



CITY OF
SANFORD
FLORIDA



Proposed Budget
2026 - 2027 Fiscal Year
October 1, 2026 - September 30, 2027
Prepared by:
The Offices of the City Manager
and Finance



CITY OF
SANFORD
FLORIDA

City of Sanford, Florida

2026/2027 Budget

October 1, 2026 – September 30, 2027

City Commission

Art Woodruff, Mayor
Sheena Britton, District 1
Kerry Wiggins, Sr., District 2, Vice Mayor
Patrick Austin, District 3
Claudia Thomas, District 4

City Manager

Norton N. Bonaparte, Jr.

Assistant City Manager

Craig Radzak

Finance Director

Cynthia Lindsay, CPA, CGFO



CITY OF
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FLORIDA

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Community Profile

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- **Mayor, City Commission and Staff**
- **Strategic Plan**



CITY OF
SANFORD
FLORIDA

OUR VISION

The City of Sanford strives to be a community focused city that delivers exceptional service, safeguards our local natural resources and drives sustainable growth while ensuring a high quality of life for all who live, work, and play here.

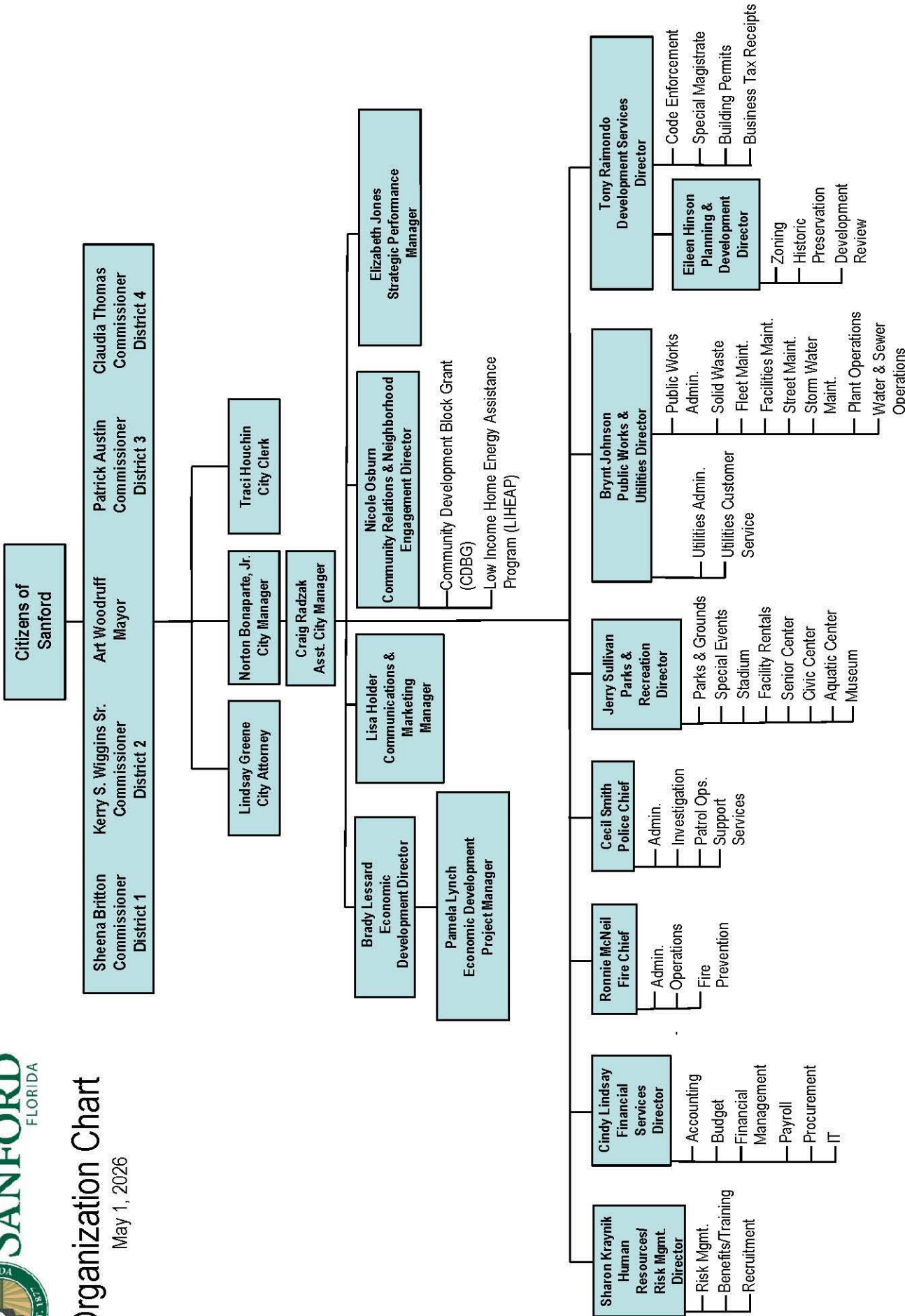
OUR MISSION

The City of Sanford employees are dedicated to the delivery of a high standard of service through responsible stewardship of all resources while cultivating a supportive and engaging environment where all can thrive while celebrating its history, nature, and culture.

