\$1,243,565	\$1,648,280	\$942,394

Transportation Impact 150

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
324310	Transportation - Residential	\$134,983	\$35,352	\$0	\$36,000	\$0
324320	Transportation - Commercial	\$33,180	\$233,647	\$0	\$9,000	\$0
361100/361300	Investment	\$3,566	\$32,266	\$5,000	\$5,000	\$40,000
	Total Revenues	\$171,729	\$301,265	\$5,000	\$50,000	\$40,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$171,729	\$301,265	\$5,000	\$50,000	\$40,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$26,157	\$40,377	\$954,000	\$575,000	\$379,000
	Total Capital	\$26,157	\$40,377	\$954,000	\$575,000	\$379,000
	TOTAL APPLICATIONS	\$26,157	\$40,377	\$954,000	\$575,000	\$379,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,783,506	\$1,929,078	\$1,369,075	\$2,189,966	\$1,664,966
	Appropriation TO (FROM) Fund Balance	\$145,572	\$260,888	(\$949,000)	(\$525,000)	(\$339,000)
	FUND BALANCE - September 30	\$1,929,078	\$2,189,966	\$420,075	\$1,664,966	\$1,325,966

Police Impact 151

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
324110	Public Safety - Residential	\$22,825	\$10,175	\$0	\$10,000	\$0
324120	Public Safety - Commercial	\$1,895	\$9,162	\$0	\$0	\$0
361100/361300	Investment	\$1,417	\$12,093	\$6,000	\$6,000	\$19,000
	Total Revenues	\$26,137	\$31,430	\$6,000	\$16,000	\$19,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$26,137	\$31,430	\$6,000	\$16,000	\$19,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$324,900
	Total Capital	\$0	\$0	\$0	\$0	\$324,900
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$324,900
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$732,398	\$758,535	\$778,471	\$789,965	\$805,965
	Appropriation TO (FROM) Fund Balance	\$26,137	\$31,430	\$6,000	\$16,000	(\$305,900)
	FUND BALANCE - September 30	\$758,535	\$789,965	\$784,471	\$805,965	\$500,065

Fire Impact - 152

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
324110	Public Safety - Residential	\$14,104	\$6,364	\$0	\$6,700	\$0
324120	Public Safety - Commercial	\$1,415	\$12,515	\$0	\$0	\$0
361100/361300	Investment	\$5,095	\$42,382	\$25,000	\$25,000	\$80,000
	Total Revenues	\$20,614	\$61,261	\$25,000	\$31,700	\$80,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$20,614	\$61,261	\$25,000	\$31,700	\$80,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,667,009	\$2,687,623	\$2,708,903	\$2,748,884	\$2,780,584
	Appropriation TO (FROM) Fund Balance	\$20,614	\$61,261	\$25,000	\$31,700	\$80,000
	FUND BALANCE - September 30	\$2,687,623	\$2,748,884	\$2,733,903	\$2,780,584	\$2,860,584

\$1

Park Impact 153

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
324610	Culture / Recreation - Residential	\$138,195	\$61,605	\$0	\$64,000	\$0
361100/361300	Investment	\$1,558	\$11,382	\$4,000	\$4,000	\$10,000
	Total Revenues	\$139,753	\$72,987	\$4,000	\$68,000	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$139,753	\$72,987	\$4,000	\$68,000	\$10,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	(\$54)	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$187,867	\$163,457	\$100,000	\$100,000	\$410,000
	Total Capital	\$187,813	\$163,457	\$100,000	\$100,000	\$410,000
	TOTAL APPLICATIONS	\$187,813	\$163,457	\$100,000	\$100,000	\$410,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$804,863	\$756,803	\$619,158	\$666,333	\$634,333
	Appropriation TO (FROM) Fund Balance	(\$48,060)	(\$90,470)	(\$96,000)	(\$32,000)	(\$400,000)
	FUND BALANCE - September 30	\$756,803	\$666,333	\$523,158	\$634,333	\$234,333

Sewer Plant Replacement (ARPA/SRFL) 180

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
332390	ARPA - Other Physical Environment	\$0	\$7,900	\$0	\$0	\$0
361100	Interest / Other Earnings	\$0	\$116,552	\$110,000	\$110,000	\$550,000
384000	SRLF Debt Proceeds	\$0	\$0	\$0	\$0	\$5,400,000
Total Revenues		\$0	\$124,452	\$110,000	\$110,000	\$5,950,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$0	\$124,452	\$110,000	\$110,000	\$5,950,000
APPLICATIONS						
560650	Construction In Progress	\$0	\$0	\$1,350,000	\$1,000,000	\$5,400,000
Total Operating		\$0	\$0	\$1,350,000	\$1,000,000	\$5,400,000
591001	To General Fund	\$0	\$7,900	\$15,800	\$15,800	\$7,900
Total Transfers		\$0	\$7,900	\$15,800	\$15,800	\$7,900
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$0	\$7,900	\$1,365,800	\$1,015,800	\$5,407,900
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$0	\$18,687,851	\$18,804,403	\$17,898,603
Appropriation TO (FROM) Fund Balance		\$0	\$116,552	(\$1,255,800)	(\$905,800)	\$542,100
FUND BALANCE - September 30		\$0	\$116,552	\$17,432,051	\$17,898,603	\$18,440,703
Available ARPA Proceeds (Deferred Revenue)			\$18,687,851	\$18,804,403		

Special Assessment - TLBD Maint 160

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

Account Number	Account Description	\$120	\$120	\$120	\$120	\$128
		FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
325200	Charges for Services	\$509,268	\$508,732	\$507,548	\$507,548	\$538,566
366000	Misc Private Donations	\$3,000	\$0	\$0	\$0	\$0
361100/361300	Investment	\$766	\$5,393	\$800	\$800	\$2,000
	Total Revenues	\$513,034	\$514,125	\$508,348	\$508,348	\$540,566
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$513,034	\$514,125	\$508,348	\$508,348	\$540,566
APPLICATIONS						
530340	Other Svcs	\$2,399	\$0	\$2,650	\$2,650	\$0
530341	Other Svcs - Contract / Admin	\$59,795	\$59,978	\$100,006	\$65,006	\$105,566
540430	Utilities	\$65,851	\$56,062	\$73,710	\$73,710	\$78,240
540434	Streetlights	\$228,056	\$230,379	\$238,368	\$238,368	\$243,600
545210	R&M Infra - Fountains	\$12,436	\$32,658	\$16,600	\$51,000	\$23,416
545270	R&M Infra - Grounds	\$178,622	\$149,118	\$178,777	\$144,377	\$174,948
	Total Operating	\$547,159	\$528,195	\$610,111	\$575,111	\$625,770
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$547,159	\$528,195	\$610,111	\$575,111	\$625,770
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$233,445	\$199,320	\$147,098	\$185,250	\$118,487
	Appropriation TO (FROM) Fund Balance	(\$34,125)	(\$14,070)	(\$101,763)	(\$66,763)	(\$85,204)
	FUND BALANCE - September 30	\$199,320	\$185,250	\$45,335	\$118,487	\$33,283