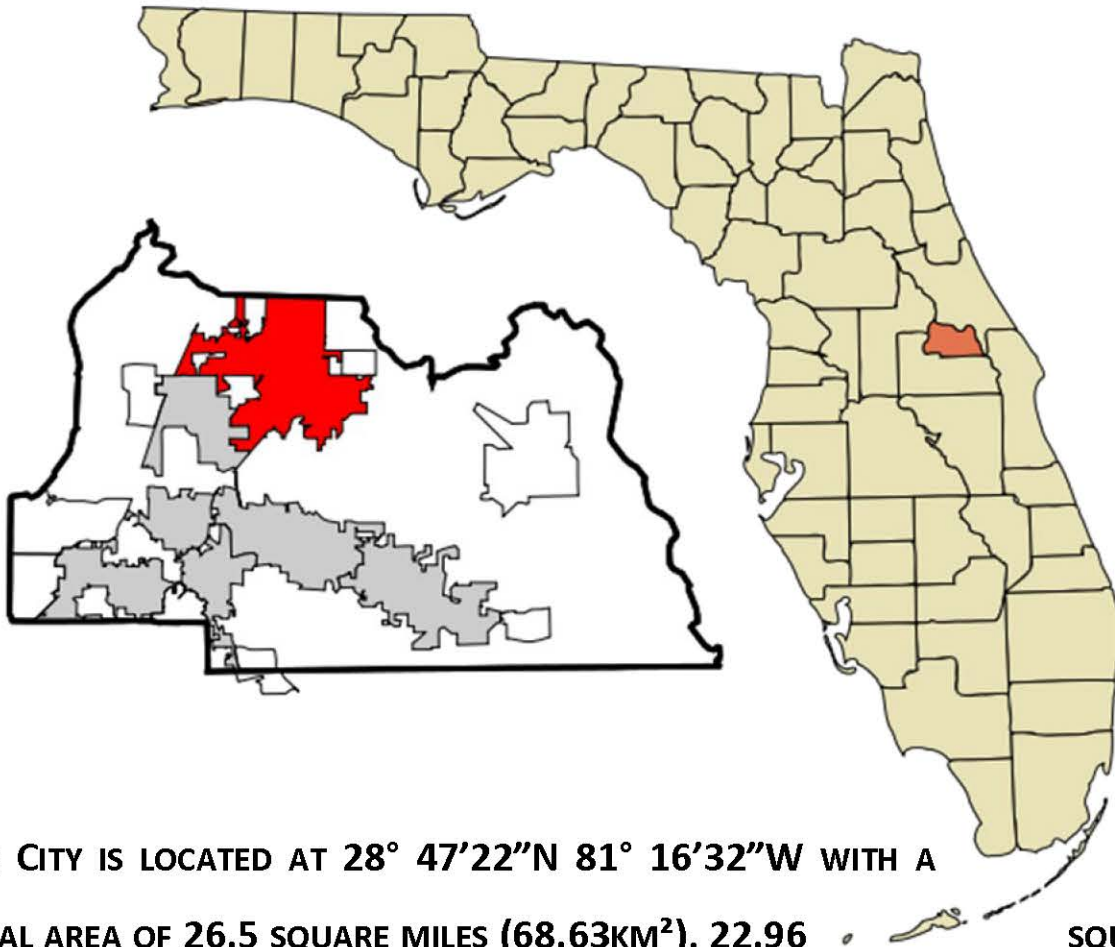


Organization Chart

May 1, 2026



CITY OF SANFORD LOCATION



THE CITY IS LOCATED AT $28^{\circ} 47'22''N$ $81^{\circ} 16'32''W$ WITH A
TOTAL AREA OF 26.5 SQUARE MILES (68.63KM^2), 22.96 SQUARE
MILES (59.47KM^2) OF LAND, AND 3.54 SQUARE MILES (9.17KM^2) OF WATER.

SOURCE: WIKIPEDIA.ORG

City of Sanford Profile

Sanford is located in Central Florida in Seminole County, one of the fastest growing counties in the nation and sits on the south shore of Lake Monroe at the head of the navigation on the St. John's River. During the Seminole Wars of the 1830's, the area was the site of an U.S. Army post named Fort Mellon. As settlers moved into the area, the town of Mellonville was established. With the advent of commercial steamboat service, the town became a distribution point for goods essential for the growth of Central Florida. When Orange County was created in 1845, Mellonville became the county seat.



In 1870, Henry Shelton Sanford purchased the land west of Mellonville. He planned a new city "the Gate City of South Florida," which he believed would become the transportation hub for all of southern Florida. In 1877, the City of Sanford was incorporated and Mellonville was annexed six years later. In 1880, Henry S. Sanford formed a land company in London to encourage investments in the new city. That same year construction began on the South Florida Railroad with a terminus in Sanford. By 1884, Sanford was a prosperous town with wharves, a railroad station and a large hotel.



Mr. Sanford's greatest interest in Florida was the development of Belair, a citrus grove and experimental garden near Sanford. More than 140 varieties of citrus, including the Valencia orange, were tested for adaptability to the Florida climate.

In September 1887, a bakery on First Street caught fire. The blaze spread rapidly through the wooden buildings on the east side of town until it was stopped by the volunteer fire department. When the town was rebuilt, the new structures were made of brick.

During the winter of 1894-95, the citrus industry received a serious blow when freezing temperatures destroyed the year's entire crop. Many citizens faced economic ruin and left the area. Those who stayed harnessed artesian wells and developed a sub-irrigation system that permitted commercial agriculture. By the first decade of the 20th century, Sanford was one of the largest vegetable shipping centers in the United States, and received the nickname "Celery City" for the most successful crop.



On April 25, 1913, Seminole County was officially established with Sanford as the county seat. In the boom and bust years that followed, Sanford shared in the growth of Central Florida.

From 1942 to 1968, the Sanford U.S. Naval Air Station drew many residents away from agriculture and brought new people to the city. Today the old station is Sanford's International Airport. The Sanford Commercial District was proclaimed a historic district and placed on the National Register in 1976.

Sanford, one of Central Florida's oldest incorporated cities, is home to brick lined streets, towering oaks, elegant store-fronts and large, nineteenth-century Victorian homes. The downtown, which once featured feed stores and dry good sellers, now showcases antique shops, restaurants and art galleries. Picturesque



First Street, the center of downtown Sanford, is a vibrant, enticing destination. Events, such as the Saturday morning Farmers Market and jazz concerts in Magnolia Square; theatrical productions at the newly renovated Wayne Densch Performing Arts Center; and the monthly Alive After 5 street parties attract visitors from all over Central Florida.

Sanford sits on the south shore of Lake Monroe, providing a waterfront backdrop for walking, jogging or just enjoying the natural beauty. Riverwalk, with its gazebos and swinging benches, has 1.2 miles of pedestrian walking paths. Along the way, you can visit Veterans Memorial Park, Marina Island, Ft. Mellon Park, and the Sanford Museum or have lunch at one of the lakeside restaurants.



The booming retail activity just west of downtown includes one of the largest malls in Central Florida, The Seminole Towne Center, it is in the process of becoming the largest commercial redevelopment in Seminole County history. One of the area's largest congregation of auto and motorcycle dealers is located in this vicinity, as well.

Restaurants, movie theaters, bookstores and other service facilities are readily available "close to home." And the marinas at the Port of Sanford, at the Osteen Bridge and in Downtown offer boaters of every level ready access to Lake Monroe and the beautiful St. John's River.

The City of Sanford is well protected by the authorized 148 sworn officers and 101 certified firefighters. The men and women of the Sanford Police Department are proud of the partnership they have created with our community. The Sanford Fire Department personnel are EMT trained and paramedic trained which allows the City to provide emergency medical service to its



residents. The fire protection service

has an Insurance Services Office (ISO) rating of 2. The Sanford Police Department has many specialized units to better serve the citizens within our community. The units include: Traffic, K-9, Investigations, School Resource Officers, Crime Prevention and Community Policing Officers.



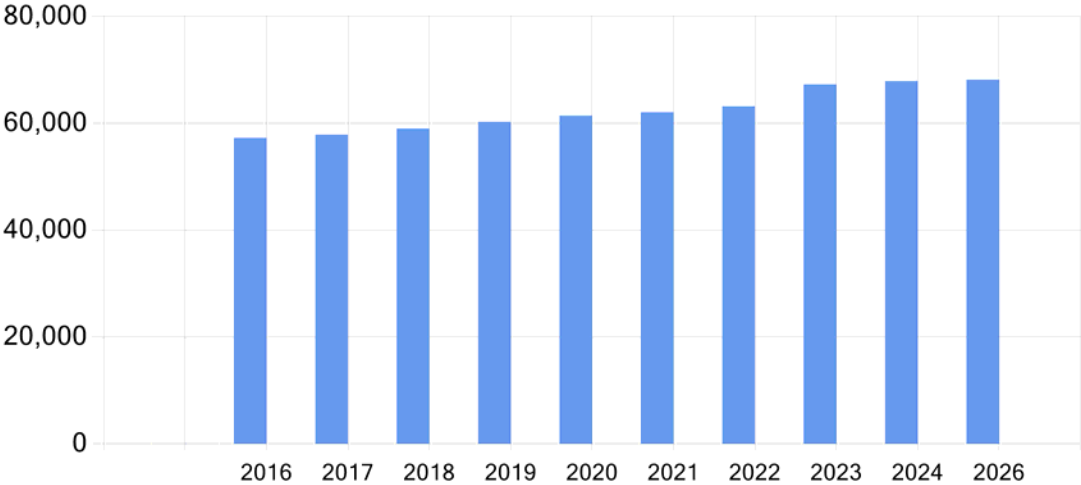
Sanford Demographics

Employer Name	Business Type	Employees
Seminole County Public Schools	Public Schools	1,353
Seminole State College	College	1,525
Seminole County Government	Government	1,623
Seminole County Sheriff	Government	1,331
HCA Florida Lake Monroe Hospital	Medical	1,084
City of Sanford	Government	606
CPH Engineers	Service	161
Orlando Sanford International Airport	Airport	1,120
Waste Pro	Service	268
Walmart Stores - Sanford	Retail	748

Unemployment Rate	FY 2022	FY 2023	FY 2024	FY 2025
City of Sanford	2.7%	2.6%	3.2%	3.6%

Sanford Demographics

City of Sanford Population by Fiscal Year



Source Office of Economic and Demographic Research-Florida Population Estimates for Count...

Largest Local Taxpayers

Taxpayer Name	Taxable Value	Total Taxes
Florida Power & Light Co.	114,893,032	841,591
CRLP Twin Lakes LLC	71,075,542	520,628
BRO Sanford Logistics Owner LLC	70,235,159	514,473
Solstice Loop Holdings LLC	65,712,264	481,342
Lakes Edge Apartments LLC	65,413,570	479,154
Vintage Sanford Owner LLC	63,928,882	468,279
Railside Loop Owner LLC	62,265,949	456,098
Solara Holdings - CJ LLC	61,024,374	447,004
Bre Piper MF Westlake FL LLC	52,346,828	383,441
CTO Realty Growth Inc	50,213,987	367,817

Sanford City Commission

The City of Sanford operates with a Commission-Manager form of government. The City Commission is comprised of a Mayor, who is elected at large, and four Commission Members, one elected from each district. The Commission appoints the City Manager, City Attorney, and City Clerk, who work with direction both from the City Commission and City Manager. All other staff members work under the direction of the City Manager.

Mayor Art Woodruff

Appointed in 2020; Elected to Mayor: 2022

Current Term Expires: 2026

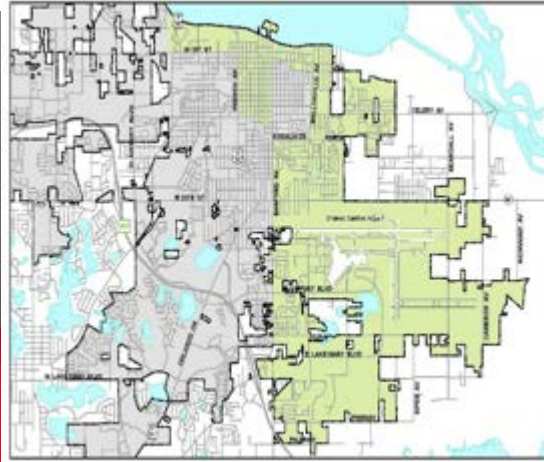


Art Woodruff was born and raised in Sanford as a sixth generation Sanfordite. Graduating from Seminole High School in 1980, he attended the University of North Carolina and returned to Sanford where he started teaching in Seminole County Public Schools. After fourteen years at Seminole High School as a science teacher and yearbook adviser, he transferred to Oviedo High School where he currently teaches science and computer science.

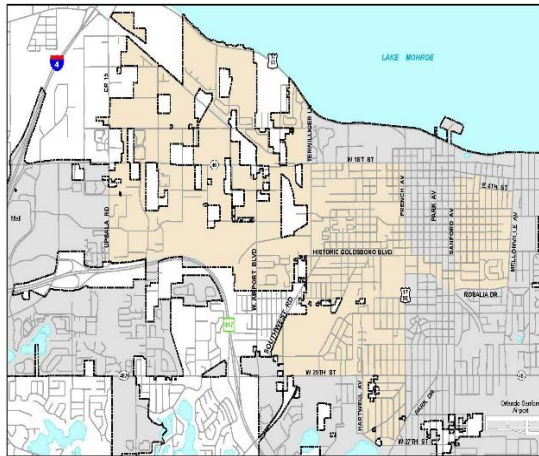
Art and his wife Patti have been married since 1995 and have two children, Daniel and Rachel. Patti is a health care coordinator for Kindred at Home. First elected as the District 1 Commissioner in 2001, he served through 2010. After one term off, he was again elected in November 2014. In July 2020, he was appointed Mayor following the resignation of Mayor Jeff Triplett.