Special Assessment - TLBD I Capital/DS 261

BB&T Bank Note

Final Year FY 2030

Assess Rate/Unit - \$36

Legal Maximum - \$43

Account Number	Account Description	\$36	\$36	\$36	\$36	\$36
		FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
325100	* Capital Improvement	\$95,604	\$138,363	\$138,655	\$138,655	\$137,955
369900	* Misc Revenue	\$8,416	\$0	\$0	\$0	\$0
361100/361300	* Investment	\$35,215	\$974	\$50	\$50	\$1,000
	Total Revenues	\$139,235	\$139,337	\$138,705	\$138,705	\$138,955
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$139,235	\$139,337	\$138,705	\$138,705	\$138,955
APPLICATIONS						
530340	Other Svcs	\$654	\$0	\$750	\$750	\$0
530341	Other Svcs - Contract / Admin	\$3,076	\$3,153	\$4,120	\$4,120	\$4,015
	Total Operating	\$3,730	\$3,153	\$4,870	\$4,870	\$4,015
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$95,604	\$99,099	\$102,332	\$102,332	\$105,408
570720	Interest	\$35,117	\$31,953	\$28,680	\$28,680	\$25,592
	Total Debt Service	\$130,721	\$131,052	\$131,012	\$131,012	\$131,000
560650	Construction In Progress	\$0	\$34,727	\$0	\$0	\$0
	Total Capital	\$0	\$34,727	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$134,451	\$168,932	\$135,882	\$135,882	\$135,015
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$60,068	\$64,852	\$32,613	\$35,257	\$38,080
	Appropriation TO (FROM) Fund Balance	\$4,784	(\$29,595)	\$2,823	\$2,823	\$3,940
	FUND BALANCE - September 30	\$64,852	\$35,257	\$35,436	\$38,080	\$42,020

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

Special Assessment - Oak Forest Maintenance 161

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

Account Number	Account Description	\$60	\$60	\$60	\$60	\$60
		FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
325200	Charges for Services	\$55,926	\$55,610	\$55,725	\$55,725	\$55,445
361100/361300	Investment	\$231	\$1,916	\$650	\$650	\$2,500
	Total Revenues	\$56,157	\$57,526	\$56,375	\$56,375	\$57,945
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$56,157	\$57,526	\$56,375	\$56,375	\$57,945
APPLICATIONS						
530340	Other Svcs	\$261	\$0	\$300	\$300	\$0
530341	Other Svcs - Contract / Admin	\$15,205	\$15,350	\$16,180	\$16,180	\$16,332
540430	Utilities	\$4,292	\$4,484	\$5,220	\$8,620	\$5,760
545270	R&M Infra - Grounds	\$30,015	\$26,504	\$51,220	\$47,820	\$51,776
	Total Operating	\$49,773	\$46,338	\$72,920	\$72,920	\$73,868
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$49,773	\$46,338	\$72,920	\$72,920	\$73,868
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$97,343	\$103,727	\$89,461	\$114,915	\$98,370
	Appropriation TO (FROM) Fund Balance	\$6,384	\$11,188	(\$16,545)	(\$16,545)	(\$15,923)
	FUND BALANCE - September 30	\$103,727	\$114,915	\$72,916	\$98,370	\$82,447

Special Assessment - Tuscawillia III 162

Capital/DS and Maintenance Divisions

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

Division Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	SOURCES					
1521	Capital Division	\$5,717	\$5,690	\$5,716	\$5,716	\$5,927
1522	Maintenance Division	\$7,555	\$7,709	\$7,500	\$7,500	\$7,542
	TOTAL SOURCES	\$13,272	\$13,399	\$13,216	\$13,216	\$13,469
	APPLICATIONS					
1521	Capital Division	\$6,085	\$6,079	\$6,140	\$6,140	\$6,701
1522	Maintenance Division	\$8,329	\$8,286	\$9,008	\$9,008	\$9,113
	TOTAL APPLICATIONS	\$14,414	\$14,365	\$15,148	\$15,148	\$15,814
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$8,870	\$7,728	\$5,933	\$6,762	\$4,830
	Appropriation TO (FROM) Fund Balance	(\$1,142)	(\$966)	(\$1,932)	(\$1,932)	(\$2,345)
	FUND BALANCE - September 30	\$7,728	\$6,762	\$4,001	\$4,830	\$2,485
	Internal Loan to General Fund	<u>(\$42,416)</u>	<u>(\$39,393)</u>			
	Per ACFR	<u>(\$34,688)</u>	<u>(\$32,631)</u>			

Special Assessment - Tuscawilla III 162

Capital 1521 - Internal Loan

Final Year FY 2033

Assess Rate/Unit - \$88

Legal Maximum - \$88

Account Number	Account Description	\$85	\$85	\$85	\$85	\$88
		FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
325100	Capital Improvement	\$5,717	\$5,690	\$5,696	\$5,696	\$5,927
361100/361300	Investment	\$0	\$0	\$20	\$20	\$0
	Total Revenues	<u>\$5,717</u>	<u>\$5,690</u>	<u>\$5,716</u>	<u>\$5,716</u>	<u>\$5,927</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$5,717</u>	<u>\$5,690</u>	<u>\$5,716</u>	<u>\$5,716</u>	<u>\$5,927</u>
APPLICATIONS						
530340	Other Svcs	\$28	\$0	\$35	\$35	\$0
530341	Other Svcs - Contract / Admin	\$1,846	\$1,868	\$1,893	\$1,893	\$1,913
	Total Operating	<u>\$1,874</u>	<u>\$1,868</u>	<u>\$1,928</u>	<u>\$1,928</u>	<u>\$1,913</u>
570710	Principal	\$2,941	\$3,023	\$3,108	\$3,108	\$2,835
570720	Interest	\$1,270	\$1,188	\$1,104	\$1,104	\$1,953
	Total Debt Service	<u>\$4,211</u>	<u>\$4,211</u>	<u>\$4,212</u>	<u>\$4,212</u>	<u>\$4,788</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$6,085</u>	<u>\$6,079</u>	<u>\$6,140</u>	<u>\$6,140</u>	<u>\$6,701</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,498	\$2,130	\$1,735	\$1,741	\$1,317
	Appropriation TO (FROM) Fund Balance	<u>(\$368)</u>	<u>(\$389)</u>	<u>(\$424)</u>	<u>(\$424)</u>	<u>(\$774)</u>
	FUND BALANCE - September 30	<u>\$2,130</u>	<u>\$1,741</u>	<u>\$1,311</u>	<u>\$1,317</u>	<u>\$543</u>
	Internal Loan to General Fund	<u>(\$42,416)</u>	<u>(\$39,393)</u>			
	per 9/30 ACFR	<u>(\$40,286)</u>	<u>(\$37,652)</u>			

Special Assessment - Tuscawilla III 162

Maintenance 1522

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

Account Number	Account Description	\$75	\$87	\$87	\$87	\$87
		FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
325200	Charges for Services	\$7,523	\$7,484	\$7,500	\$7,500	\$7,462
361100/361300	Investment	\$32	\$225	\$0	\$0	\$80
	Total Revenues	\$7,555	\$7,709	\$7,500	\$7,500	\$7,542
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$7,555	\$7,709	\$7,500	\$7,500	\$7,542
APPLICATIONS						
530340	Other Svcs	\$37	\$0	\$35	\$35	\$0
530341	Other Svcs - Contract / Admin	\$2,291	\$2,313	\$2,383	\$2,383	\$2,403
540432	Water/Sewer	\$751	\$723	\$840	\$840	\$960
545270	R&M Infra - Grounds	\$5,250	\$5,250	\$5,750	\$5,750	\$5,750
	Total Operating	\$8,329	\$8,286	\$9,008	\$9,008	\$9,113
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$8,329	\$8,286	\$9,008	\$9,008	\$9,113
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$6,372	\$5,598	\$4,198	\$5,021	\$3,513
	Appropriation TO (FROM) Fund Balance	(\$774)	(\$577)	(\$1,508)	(\$1,508)	(\$1,571)
	FUND BALANCE - September 30	\$5,598	\$5,021	\$2,690	\$3,513	\$1,942