Mayor Woodruff serves on the boards of the Sanford's Historic Hopper Academy, the Ritz Theater, The Table Florida, and 787 Scouting Association. The Mayor has been instrumental in the restoration of Historic, Hopper Academy. He also serves as a leader in Boy Scout Troop 787.

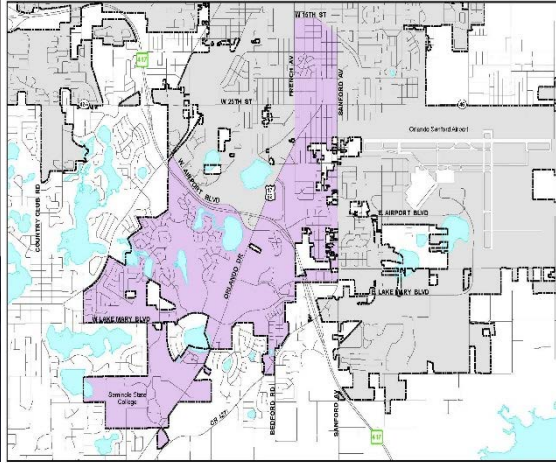
Art looks forward to building on the many positive improvements that have taken place while he has served on the City Commission and continuing to make Sanford a place where we want to live, work, and play.



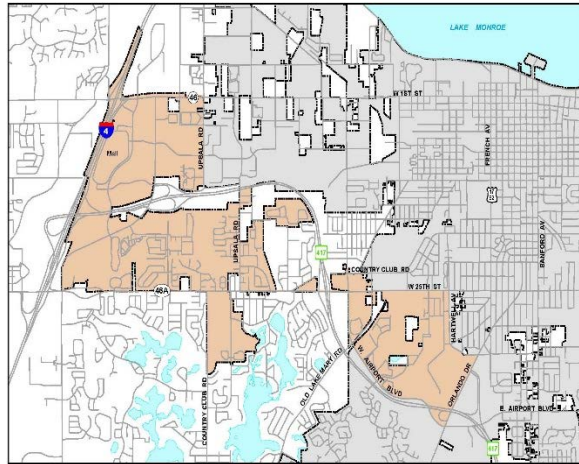
Sheena Britton District 1
Appointed 2020; Elected: 2022
Current Term Expires: 2026



Vice Mayor, Kerry Wiggins, Sr., District 2
Elected: 2019
Current Term Expires: 2026



Patrick Austin, District 3
Elected: 2016
Current Term Expires: 2028



Claudia Thomas, District 4
Elected: 2024
Current Term Expires: 2028



Norton N. Bonaparte, Jr.
City Manager
Since: 2011



Craig Radzak
Assistant City Manager
Since: 2022

Strategic Plan

Strategic Planning

Strategic planning is a group dynamic process, which enables an organization to address immediate issues, examine trends, assess capabilities, re-examine its reason for existence, define a new sense of direction, and develop an action plan to put the new direction into effect. The goal of strategic planning is to have the stakeholders work collectively to identify the purpose and direction for the organization, identify the issues and trends that may inhibit that vision, assess the resources and capabilities of the organization, and then develop an action plan to put the vision into effect.

At its foundation, strategic planning is about facing change, planning for it, and positioning the community to make the most of change. An organization and individuals must cope with change through communication and participation, these are core principles of this process. In strategic planning, the objective is to ensure that the organization's direction guides the development of programs, the delivery of services and provides focus for our planning and budgeting efforts.



City of Sanford Strategic Plan

The City of Sanford strives to address community issues as they arise and anticipate the needs of the community by taking positive and proactive measures to address major issues and concerns of the Citizens. In 2025, the City set out to update the strategic plan to reflect on current state of the City and create a clear direction for where they would like to be in the near future.

To achieve this end, the City hosted employee and community surveys, conducted meetings with staff and management, and reviewed all the priorities provided by the City Commission. This outreach to our community and our internal stakeholders has resulted in the Strategic Plan document that will provide guidance for our budgeting process each year. Additionally, this document allows for the prioritization of goals, objectives, and projects, and the review of performance metrics that continually benchmark the City's dedication to its strategic priorities. The following outlines the key elements of the Strategic Plan that develop and demonstrate a harmonious effort towards the City's Vision and Mission.

Vision

"The City of Sanford strives to be a community focused City that delivers exceptional service, safeguards our local natural resources and drives sustainable growth while ensuring a high quality of life for all who live, work, and play here."

Mission

"The City of Sanford employees are dedicated to the delivery of a high standard of service through responsible stewardship of all resources while cultivating a supportive and engaging environment where all can thrive while celebrating its history, nature, and culture."

Values

The City of Sanford's values are the core ideals that it endeavors to incorporate in all aspects of the services provided, and it invites all employees to "C.A.R.E. about Sanford".

C Community Focused

- Providing the best services to internal and external customers.

A Accountable

- Acting with integrity both on and off the job.

R Resilient

- Making choices that look toward the future, that will improve performance and sustainability.

E Environmentally Responsible

- Preserving the various historic and natural resources.



Strategic Priorities

Priorities help give focus to the work the City does and connects everyone under the same mission. The strategic plan helps demonstrate how each role in the City contributes to the City achieving its goals and moving toward the City's shared vision.

The nine (9) goals help give an overall direction to these priorities while also defining them, taking these priorities from abstract to actionable.

High Performing and Competent Government

Goal 1.1 Recruiting and maintaining a quality workforce that is equipped with the proper tools and practices needed to provide effective and efficient service.

Goal 1.2 Providing services with a level of excellence to the community that demonstrate a customer focus approach.

Goal 1.3 Ensuring communication flows properly and effectively both internally and externally for understanding and transparency.



Community Safety and Well-being

Goal 2.1 Promoting innovative ways to support the safety of our community, including its natural and built environment.

Goal 2.2 Supporting the well-being of our community by exploring opportunities that focus on a high quality of life.

Preparing for Future/Sustainability

Goal 3.1 Addressing the changes that come from growth within the City and the surrounding region and having a proactive approach to adapt to the needs of those who live, work, and play here.

Goal 3.2. Evaluating programs and services provided to different members of the community that offer support in ways that promote the City's Mission.

Functional and Updated Infrastructure

Goal 4.1 Addressing the growth within the city by effectively constructing, maintaining, and improving, public infrastructure that will provide the community with high quality service.

Financial Stewardship

Goal 5.1 Optimizing resources and asset utilization while ensuring the City's operations are financially responsible, transparent, and accountable.



The City of Sanford identified the priorities and their related goals that continue to uphold the City's Mission while working toward its Vision. Each Department then generated and evaluated their own internal goals which show at the departmental level how the City will achieve and support its multi-year strategic priorities. Additionally, the initiatives are also included which provide more detail as to how those goals are anticipated to be achieved.

A review will be conducted annually where each Department will provide updates on their implementation process and progress made toward their goals. Fiscal Year 2026 is the first year of the updated strategic plan, the majority of items will either be "in progress" or "not started". As each year of the strategic plan progresses the status of each goal will be updated to reflect the status as of the end of the previous fiscal year. These reviews are meant to provide perspective, transparency, and a general overview for the Department's leadership, Commission, and the public.

The overview of Department's goals that support the strategic plan can be found in the pages that follow. The performance measurements, objectives, and previous year's accomplishments are located in the departmental sections of this budget document. These also support the strategic plan and help departments annually see how successful they have been towards achieving these objectives and goals.



1 High Performing and Competent Government

Goal 1.1 Recruit and maintain a quality workforce that is equipped with the proper tools and practices needed to provide effective and efficient service.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Creating a Uniform Training Program for All City Employees	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Implement and maintain training software. • Create a learning plan for various roles in City. • Do citywide training for all employees on training software (separate training courses based on roles). 	
Completed	Implement an Electronic Agenda Memo Process	City Clerk
	Initiatives/ Actions: <ul style="list-style-type: none"> • Review electronic agenda memo software and align with needs/requirements of the clerk's office. • Implement & maintain an electronic agenda memo process. • Inform all staff there has been an update in the process & train all relevant staff in how to use the new system for their memos. 	
Not Started	Work With Departments to Implement Record Scanning Schedule	City Clerk
	Initiatives/ Actions: <ul style="list-style-type: none"> • Ensure all staff have attended records retention course. • Work with staff to identify records that have long retention that would be beneficial to scan rather than keep physical records. • Dispose of records that meet retention. 	
In Progress	Review and update agency policies.	Human Resources
	Initiatives/ Actions: <ul style="list-style-type: none"> • Assemble task forces of employees every several months to review groups of policies. <ul style="list-style-type: none"> ○ Rotate the participating staff for fresh perspectives and input. • Create an easy-to-access hub for all policies. • Establish a work process to properly notify staff of policies changes. 	
In Progress	Completion Of Scanning Digital Records for Public Use	Development Services
	Initiatives/ Actions: <ul style="list-style-type: none"> • Explore if scanning historical planning records is viable for the Department. • Complete the labeling of Building Records for easy identification. 	

In Progress	Develop a Permit Coordinator Incentive Program	Building
	Initiatives/ Actions: <ul style="list-style-type: none"> • Recognition for supervisory levels of achievement in the development process. 	
In Progress	Managing City Accounting at an Optimal Level	Finance
	Initiatives/ Actions: <ul style="list-style-type: none"> • Higher standard of knowledge for finance staff and streamlining of processes as reviewed. • Look for areas that technology can improve a process(es). • Offer proper training of city staff to help reduce corrections at the accounting level. 	
In Progress	Foster & Promote Physical and Mental Wellness of Staff	Police
	Initiatives/ Actions: <ul style="list-style-type: none"> • Have employees participate in five (5) physical wellness activities in the City. • Continue to have a certified trainer to aid in employee well-being including physical fitness and nutrition. 	
Near Completion*	Leverage Technology to have supporting details for daily activities.	Public Works
*GIS element is the remaining item to be completed.	Initiatives/ Actions: <ul style="list-style-type: none"> • Review use of Lucity across all divisions. • Host Lucity training for all needed employees. • Evaluate the use of GIS for tracking streets, streetlights, sidewalks, stormwater lines, and electrical boxes. • Identify and mark streetlight poles for more efficient response. • Use City software/subscriptions for traffic counts/speeds, sidewalks, and lanes. • Bring GIS elements into Lucity to associate work orders for trend identification. 	
In Progress	Gain APWA Accreditation for Public Works	Public Works
	Initiatives/ Actions: <ul style="list-style-type: none"> • Launch self-assessment of Department. • Make any required adjustments based off review. • Review of all Finance and HR policy that relates to Department. • Process and initiate APWA Full Assessment for approval. 	
In Progress	Leverage Technology for Better Tracking of Everyday Tasks	Utilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Train all relevant staff in Work Management Systems. • Move to cell communication from radio communication for North Plant remote sites and lift stations. • Use of electronic logbooks for Plants. 	

Near Completion*	Leverage Technology for Better Tracking of Daily Activities	Parks and Recreation
*GIS element is the remaining item to be completed.	Initiatives/ Actions: <ul style="list-style-type: none"> • Review use of Lucity (work order system) across all Divisions. • Host program training for all needed employees. • Evaluate the use of GIS for tracking Park’s assets. • Use Lucity (work order system) to track Recreation Facilities work requests. • Explore more digital alternatives to track special events. 	
Goal 1.2 Providing services with a level of excellence to the community that demonstrate a customer focus approach.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Transitioning into Data Driven Decision Making	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with Departments to establish master plans where applicable. • Streamline and refine current data collection practices across departments to allow for a more proactive and efficient approach to City changes. 	
In Progress	Improving the Customer Experience	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Staff to implement regular customer service training programs emphasizing the importance of good customer service. • Staff to keep track of projects by FDOT, FPL, etc, monitor their progress and contact them to get updates on project progress. • Implement tracking of work orders/requests so that customers are updated. • Create workflow charts that show a correct process, and the process with common mistakes. • Work with staff for the creation of the customer service improvement plan. 	
In Progress	Leveraging Technology for Development Services	Development Services
	Initiatives/ Actions: <ul style="list-style-type: none"> • Explore new AI plan review solutions. • Evaluate current customer portals for improved processes. • Review of current licenses processes/ requests to look for digital alternatives. • Create customer experience surveys to gauge community feedback for appropriate areas of the Department. 	