1999/2011 Debt Service 202

1999 Series Improvement Refunding Revenue Bonds - US Bank

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
361100/361300	Investment	\$1,059	\$15,069	\$10,000	\$10,000	\$30,000
	Total Revenues	\$1,059	\$15,069	\$10,000	\$10,000	\$30,000
381001	From General Fund	\$1,230,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
	Total Transfers	\$1,230,000	\$1,280,001	\$1,275,001	\$1,275,001	\$1,290,000
	TOTAL SOURCES	\$1,231,059	\$1,295,070	\$1,285,001	\$1,285,001	\$1,320,000
APPLICATIONS						
530314	Consulting	\$3,500	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$3,500	\$0	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$393,797	\$371,765	\$331,131	\$350,893	\$331,131
570720	Interest	\$881,204	\$903,235	\$943,870	\$924,108	\$943,870
	Total Debt Service	\$1,275,001	\$1,275,000	\$1,275,001	\$1,275,001	\$1,275,001
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$1,278,501	\$1,275,000	\$1,277,501	\$1,277,501	\$1,277,501
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,324,230	\$1,276,788	\$1,279,563	\$1,296,858	\$1,304,358
	Appropriation TO (FROM) Fund Balance	(\$47,442)	\$20,070	\$7,500	\$7,500	\$42,499
	FUND BALANCE - September 30*	\$1,276,788	\$1,296,858	\$1,287,063	\$1,304,358	\$1,346,857

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

1999 Construction Capital Project 301

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
361100/361300	Investment	\$1,686	\$13,728	\$800	\$800	\$2,000
	Total Revenues	<u>\$1,686</u>	<u>\$13,728</u>	<u>\$800</u>	<u>\$800</u>	<u>\$2,000</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$1,686</u>	<u>\$13,728</u>	<u>\$800</u>	<u>\$800</u>	<u>\$2,000</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$27,596	\$785,900	\$785,900	\$0
	Total Capital	<u>\$0</u>	<u>\$27,596</u>	<u>\$785,900</u>	<u>\$785,900</u>	<u>\$0</u>
	TOTAL APPLICATIONS	<u>\$0</u>	<u>\$27,596</u>	<u>\$785,900</u>	<u>\$785,900</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$885,138	\$886,824	\$787,624	\$872,956	\$87,856
	Appropriation TO (FROM) Fund Balance	<u>\$1,686</u>	<u>(\$13,868)</u>	<u>(\$785,100)</u>	<u>(\$785,100)</u>	<u>\$2,000</u>
	FUND BALANCE - September 30	<u><u>\$886,824</u></u>	<u><u>\$872,956</u></u>	<u><u>\$2,524</u></u>	<u><u>\$87,856</u></u>	<u><u>\$89,856</u></u>

Revolving Rehab 302

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	SOURCES					
361100/361300	Investment	\$2,231	\$18,452	\$0	\$0	\$500
	Total Revenues	\$2,231	\$18,452	\$0	\$0	\$500
381303	From Perk Up Parks	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,231	\$18,452	\$0	\$0	\$500
	APPLICATIONS					
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$1,172,600	\$1,172,600	\$0
	Total Capital	\$0	\$0	\$1,172,600	\$1,172,600	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$1,172,600	\$1,172,600	\$0
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$1,171,663	\$1,173,894	\$1,174,894	\$1,192,346	\$19,746
	Appropriation TO (FROM) Fund Balance	\$2,231	\$18,452	(\$1,172,600)	(\$1,172,600)	\$500
	FUND BALANCE - September 30	\$1,173,894	\$1,192,346	\$2,294	\$19,746	\$20,246

Perk Up Parks - Capital Projects 303

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
361100/361300	Investment	\$7,726	\$66,885	\$20,000	\$20,000	\$80,000
	Total Revenues	\$7,726	\$66,885	\$20,000	\$20,000	\$80,000
381001	From General Fund	\$500,000	\$0	\$0	\$0	\$0
	Total Transfers	\$500,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$507,726	\$66,885	\$20,000	\$20,000	\$80,000
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$276	\$0	\$0	\$0
	Total Operating	\$0	\$276	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$140,000
560650	Construction In Progress	\$311,092	\$225,349	\$864,500	\$1,868,818	\$585,500
	Total Capital	\$311,092	\$225,349	\$864,500	\$1,868,818	\$725,500
	TOTAL APPLICATIONS	\$311,092	\$225,625	\$864,500	\$1,868,818	\$725,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$4,117,214	\$4,313,848	\$2,967,349	\$4,155,108	\$2,306,290
	Appropriation TO (FROM) Fund Balance	\$196,634	(\$158,740)	(\$844,500)	(\$1,848,818)	(\$645,500)
	FUND BALANCE - September 30	\$4,313,848	\$4,155,108	\$2,122,849	\$2,306,290	\$1,660,790

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
361100/361300	Investment	\$1,610	\$18,771	\$9,000	\$9,000	\$27,000
	Total Revenues	\$1,610	\$18,771	\$9,000	\$9,000	\$27,000
381001	From General Fund	\$400,000	\$0	\$0	\$0	\$0
	Total Transfers	\$400,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$401,610	\$18,771	\$9,000	\$9,000	\$27,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$0	\$0	\$0	\$30,000
560640	Machinery & Equipment	\$0	\$0	\$0	\$0	\$80,000
560650	Construction In Progress	\$62,253	\$16,959	\$15,000	\$15,000	\$380,000
560680	Intangibles	\$0	\$0	\$0	\$0	\$52,000
	Total Capital	\$62,253	\$16,959	\$15,000	\$15,000	\$542,000
	TOTAL APPLICATIONS	\$62,253	\$16,959	\$15,000	\$15,000	\$542,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$860,663	\$1,200,020	\$1,185,770	\$1,201,832	\$1,195,832
	Appropriation TO (FROM) Fund Balance	\$339,357	\$1,812	(\$6,000)	(\$6,000)	(\$515,000)
	FUND BALANCE - September 30	\$1,200,020	\$1,201,832	\$1,179,770	\$1,195,832	\$680,832

ENTERPRISE FUNDS

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Enterprise Funds

Overview

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Sources					
Revenues	\$14,155,240	\$15,352,749	\$15,721,214	\$16,001,214	\$15,086,923
Transfers In	\$2,850,000	\$0	\$0	\$0	\$0
Total Sources	\$17,005,240	\$15,352,749	\$15,721,214	\$16,001,214	\$15,086,923
Applications					
Personnel Services	\$1,561,509	\$2,079,329	\$2,865,151	\$2,629,151	\$3,465,171
Operating	\$7,100,809	\$7,191,902	\$8,625,920	\$8,822,885	\$10,668,433
Debt	\$1,579,208	\$1,124,837	\$2,411,104	\$2,411,104	\$2,413,819
Transfers	\$533,856	\$546,702	\$764,058	\$764,058	\$751,268
Capital	\$3,020,127	\$1,940,396	\$8,773,400	\$9,176,400	\$4,496,000
Total Applications	\$13,795,509	\$12,883,166	\$23,439,633	\$23,803,598	\$21,794,691
Less Capitalized Applications	(\$4,389,276)	(\$2,953,780)			
Total Non-Capital Applications	\$9,406,233	\$9,929,386			