In Progress	Improve The Purchasing Process Experience	Finance
	Initiatives/ Actions: <ul style="list-style-type: none"> • Standardization of process and education of City staff. • Improve access to current insurance records, contracts, vendor details. • Reduce the purchase order processing times. 	
In Progress	Improve the Utility Customer Experience	Utilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Provide training to all in the Division, especially those who are public facing (regular interaction with the public). • Use the Communication Office to continue to educate the public on how to do specific things (i.e., enroll in online payment or sign up for services). • Work with IT to continue to improve phone and online experience for customers. • Explore ways to improve work distribution for each Division and evaluate staff allocation for improved efficiency. 	
Goal 1.3 Ensuring communication flows properly and effectively both internally and externally for understanding and transparency.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Effective Internal Communication	Communications
	Initiatives/ Actions: <ul style="list-style-type: none"> • Providing members of the Commission with quantifiable and timely updates for projects and relevant department matters. • Continue to develop an employee newsletter based on internal feedback. • Ensuring citywide information is easily accessible and shared with all employees. • Oversee and implement the creation of an employee newsletter, as requested by Commission. 	
In Progress	Prioritizing Community Engagement	Communications
	Initiatives/ Actions: <ul style="list-style-type: none"> • Provide timely updates to inform the public of project statuses and other important updates. • Leverage platforms the City currently hosts to monitor and update social media accounts and communications applications. • Host another community survey and create a corresponding communication strategy. • Revisit ways to inform the public about how certain city processes work. • Catalog and update City documents for public use, as requested by Commission. 	

In Progress	Celebration of Sanford 150th anniversary	Museum
	Initiatives/ Actions: <ul style="list-style-type: none"> • Form committee and work with Museum. • Work with Departments and the public to host a yearlong celebration. • Create an event plan and implementation strategy for a clear direction to present to commission. 	

2 Community Safety and Well-Being

Goal 2.1 Promoting innovative ways to support the safety of our community, including its natural and built environment.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Prioritizing water quality accountability	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Have Utilities Department share the master plan or other information about the state sewer and water systems. • Tell our story about the 1,4 dioxane contamination. • Explore the possibility of an improved sewer system and new water plant to help with pollution and toxins. 	
Complete	(Pre)-Emergency Preparedness	Communications
	Initiatives/ Actions: <ul style="list-style-type: none"> • Creation of a crisis management plan outlining staff involvement and protocol during and to prepare for emergencies. • Distribute the plan as it relates to internal staff and operations. • Distribute relevant information to the public. 	
In Progress	Expand Code Enforcement Community Engagement Program	Code Enforcement
	Initiatives/ Actions: <ul style="list-style-type: none"> • Participate in City events (i.e., coffee with a cop, aliveafter5, etc.). • Participate in more social engagement events. 	
In Progress	Reduce Crime City wide	Police
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue to maintain a high standard of service patrolling the City. • Continue efforts to have well-equipped staff and communicate areas of improvement with the Departments that support those efforts. 	

In Progress	Ensure Compliance with State and Federal Protection Regulations	Utilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue to complete all consent order requirements. • Prioritize water quality compliance and seek funding to help fund those endeavors. • Evaluate the implementation process to improve sewer system to avoid future lake pollution in coordination with the master plan. 	
In Progress	Prioritizing natural space and resources	Parks
	Initiatives/ Actions: <ul style="list-style-type: none"> • Conduct a tree survey along Riverwalk, Downtown and all Park Facilities. • Complete annual tree pruning and removals in several parks, trails and facilities. • Completion of a park checklist and work order system to monitor and maintain parks for the public. 	
Goal 2.2 Supporting the well-being of our community by exploring opportunities that focus on a high quality of life.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Opportunities for Community	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Meet with providers individually and through the Homeless Taskforce. • Explore Grant opportunities (learn from other Cities). • Discuss with Sharing Center the possibility of a day center in Sanford. 	
Complete	Promotion of the City's arts & culture program	Communication
	Initiatives/ Actions: <ul style="list-style-type: none"> • Create master plan of the City's arts initiatives. • Evaluate other City Department involvement to maintain the art and create a work processes for staff. • Establish performance metrics once masterplan is created and approved. 	
Not Started	Develop concept to promote alternative transportation options in Sanford	Planning
	Initiatives/ Actions: <ul style="list-style-type: none"> • Explore funding options as related to alternative transportation. • Outline the integration process for alternatives and what staffing, time, and funding requirements would be needed to implement in the city. 	

In Progress	Relationship Building with Community	Police
	Initiatives/ Actions: <ul style="list-style-type: none"> • Host Community outreach and crime prevention events. • Continue to promote Community trailer deployment. • Evaluate and explore different approaches that could be beneficial to these efforts. 	

3 Preparing for Future/Sustainability

Goal 3.1 Addressing the changes that come from growth within the City and the surrounding region and having a proactive approach to adapt to the needs of those who live, work, and play here.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Opportunity Site Park/Downtown Improvements	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Oversee the development of opportunity site. 	
In Progress	Succession Plan for the City	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Complete learning plans for key roles. • Create a published document, educate staff, and keep it stored in an easily accessible place for all employees. • Train management in using succession as conversation points during employee evaluations. 	
In Progress	Revitalize the Seminole Towne Center	Economic Development
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with current and future businesses as it relates to this location. 	
Complete	Transition of CRA projects to City.	Economic Development
	Initiatives/ Actions: <ul style="list-style-type: none"> • Host a work session for sunseting of CRA. • Work with Finance for contracts, agreements, and current services. • Ensure projects close-out, are completed, or transition the funding responsibility. • Create a plan on how to move forward for public services and downtown improvements. 	
In Progress	Assisting Airport Development Plan	Economic Development
	Initiatives/ Actions: <ul style="list-style-type: none"> • Assist the airport in commercial and passenger growth. • Continue to attract and work with businesses for industrial space. 	

Not Started	Recodification of City Charter	City Clerk
	Initiatives/ Actions: <ul style="list-style-type: none"> • Form a committee for the process. • Work with City Attorney on all code to be recodified. • Once Planning completes the process of updating planning schedules process this can begin. 	
Not Started	Scan old minutes (in vault) into Laserfiche	City Clerk
	Initiatives/ Actions: <ul style="list-style-type: none"> • Properly identify minutes for scanning and marking all minutes in vault. 	
In Progress	Update the City's Land Development Regulations	Planning
	Initiatives/ Actions: <ul style="list-style-type: none"> • Review and update land development regulations as needed based on the current needs of the City. 	
In Progress	Update Planning Comprehensive Plan	Planning
	Initiatives/ Actions: <ul style="list-style-type: none"> • Complete the required updates for the Evaluation and Appraisal Report for the Comprehensive Plan. • Create new elements for the Comprehensive Plan including Transfer of Development Rights, Density and Intensity Bonuses and Concurrency updates. • Update the joint planning agreement with Seminole County. 	
In Progress	Updating station 32 & 38	Fire
	Initiatives/ Actions: <ul style="list-style-type: none"> • Kitchen improvements made at Station 32 & 38. • Locker improvements at Station 32 for employee equipment and personal storage. 	
In Progress	Complete 20-Year Master Drainage Plan	Stormwater
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with the vendor and Division to have all the data needed to develop plans. • Develop implementation process once complete. 	
Not Started	Complete Comprehensive Plan for Street Improvements in City	Streets
	Initiatives/ Actions: <ul style="list-style-type: none"> • Review what Street related projects are in progress. • Review of what will need improvement (based on a 20-year plan). • Implementation of sidewalk gap review and program. • Work through long-term CIP plan to address street projects annually. 	

In Progress	Complete Master Plan for Facility Improvements in City	Facilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Assess the needs of all current buildings. • Update the plan with former projects (to create a historical reference). • Explore the use of Lucity to log and review the amount of work orders per location. • Document ADA needs of each location for future improvements. • Create a long-term CIP plan to address Facility Projects annually. 	
In Progress	Complete Utility Master Plan	Utilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with vendor and Divisions to produce a relevant and timely document. • Outline major infrastructure improvements that will be addressed because of the plan. • Share with Commission how the Divisions intend to move forward and keep updated • Generate future CIPs to support the master plan. 	
Not Started	Creating a Parks and Recreation Master plan	Parks and Recreation
	Initiatives/ Actions: <ul style="list-style-type: none"> • Outline major infrastructure improvements that will be addressed because of the plan. • Share with the Commission how the Divisions intend to move forward and keep updated. • Generate future CIPs (capital improvement projects) to support the masterplan. 	
Goal 3.2. Evaluation of the programs and services provided to different members of the community that offer support in ways that promote the City’s Mission.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Increase Community Awareness of Grants, Programs, and Support Available to Residents.	Community Relations
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue to host Race, Equality, Equity, and Inclusion Advisory Committee community dialogues. • Bring awareness to MBK (My Brother’s Keeper) and gain mentors for the program. • Expand awareness for housing/home repair related grants. • Expand awareness for economic development, public facilities, and public services grants. • Expand energy assistance program awareness. 	

Complete	Development of Pathways Reconciliation	Community Relations
	Initiatives/ Actions: <ul style="list-style-type: none"> • Design, budget, and implement the Goldsboro Exhibit at City Hall. • Design, budget, and implement the Pathways project in Fort Mellon Park. 	
In Progress	Create And Maintain "Open for Business" Philosophy	Development Services
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with the Departments that contribute to a successful "open for business" environment. • Continue to implement the City staff developed action plan. 	
In Progress	Youth and Teenager Opportunities	Recreation
	Initiatives/ Actions: <ul style="list-style-type: none"> • SCPS to add additional schools into the plan to transport kids from school to the Jeff Triplett Community Center. • Work to find avenues to include more of our teenage residents in our programs. This project will include participants at both the Jeff Triplett Center and the Velma H. Williams Westside Center. • Continue awareness efforts for current program offerings by parks and recreation. 	

4 Functional and Updated Infrastructure

Goal 4.1 To address the growth within the city by effectively constructing, maintaining, and improving, public infrastructure that will provide the community with high quality service.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Being transparent and informed on infrastructure improvements.	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Staff sharing equipment replacement strategy, timeline and cost. • Staff sharing master plans for other relevant departments that outline future needs, projects, etc. 	
Complete	Completion of Station 40	Fire
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue to oversee construction, review, and report progress for Commission and City Management. • Ensuring full-time (24/7) staffing and rescues are fully equipped and in place prior to opening for public service. 	

Complete	Complete Water Meter Replacement Project	Water
	Initiatives/ Actions: <ul style="list-style-type: none"> • Finish installation of meters. • Ensure Residential meters are complete and report with a 98% accuracy. • Ensure Commercial meters are complete and report with a 98% accuracy. 	
In Progress	Building and Successfully Launching the 1,4 Dioxane, and PFAS Treatment Facility.	Plants
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue efforts for water quality improvement. • Educate Community by telling the City's story of the 1,4 Dioxane. • Oversee the completion of new facilities. 	
Not Started	Making improvements to existing facilities or adding additional to increase traffic.	Recreation
	Initiatives/ Actions: <ul style="list-style-type: none"> • Restore the Civic Center. • Bring Ft. Mellon Park back into the City sponsored special event venues following the reconstruction of the parade field. • Explore the possibilities of building a Goldsboro sports complex. • Enhancing museum offerings- more lectures offerings, virtual museum. • Reviewing the addition of a botanical garden to the City Museum. 	

5 Financial Stewardship

Goal 5.1 To maximize resource/asset utilization and ensure the City is operating in a way that is financially responsible.		
STATUS	GOAL	DEPARTMENT/DIVISION
In Progress	Leverage Current Technology Across City	Finance
	Initiatives/ Actions: <ul style="list-style-type: none"> • Evaluate current software being used to evaluate use vs. cost and determine if other alternatives are more efficient. • Create modern workflows that streamline processes and reduce email exchanges. 	

Not Started	Periodic Review of Strategic Plan	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Annual Review of objective and goal status. • Creation of performance hub for the strategic plan to allow for public transparency. • At the three-year mark (FY28) an overall review will be done to prepare for FY29. 	
Complete	Complete improvement of Fleet Management for the City	Fleet
	Initiatives/ Actions: <ul style="list-style-type: none"> • Create Fleet Utilization for PD & Equipment. • Update the current Fleet Policy with HR. • Creating a plan to add the Fire Department ambulance and rescue equipment to regular preventive maintenance schedule. 	
In Progress	Review and Revisit Solid Waste Contract/Vendor	Solid Waste
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue managing the solid waste contract. • Ensure the solid waste contractor provides a high level of service. 	
Not Started	Produce creative sponsor programs and packages	Recreation
	Initiatives/ Actions: <ul style="list-style-type: none"> • Create options that will entice local and national organizations to provide financial support to our programs, facilities, and transportation needs. • Approve programs with Finance/ and as needed Commission. 	