Enterprise Funds - Recap

FUND	FUND NAME	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
410	Water & Sewer Utility	\$13,958,792	\$12,477,679	\$13,502,714	\$13,502,714	\$12,932,143
412	W&S - Service Availability	\$247,051	\$621,483	\$33,500	\$313,500	\$140,000
420	Development Services	\$1,309,002	\$1,083,005	\$977,000	\$977,000	\$853,500
411	Stormwater	\$1,490,395	\$1,170,582	\$1,208,000	\$1,208,000	\$1,161,280
TOTAL SOURCES		\$17,005,240	\$15,352,749	\$15,721,214	\$16,001,214	\$15,086,923
APPLICATIONS						
410	Water & Sewer Utility	\$7,249,966	\$7,683,402	\$16,802,500	\$16,817,500	\$17,023,644
412	W&S - Service Availability	\$0	\$0	\$2,800,000	\$2,800,000	\$500,000
420	Development Services	\$1,272,906	\$1,266,376	\$2,295,617	\$2,295,617	\$2,402,992
411	Stormwater	\$883,361	\$979,608	\$1,541,516	\$1,890,481	\$1,868,055
TOTAL APPLICATIONS		\$9,406,233	\$9,929,386	\$23,439,633	\$23,803,598	\$21,794,691
CHANGE IN FUND EQUITY						
FUND EQUITY - October 1		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
		\$52,722,233	\$56,865,335	\$19,806,570	\$27,653,172	\$19,850,788
Appropriation TO (FROM) Fund Equity		\$7,599,007	\$5,423,363	(\$7,718,419)	(\$7,802,384)	(\$6,707,768)
FUND EQUITY - September 30		\$60,321,240	\$62,288,698	\$12,088,151	\$19,850,788	\$13,143,020
Non-Cash Adjustments		(\$3,455,905)	(\$3,039,665)			
Total Net Assets per ACFR		56,865,335	59,249,033			

Water & Sewer Utility 410 / Service Availability 412

Overview

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Sources					
Revenues	\$11,705,843	\$13,099,162	\$13,536,214	\$13,816,214	\$13,072,143
Transfers In	\$2,500,000	\$0	\$0	\$0	\$0
Total Sources	\$14,205,843	\$13,099,162	\$13,536,214	\$13,816,214	\$13,072,143
Applications					
Personnel Services	\$854,255	\$1,282,906	\$1,607,448	\$1,558,948	\$1,841,439
Operating Expenses	\$5,651,796	\$5,742,341	\$6,824,890	\$6,882,390	\$8,676,118
Debt	\$1,579,208	\$1,124,837	\$2,411,104	\$2,411,104	\$2,413,819
Transfers	\$533,856	\$546,702	\$764,058	\$764,058	\$751,268
Capital Outlay	\$2,928,267	\$1,724,675	\$7,995,000	\$8,001,000	\$3,841,000
Total Applications	\$11,547,382	\$10,421,461	\$19,602,500	\$19,617,500	\$17,523,644
Less Capitalized Applications	(\$4,297,416)	(\$2,738,059)			
Total Non-Capital Applications	\$7,249,966	\$7,683,402			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	1
Assistant Utility Director		1		
Supervisor		1		
Project Manager		1	1	1
Utility Superintendent			1	1
Maintenance Worker	11	9	9	9
Assistant Administrator				1
Line Locator	1	1	1	1
Foreman	2	3	3	3
Service Technician	2	2	2	2
Meter Reader	3	3	3	3
Total	20	22	21	22

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

Maintenance Worker			0.73	0.73
Total	0.00	0.00	0.73	0.73

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

Fund Recap

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES					
Operating Revenues	\$11,384,503	\$12,123,568	\$13,422,714	\$13,422,714	\$12,592,143
Non-Operating Revenues and Transfers	\$2,574,289	\$354,111	\$80,000	\$80,000	\$340,000
Service Availability Fund	\$247,051	\$621,483	\$33,500	\$313,500	\$140,000
TOTAL SOURCES	\$14,205,843	\$13,099,162	\$13,536,214	\$13,816,214	\$13,072,143
APPLICATIONS					
Operations	\$7,249,966	\$7,683,402	\$16,802,500	\$16,817,500	\$17,023,644
Service Availability Fund	\$0	\$0	\$2,800,000	\$2,800,000	\$500,000
TOTAL APPLICATIONS	\$7,249,966	\$7,683,402	\$19,602,500	\$19,617,500	\$17,523,644

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)		
\$36,751,107	\$40,725,633	\$12,940,380	\$19,856,012	\$14,054,726
\$6,955,877	\$5,415,760	(\$6,066,286)	(\$5,801,286)	(\$4,451,501)
\$43,706,984	\$46,141,393	\$6,874,094	\$14,054,726	\$9,603,225
(\$2,981,351)	(\$2,266,293)			
\$40,725,633	\$43,875,100			

Total Net Assets Consist of (Estimated):
 Cash and Investments - \$ 30,768,151
 Other Current Assets - \$ 570,192
 Restricted Investments - \$ 1,870,348
 Net Deferred Flow (pension/OPEB) -
 (\$ 2,541,175)
 Current Liabilities - (\$ 1,041,261)
 Noncurrent Liabilities - (\$ 7,299,895)
 Capital Assets (net of related debt) -
 \$ 21,548,739

Water & Sewer Utility 410

Sources

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
	SOURCES					
<i>Operating:</i>						
343300	Water Supply	\$4,018,106	\$4,260,609	\$4,743,804	\$4,743,804	\$4,407,281
343500	Sewer / Waste Water	\$6,644,901	\$6,986,374	\$7,910,705	\$7,910,705	\$7,344,206
343700	Reclaimed Water	\$452,228	\$493,981	\$544,205	\$544,205	\$586,656
343910	Meter	\$46,516	\$30,524	\$50,000	\$50,000	\$50,000
343920	Penalties (Late)	\$124,233	\$120,111	\$90,000	\$90,000	\$125,000
343925	Application	\$40,300	\$34,880	\$36,000	\$36,000	\$31,000
343930	Turn Off / On	\$49,625	\$51,520	\$42,000	\$42,000	\$42,000
343935	Tampering	\$380	\$610	\$0	\$0	\$0
343940	Inspection	\$2,280	\$2,800	\$4,000	\$4,000	\$4,000
343945	NSF	\$1,860	\$3,150	\$2,000	\$2,000	\$2,000
369300/369301	Settlements & Collections	\$1,453	\$1,679	\$0	\$0	\$0
369900	Misc Revenue	\$2,621	\$137,330	\$0	\$0	\$0
	Operating Revenues	\$11,384,503	\$12,123,568	\$13,422,714	\$13,422,714	\$12,592,143
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$0	\$880	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$69	\$0	\$0	\$0
361100/361300	Investment	\$39,709	\$353,162	\$80,000	\$80,000	\$340,000
364100	Auction Proceeds	\$34,580	\$0	\$0	\$0	\$0
	Non-Operating Revenues	\$74,289	\$354,111	\$80,000	\$80,000	\$340,000
	Total Revenues	\$11,458,792	\$12,477,679	\$13,502,714	\$13,502,714	\$12,932,143
381001	From General Fund	\$500,000	\$0	\$0	\$0	\$0
381121	From Infrastructure Surtax	\$2,000,000	\$0	\$0	\$0	\$0
	Total Transfers	\$2,500,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$13,958,792	\$12,477,679	\$13,502,714	\$13,502,714	\$12,932,143

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 20/21	Unaudited	Original	Revised	FY 23/24
		Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Budget	
510100	Base Wages/Salaries	\$723,145	\$824,267	\$1,061,587	\$1,013,087	\$1,126,919
510140	Overtime	\$47,226	\$43,837	\$36,000	\$36,000	\$46,998
510900	Reimbursements	(\$2,692)	(\$1,645)	\$0	\$0	\$0
520200	FICA	\$57,606	\$66,946	\$83,267	\$83,267	\$87,438
520220	Pension DB	(\$63,615)	\$127,884	\$82,897	\$82,897	\$77,957
520225	Pension DC	\$10,481	\$32,235	\$65,642	\$65,642	\$66,195
520230	Health Insurance	\$63,853	\$168,465	\$241,416	\$241,416	\$408,844
520240	Workers' Comp	\$18,251	\$20,917	\$36,639	\$36,639	\$27,088
	Total Payroll	\$854,255	\$1,282,906	\$1,607,448	\$1,558,948	\$1,841,439
530311	Legal	\$24,934	\$25,956	\$16,560	\$16,560	\$19,584
530314	Consulting	\$3,083,817	\$2,805,036	\$2,935,364	\$2,985,364	\$4,674,661
530315	Pre/Post Employment	\$0	\$460	\$1,130	\$1,130	\$2,600
530341	Other Svcs - Contract / Admin	\$815,760	\$811,900	\$911,490	\$924,990	\$911,550
530340	Other Svcs	\$16,760	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$21,143	\$18,927	\$48,060	\$48,060	\$48,059
530343	Other Svcs - Banking	\$20,916	\$19,439	\$20,000	\$20,000	\$21,000
530411	Communication - Phone	\$11,919	\$11,039	\$19,259	\$19,259	\$19,441
530413	Communication - R&M	\$442	\$0	\$600	\$600	\$600
540430	Utilities	\$814,725	\$844,609	\$1,047,884	\$597,884	\$1,082,580
545100	R&M Buildings	\$19,076	\$9,953	\$7,850	\$7,850	\$15,640
545130	R&M Bldgs - Water Plant	\$23,829	\$11,861	\$286,200	\$286,200	\$286,700
545140	R&M Bldgs - Sewer Plant	\$161,595	\$583,993	\$265,000	\$715,000	\$265,500
545150	R&M Bldgs - Reclaimed Plant	\$35,613	\$8,624	\$49,000	\$49,000	\$49,000
545230	R&M Infra - Lift Stations	\$27,324	\$5,797	\$111,000	\$111,000	\$121,000
545240	R&M Infra - Water System	\$214,248	\$205,172	\$478,400	\$478,400	\$491,400
545250	R&M Infra - Sewer System	\$75,044	\$39,367	\$95,500	\$95,500	\$96,000
545270	R&M Infra - Grounds	\$38,272	\$41,112	\$85,897	\$85,897	\$86,535
545300	R&M Mach & Equip	\$28,904	\$47,556	\$63,220	\$63,220	\$63,720
545310	R&M M&E - Vehicles	\$21,539	\$27,970	\$23,300	\$23,300	\$27,000
545320	R&M M&E - Meters	\$34,919	\$20,958	\$49,569	\$49,569	\$52,070
550510	Office	\$537	\$853	\$1,900	\$1,900	\$1,900
550520	Operating	\$101	\$28	\$0	\$0	\$0
550522	Operating - Tires / Filters	\$4,638	\$4,756	\$12,500	\$12,500	\$12,500
550523	Operating - Janitorial	\$0	\$1,000	\$2,500	\$2,500	\$2,500
550525	Operating - Small Tools	\$15,651	\$18,610	\$41,200	\$17,200	\$45,200
550526	Operating - Software	\$5,746	\$8,704	\$9,000	\$27,000	\$10,400
550527	Operating - Apparel	\$11,805	\$14,320	\$15,275	\$15,275	\$15,875
552000	Fuel	\$70,854	\$108,054	\$136,357	\$136,357	\$148,024
555400	Travel & Per Diem	\$590	\$205	\$2,000	\$2,000	\$8,000
555420	Postage / Freight	\$257	\$9	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$1,575	\$2,046	\$2,040	\$2,040	\$2,160
555442	Rent / Lease - Equipment	\$1,782	\$3,436	\$13,798	\$13,798	\$13,798
555450	Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
555470	Printing / Binding	\$0	\$0	\$310	\$310	\$330
555480	Promotional / Advertising	\$13,583	\$3,984	\$11,900	\$11,900	\$12,000
555490	Not Otherwise Classified	\$5,151	\$17,873	\$550	\$550	\$1,500
555540	Dues/Reg/Pub	\$13,195	\$1,598	\$13,010	\$13,010	\$13,410
555550	Training	\$552	\$2,136	\$4,950	\$4,950	\$7,950
599100	Contingency	\$0	\$0	\$27,217	\$27,217	\$30,831
	Total Operating	\$5,651,796	\$5,742,341	\$6,824,890	\$6,882,390	\$8,676,118

Water & Sewer Utility 410

Applications

Account Number	Description of Expenditure	FY 20/21	Unaudited	Original	Revised	FY 23/24 Budget
		Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Budget	
570710	Principal	\$1,369,149	\$1,013,384	\$947,587	\$947,587	\$919,957
570720	Interest	\$131,868	\$111,453	\$1,458,517	\$1,458,517	\$1,488,862
570730	Other Debt Service Costs	\$78,191	\$0	\$5,000	\$5,000	\$5,000
	Total Debt Service	\$1,579,208	\$1,124,837	\$2,411,104	\$2,411,104	\$2,413,819
591001	To General Fund	\$533,856	\$546,702	\$764,058	\$764,058	\$751,268
	Total Transfers	\$533,856	\$546,702	\$764,058	\$764,058	\$751,268
560621	Buildings - Plants and Main	\$40,146	\$78,765	\$0	\$0	\$0
560631	Improvements	\$26,051	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$67,169	\$79,821	\$2,187,000	\$1,872,500	\$10,000
560641	Mach & Equip - Vehicles	\$0	\$77,057	\$0	\$70,500	\$81,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$8,000	\$8,000	\$0
560650	Construction In Progress	\$2,794,901	\$1,479,981	\$3,000,000	\$3,250,000	\$3,250,000
560680	Intangibles	\$0	\$9,051	\$0	\$0	\$0
	Total Capital	\$2,928,267	\$1,724,675	\$5,195,000	\$5,201,000	\$3,341,000
	Transfer to Balance Sheet	(\$4,297,416)	(\$2,738,059)			
	Transfer to Balance Sheet	(\$4,297,416)	(\$2,738,059)	\$0	\$0	\$0
TOTAL APPLICATIONS		\$7,249,966	\$7,683,402	\$16,802,500	\$16,817,500	\$17,023,644

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	\$30,122,772	\$33,850,247	\$7,352,994	\$12,359,143	\$9,044,357
Appropriation TO (FROM) Fund Equity	\$6,708,826	\$4,794,277	(\$3,299,786)	(\$3,314,786)	(\$4,091,501)
FUND EQUITY - September 30	\$36,831,598	\$38,644,524	\$4,053,208	\$9,044,357	\$4,952,856
Non-cash Adjustments	(\$2,981,351)	(\$2,266,293)			
Total Net Assets per ACFR	\$33,850,247	\$36,378,231			

Total Net Assets Consist of (Estimated):
 Cash and Investments - \$ 23,271,282
 Other Current Assets - \$ 570,192
 Restricted Investments - \$ 1,870,349
 Net Deferred Flow (pension/OPEB) - (\$ 2,541,175)
 Current Liabilities - (\$ 1,041,261)
 Noncurrent Liabilities - (\$ 7,299,895)
 Capital Assets
 (net of related debt) - \$ 21,548,739

Water & Sewer Service Availability 412

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$42,145	\$46,638	\$0	\$37,000	\$0
324215	Svc Avail - Sewer / Residential	\$151,965	\$177,510	\$0	\$141,000	\$0
324220	Svc Avail - Water / Commercial	\$3,259	\$52,151	\$0	\$0	\$0
324225	Svc Avail - Sewer / Commercial	\$36,840	\$232,427	\$0	\$14,000	\$0
	Operating Revenues	\$234,209	\$508,726	\$0	\$192,000	\$0
<i>Non-Operating:</i>						
361100/361300	Investment	\$12,842	\$112,757	\$33,500	\$121,500	\$140,000
	Non-Operating Revenues	\$12,842	\$112,757	\$33,500	\$121,500	\$140,000
	Total Revenues	\$247,051	\$621,483	\$33,500	\$313,500	\$140,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$247,051	\$621,483	\$33,500	\$313,500	\$140,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$2,800,000	\$2,800,000	\$500,000
	Total Capital	\$0	\$0	\$2,800,000	\$2,800,000	\$500,000
	TOTAL APPLICATIONS	\$0	\$0	\$2,800,000	\$2,800,000	\$500,000
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$6,628,335	\$6,875,386	\$5,587,386	\$7,496,869	\$5,010,369
	Appropriation TO (FROM) Fund Equity	\$247,051	\$621,483	(\$2,766,500)	(\$2,486,500)	(\$360,000)
	FUND EQUITY - September 30	\$6,875,386	\$7,496,869	\$2,820,886	\$5,010,369	\$4,650,369

Stormwater Utility 411

Overview

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Sources					
Revenues	\$1,140,395	\$1,170,582	\$1,208,000	\$1,208,000	\$1,161,280
Transfers In	\$350,000	\$0	\$0	\$0	\$0
Total Sources	\$1,490,395	\$1,170,582	\$1,208,000	\$1,208,000	\$1,161,280
Applications					
Personnel Services	\$312,278	\$379,727	\$516,579	\$329,079	\$664,110
Operating Expenses	\$571,083	\$599,881	\$782,537	\$894,002	\$903,945
Debt	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$42,504	\$242,400	\$667,400	\$300,000
Total Applications	\$883,361	\$1,022,112	\$1,541,516	\$1,890,481	\$1,868,055
Less Capitalized Applications	\$0	(\$42,504)			
Total Non-Capital Applications	\$883,361	\$979,608			

Operations - 3800

Stormwater Manager	1	1	1	1
Team Leader				
Maintenance Worker	4	4	3	3
Total	5	5	4	4

Engineering - 3810

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

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

Fund Recap

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$12,406	\$0	\$20,000	\$20,000	\$20,000
343901	Stormwater	\$1,123,167	\$1,134,353	\$1,176,000	\$1,176,000	\$1,121,280
	Operating Revenues	\$1,135,573	\$1,134,353	\$1,196,000	\$1,196,000	\$1,141,280
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$0	\$453	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$35	\$0	\$0	\$0
343900	Other Physical Environment	\$25	\$0	\$0	\$0	\$0
361100/361300	Investment	\$3,414	\$35,722	\$12,000	\$12,000	\$20,000
364100	Auction Proceeds	\$1,383	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$0	\$19	\$0	\$0	\$0
	Non-Operating Revenues	\$4,822	\$36,229	\$12,000	\$12,000	\$20,000
	Total Revenues	\$1,140,395	\$1,170,582	\$1,208,000	\$1,208,000	\$1,161,280
381001	From General Fund	\$350,000	\$0	\$0	\$0	\$0
	Total Transfers	\$350,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$1,490,395	\$1,170,582	\$1,208,000	\$1,208,000	\$1,161,280
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$772,324	\$857,413	\$1,194,332	\$1,596,797	\$1,601,053
3810	Engineering	\$111,037	\$122,195	\$347,184	\$293,684	\$267,002
	TOTAL APPLICATIONS	\$883,361	\$979,608	\$1,541,516	\$1,890,481	\$1,868,055
CHANGE IN FUND EQUITY		Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1		\$9,600,108	\$9,790,651	\$1,897,689	\$1,983,254	\$1,300,773
Appropriation TO (FROM) Fund Equity		\$607,034	\$190,974	(\$333,516)	(\$682,481)	(\$706,775)
FUND EQUITY - September 30		\$10,207,142	\$9,981,625	\$1,564,173	\$1,300,773	\$593,998
Non-cash Adjustments		(\$416,491)	(\$645,979)			
Total Net Assets per ACFR		\$9,790,651	\$9,335,646	Total Net Assets consist of (Estimated): Cash and Investments - \$ 2,403,168 Other Current Assets - \$ 55,282 Restricted Investments \$ 156,766 Net Deferred Flow (pension) - (\$ 511,265) Current Liabilities - (\$ 79,584) Non-current Liabilities - (\$ 41,113) Capital Assets (net of related debt) - \$ 7,352,392		

Stormwater Utility 411

Applications Summary

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$220,966	\$221,309	\$330,993	\$173,493	\$429,580
510140	Overtime	\$592	\$6,062	\$9,751	\$9,751	\$10,008
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$16,387	\$17,075	\$26,105	\$26,105	\$31,958
520220	Pension DB	\$7,771	\$58,947	\$22,926	\$22,926	\$24,673
520225	Pension DC	\$2,078	\$6,198	\$19,070	\$19,070	\$25,418
520230	Health Insurance	\$55,213	\$58,006	\$90,451	\$60,451	\$122,947
520240	Workers' Comp	\$9,296	\$12,130	\$17,283	\$17,283	\$19,526
	Total Payroll	\$312,278	\$379,727	\$516,579	\$329,079	\$664,110
530311	Legal	\$5,577	\$5,502	\$5,400	\$5,400	\$6,408
530314	Consulting	\$42,127	\$50,722	\$75,000	\$201,500	\$75,000
530315	Pre/Post Employment	\$75	\$25	\$745	\$745	\$745
530341	Other Svcs - Contract / Admin	\$188,818	\$194,130	\$209,332	\$226,832	\$329,332
530342	Other Svcs - Maint / Licenses	\$1,295	\$396	\$2,729	\$2,729	\$2,729
530411	Communication - Phone	\$685	\$624	\$1,488	\$1,488	\$1,104
545210	R&M Infra - Stormwater	\$86,642	\$83,768	\$166,480	\$166,480	\$166,480
545270	R&M Infra - Grounds	\$204,803	\$208,251	\$226,294	\$226,294	\$230,120
545300	R&M Mach & Equip	\$7,531	\$11,490	\$17,900	\$7,900	\$17,900
545310	R&M M&E - Vehicles	\$4,611	\$4,371	\$4,450	\$4,450	\$4,450
550510	Office	\$8	\$157	\$200	\$200	\$250
550520	Operating	\$181	\$318	\$200	\$200	\$250
550522	Operating - Tires / Filters	\$3,276	\$2,179	\$2,750	\$2,750	\$3,000
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$500	\$15,500
550525	Operating - Small Tools	\$6,452	\$4,673	\$10,000	\$10,000	\$10,200
550527	Operating - Apparel	\$3,148	\$4,142	\$7,550	\$7,550	\$7,550
552000	Fuel	\$12,614	\$22,886	\$21,299	\$21,299	\$19,668
555400	Travel & Per Diem	\$24	\$10	\$500	\$500	\$600
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555442	Rent / Lease - Equipment	\$0	\$2,482	\$2,500	\$2,500	\$3,000
555480	Promotional / Advertising	\$0	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,696	\$3,155	\$3,185	\$3,185	\$3,185
555550	Training	\$520	\$600	\$1,100	\$1,100	\$1,900
599100	Contingency	\$0	\$0	\$7,535	\$0	\$4,174
	Total Operating	\$571,083	\$599,881	\$782,537	\$894,002	\$903,945
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$42,504	\$242,400	\$667,400	\$300,000
	Assets Transferred to Balance Sheet	\$0	(\$42,504)			
	Total Capital	\$0	\$0	\$242,400	\$667,400	\$300,000
	TOTAL APPLICATIONS	\$883,361	\$979,608	\$1,541,516	\$1,890,481	\$1,868,055

Stormwater 38
Operations 3800

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$185,543	\$195,765	\$154,705	\$147,205	\$327,419
510140	Overtime	\$592	\$6,062	\$9,751	\$9,751	\$10,008
520200	FICA	\$13,673	\$15,304	\$12,605	\$12,605	\$24,140
520220	Pension DB	(\$939)	\$4,223	\$14,344	\$14,344	\$15,116
520225	Pension DC	\$1,725	\$6,169	\$7,768	\$7,768	\$19,895
520230	Health Insurance	\$47,598	\$49,978	\$50,253	\$50,253	\$77,603
520240	Workers' Comp	\$8,885	\$11,444	\$12,761	\$12,761	\$16,719
	Total Payroll	\$257,077	\$326,945	\$262,187	\$254,687	\$490,900
530311	Legal	\$5,577	\$5,502	\$5,400	\$5,400	\$6,408
530315	Pre/Post Employment	\$75	\$25	\$745	\$745	\$745
530341	Other Svcs - Contract / Admin	\$175,834	\$175,834	\$192,364	\$209,864	\$312,364
530342	Other Svcs - Maint / Licenses	\$1,295	\$396	\$2,145	\$2,145	\$2,145
530411	Communication - Phone	\$453	\$384	\$1,248	\$1,248	\$864
545210	R&M Infra - Stormwater	\$86,642	\$83,768	\$166,480	\$166,480	\$166,480
545270	R&M Infra - Grounds	\$204,803	\$208,251	\$226,294	\$226,294	\$230,120
545300	R&M Mach & Equip	\$7,531	\$11,490	\$17,900	\$7,900	\$17,900
545310	R&M M&E - Vehicles	\$4,611	\$4,371	\$4,450	\$4,450	\$4,450
550510	Office	\$8	\$157	\$200	\$200	\$250
550520	Operating	\$181	\$318	\$200	\$200	\$250
550522	Operating - Tires / Filters	\$3,276	\$2,179	\$2,750	\$2,750	\$3,000
550524	Operating - Chemicals	\$0	\$0	\$15,500	\$500	\$15,500
550525	Operating - Small Tools	\$6,452	\$4,673	\$10,000	\$10,000	\$10,000
550527	Operating - Apparel	\$3,148	\$4,142	\$7,550	\$7,550	\$7,550
552000	Fuel	\$12,426	\$22,781	\$21,299	\$21,299	\$19,668
555400	Travel & Per Diem	\$0	\$10	\$500	\$500	\$600
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555442	Rent / Lease - Equipment	\$0	\$2,482	\$2,500	\$2,500	\$3,000
555480	Promotional / Advertising	\$0	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,685	\$3,105	\$3,185	\$3,185	\$3,185
555550	Training	\$250	\$600	\$1,100	\$1,100	\$1,100
599100	Contingency	\$0	\$0	\$7,535	\$0	\$4,174
	Total Operating	\$515,247	\$530,468	\$689,745	\$674,710	\$810,153
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$42,504	\$242,400	\$667,400	\$300,000
	Assets Transferred to Balance Sheet	\$0	(\$42,504)			
	Total Capital	\$0	\$0	\$242,400	\$667,400	\$300,000
	TOTAL APPLICATIONS	\$772,324	\$857,413	\$1,194,332	\$1,596,797	\$1,601,053

Stormwater 38

Engineering 3810

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$35,423	\$25,544	\$176,288	\$26,288	\$102,161
510900	Reimbursements	(\$25)	\$0	\$0	\$0	\$0
520200	FICA	\$2,714	\$1,771	\$13,500	\$13,500	\$7,818
520220	Pension DB	\$8,710	\$16,724	\$8,582	\$8,582	\$9,557
520225	Pension DC	\$353	\$29	\$11,302	\$11,302	\$5,523
520230	Health Insurance	\$7,615	\$8,028	\$40,198	\$10,198	\$45,344
520240	Workers' Comp	\$411	\$686	\$4,522	\$4,522	\$2,807
	Total Payroll	\$55,201	\$52,782	\$254,392	\$74,392	\$173,210
530314	Consulting	\$42,127	\$50,722	\$75,000	\$201,500	\$75,000
530341	Other Svcs - Contract / Admin	\$12,984	\$18,296	\$16,968	\$16,968	\$16,968
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$584	\$584	\$584
530411	Communication - Phone	\$232	\$240	\$240	\$240	\$240
552000	Fuel	\$188	\$105	\$0	\$0	\$0
555400	Travel & Per Diem	\$24	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$11	\$50	\$0	\$0	\$0
555550	Training	\$270	\$0	\$0	\$0	\$800
	Total Operating	\$55,836	\$69,413	\$92,792	\$219,292	\$93,792
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	\$0	\$0			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$111,037	\$122,195	\$347,184	\$293,684	\$267,002

Development Services 420

Overview

	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
Sources					
Revenues	\$1,309,002	\$1,083,005	\$977,000	\$977,000	\$853,500
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,309,002	\$1,083,005	\$977,000	\$977,000	\$853,500
Applications					
Personnel Services	\$394,976	\$416,696	\$741,124	\$741,124	\$959,622
Operating Expenses	\$877,930	\$849,680	\$1,018,493	\$1,046,493	\$1,088,370
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$91,860	\$173,217	\$536,000	\$508,000	\$355,000
Total Applications	\$1,364,766	\$1,439,593	\$2,295,617	\$2,295,617	\$2,402,992
Less Capitalized Applications	(\$91,860)	(\$173,217)			
Total Non-Capital Applications	\$1,272,906	\$1,266,376			

Building Plans and Inspections - 2400

Permitting Manager	1	1	1	1
Construction Inspector		1	1	1
Development Coordinator	2	4	4	4
Building Admin Asst			1	1
Civil Engineer				1
Customer Service Rep	1			
Total	4	6	7	8
TOTAL FULL-TIME PERSONNEL	4	6	7	8

Plans and Inspections - Part Time - 2400

Development Coordinator	4.73			0.73
TOTAL PART-TIME PERSONNEL	4.73	0.00	0.00	8.73

Development Services 420

Sources and Fund Recap

Account Number	Account Description	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$289,809	\$186,329	\$200,000	\$200,000	\$200,000
322130	Building Permits	\$843,278	\$635,743	\$600,000	\$600,000	\$400,000
322140	Building Permit - Surcharge	\$4,526	\$3,499	\$3,000	\$3,000	\$3,500
322210	Electrical Permit	\$24,319	\$18,562	\$20,000	\$20,000	\$20,000
322220	Plumbing Permit	\$40,097	\$29,375	\$30,000	\$30,000	\$30,000
322230	Mechanical Permit	\$94,570	\$112,615	\$90,000	\$90,000	\$90,000
369900	Misc Revenue	\$15	\$0	\$0	\$0	\$0
	Operating Revenues	\$1,296,614	\$986,123	\$943,000	\$943,000	\$743,500
<i>Non-Operating:</i>						
361100/361300	Investment	\$12,388	\$96,882	\$34,000	\$34,000	\$110,000
	Non-Operating Revenues	\$12,388	\$96,882	\$34,000	\$34,000	\$110,000
	Total Revenues	\$1,309,002	\$1,083,005	\$977,000	\$977,000	\$853,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$1,309,002	\$1,083,005	\$977,000	\$977,000	\$853,500
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$1,272,906	\$1,266,376	\$2,295,617	\$2,295,617	\$2,402,992
	Total Operating	\$1,272,906	\$1,266,376	\$2,295,617	\$2,295,617	\$2,402,992
	TOTAL APPLICATIONS	\$1,272,906	\$1,266,376	\$2,295,617	\$2,295,617	\$2,402,992

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:
Total Net Assets per ACFR

	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$6,371,018	\$6,349,051	\$4,968,501	\$5,813,907	\$4,495,290
Appropriation TO (FROM) Fund Equity	\$36,096	(\$183,371)	(\$1,318,617)	(\$1,318,617)	(\$1,549,492)
FUND EQUITY - September 30	\$6,407,114	\$6,165,680	\$3,649,884	\$4,495,290	\$2,945,798
Non-cash Adjustments:	(\$58,063)	(\$127,392)			
Total Net Assets per ACFR	\$6,349,051	\$6,038,288			

Total Net Assets consist of (Estimated):
 Cash and Investments - \$ 5,901,776
 Other Current Assets - \$ 990
 Restricted Investments - \$ 133,027
 Net Deferred Flow (pension) - (\$ 133,845)
 Current Liabilities - (\$ 42,378)
 Non-current Liabilities - (\$ 45,663)
 Capital Assets (net of related debt) - \$ 224,381

Development Services 420

Plans & Inspections - 2400

Account Number	Description of Expenditure	FY 20/21 Actual	Unaudited FY 21/22 Actual	Original FY 22/23 Budget	Revised FY 22/23 Budget	FY 23/24 Budget
510100	Base Wages/Salaries	\$307,456	\$289,482	\$538,269	\$538,269	\$657,793
510140	Overtime	\$100	\$2,646	\$2,001	\$2,001	\$1,998
520200	FICA	\$22,913	\$22,816	\$41,233	\$41,233	\$49,794
520220	Pension DB	(\$10,898)	\$32,488	\$7,393	\$7,393	\$7,843
520225	Pension DC	\$6,148	\$15,602	\$36,555	\$36,555	\$43,434
520230	Health Insurance	\$68,726	\$53,298	\$111,753	\$111,753	\$191,732
520240	Workers' Comp	\$531	\$364	\$3,920	\$3,920	\$7,028
	Total Payroll	\$394,976	\$416,696	\$741,124	\$741,124	\$959,622
530314	Consulting	\$133,978	\$154,476	\$225,000	\$225,000	\$215,000
530315	Pre/Post Employment	\$0	\$0	\$200	\$200	\$400
530311	Legal	\$0	\$0	\$0	\$0	\$38,448
530341	Other Svcs - Contract / Admin	\$629,480	\$648,271	\$627,245	\$627,245	\$665,645
530342	Other Svcs - Maint / Licenses	\$97,371	\$25,364	\$104,100	\$132,100	\$104,100
530411	Communication - Phone	\$3,912	\$1,613	\$3,144	\$3,144	\$3,312
545310	R&M M&E - Vehicles	\$4,591	\$0	\$0	\$0	\$0
550510	Office	\$267	\$1,637	\$3,700	\$3,000	\$3,600
550520	Operating	\$1,123	\$2,838	\$0	\$0	\$5,000
550522	Operating - Tires / Filters	\$0	\$0	\$1,650	\$1,650	\$1,950
550525	Operating - Small Tools	\$6,306	\$11,051	\$0	\$0	\$8,000
550526	Operating - Software	\$289	\$642	\$12,000	\$12,000	\$6,000
550527	Operating - Apparel	\$23	\$285	\$0	\$700	\$500
552000	Fuel	\$0	\$64	\$3,350	\$3,350	\$366
555400	Travel & Per Diem	\$0	\$673	\$7,000	\$7,000	\$7,000
555420	Postage / Freight	\$0	\$128	\$500	\$500	\$500
555470	Printing / Binding	\$0	\$436	\$1,000	\$1,000	\$1,000
555480	Promotional / Advertising	\$0	\$85	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$586	\$880	\$1,650	\$1,650	\$2,650
555550	Training	\$4	\$1,237	\$8,335	\$8,335	\$9,237
599100	Contingency	\$0	\$0	\$19,619	\$19,619	\$15,662
	Total Operating	\$877,930	\$849,680	\$1,018,493	\$1,046,493	\$1,088,370
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$57,820	\$0	\$28,000	\$0	\$30,000
560642	Mach & Equip - Data Proc	\$0	\$0	\$100,000	\$100,000	\$0
560643	Mach & Equip - Furn/Office	\$0	\$7,717	\$8,000	\$8,000	\$0
560650	Construction In Progress	\$34,040	\$165,500	\$400,000	\$400,000	\$325,000
	Assets Transferred to Balance Sheet	(\$91,860)	(\$173,217)			
	Total Capital	\$0	\$0	\$536,000	\$508,000	\$355,000
	TOTAL APPLICATIONS	\$1,272,906	\$1,266,376	\$2,295,617	\$2,295,617	\$2,402,992

APPENDIX

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SRFL – State Revolving Fund Loan; State of Florida funding opportunities

TIF – tax increment financing; a tool to use future gains in taxes to finance the current improvements that will create those gains; property values in the CRA are capped at the assessed value in the base year; thereafter, any tax revenues due to increases in value in excess of the base are dedicated to the redevelopment area

TLBD – Tusawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant

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