CITY OF
SANFORD
FLORIDA

BUDGET MESSAGE

- **CITY MANAGER'S MESSAGE**



Sanford

Downtown Sanford Marina
Historic Downtown Sanford
The Yardery (Sanford)

Everleigh Baumgardner
6th Grade

June 30, 2026

Mayor Art Woodruff and Members of the City Commission
Sanford, Florida

In compliance with state law and the City Charter, we are submitting the 2026/2027 Budget. As required by Section 5.04 of the City Charter, the final budget for 2027 is balanced such that, “The total expenditures shall not exceed the total of estimated income and prior year surpluses, if any.”

Citywide Budget

The City’s proposed 2026/2027 budget totals approximately \$215.5 million for all activities, including utility funds, capital projects, debt service and other special revenue funds. Total expenditures are decreasing \$13,422,149, a decrease of 5.8% from last year’s final budget. The decrease is attributed to the General Fund increasing \$2,653,284, and the Internal Service Funds increasing \$3,887,177 offset by decreases in Special Revenue Funds of \$8,730,674, Debt Service Fund \$350,818, Capital Project Funds \$695,516, and Enterprise Funds \$10,185,602.

General Fund

By employing zero-based budgeting, the 2027 budget is balanced.

The final budget is composed with a millage rate at 7.225 mills, a reduction from the 7.325 mills that has been in effect since FY 2016. This represents a 4.9% increase over the prior year when compared to the rollback rate. The budget is balanced at this millage rate.

Budget Highlights:

- The final budget includes funds for a 4% salary increase increase to cover cola raises, and a merit increase. The IAFF and the FOP are still under negotiations.
- Capital – this proposal includes funding for various infrastructure and equipment needs of which funding from General Fund amounts to \$5,961,699. Please see the CIP plan under the Capital Improvement Plan Section for further details.

Property Tax Rate and Revenues

On May 26, the Seminole County Property Appraiser provided the required Certification of Value with a total current year taxable value for property in Sanford of \$7.1 billion. This was a 6.36% increase from the prior year's valuation. For this reason, the rolled-back rate (that is the rate at which the prior year's tax amount can be raised from the new valuation) is 6.8869 compared to the current year's rate of 7.225 mills. The current millage rate of 7.225 will increase revenues by 5%.

Under new laws adopted in 2008 and the proposed changes for 2026 to implement the provisions of Amendment 1, and to further restrict the ability of local government to make local funding decisions, the City Commission has the following options when considering the property tax rate for the City.

Millage Rate Options	Two-thirds 4-1 or 4-0	Majority 3-2	Two-thirds 4-1 or 4-0
Taxable Value	7,168,365,399	7,168,365,399	7,168,365,399
Roll-back Rate	6.8869	6.8869	6.8869
Rate Options	10.0000	6.8869	7.225
Current Rate	7.225	7.225	7.225
Percent Increase (Decrease) over Rollback	4.9093%	-%	4.9093%
Property Tax Revenues at Rate Option	68,099,471	46,899,425	49,201,868
Property Tax Revenue at Roll-back Rate	46,899,425	46,899,425	46,899,425
Revenues at Rate Options vs. Roll-back Rate	21,200,046	0	2,302,443

At the final millage rate of 7.225, on average, the single family homeowner will pay \$829.97 a year or \$69.16 per month in taxes to the City of Sanford.

Special Revenue Funds

The City receives revenues that are restricted to certain governmental purposes, such as fuel taxes dedicated to street projects (Local Option Gas Tax), the 3rd and 4th Generation Sales Tax which is dedicated to transportation infrastructure projects, as well as impact fees for expanding recreation, police and fire services, and confiscations and fine revenue dedicated to police training and equipment (2nd Dollar Fund and Police Trust Fund). The budget also includes the Building Inspection Fund, where new construction fees and service charges fund Florida Building Code compliance and adherence to City codes, as well as the Cemetery Fund, which receives revenues for plot sales and provides maintenance services. The City also maintains a special revenue funds for grants, the Community Development Block Grant Fund (CDBG). The CDBG grant is a program that provides assistance to designated low income areas in the City for social programs and infrastructure improvements.

The Local Option Gas Tax Fund will provide about \$1.3 million for road work in 2026/2027. The Fourth Generation Sales Tax Fund will provide about \$6.5 million in new revenues for capital street projects.

Debt Service Fund

The Debt Service Fund provides for the repayment of debt for general government obligations (debt payments for enterprise and redevelopment funds are shown in their respective funds). This fund pays for the City's fire truck leases, police vehicle leases, and the 2023 Construction Bond – approximately \$1.9 million in annual payments.

Capital Projects Funds

- The Capital Projects Funds contain governmental capital projects, usually funded through a combination of transfers from the General Fund, Grants, Impact Fees, Donations and other funds as applicable. Capital funded from the General Fund in the 2027 budget is \$5,961,699 for various infrastructure and equipment replacement needs.

Enterprise Funds (Utilities)

Enterprise services, such as solid waste collection, storm water management and water and wastewater treatment are funded through service charges; the only rate increases planned for 2027 are 5% for water and sewer fees and CPI for Solid Waste.

Internal Service Funds

The City has two insurance funds, the General Insurance Fund, which administers the City's liability and workers compensation insurance, and the Health Insurance Fund, which administers all employee and retiree health insurance costs. These are internal service funds, which means that the costs are charged back to the "client" funds based on an allocation related to the type of insurance. General Insurance Fund costs are managed by Risk Management staff in the Human Resources Department.

Guiding Principles for Budget Development

As in prior years, certain principles were employed to develop the 2027 budget. They are:

The City's budget is synonymous with policy. The budget establishes what programs and activities are important to the community.

The City is a service organization. The most important asset of a service organization is trained, motivated, adequately compensated, and properly led employees.

The City's current services are to be given priority. In line with Commission direction, we have focused on maintaining basic services especially in the areas of public safety.

All fee schedules and user charges are to be reviewed and adjusted to ensure that rates are equitable and cover the cost of the service deemed appropriate by the City Commission. Residents will experience an increase in solid waste collection fees and water/sewer fees.

The City will avoid budget and accounting procedures that balance the current budget at the expense of future budgets. With only enough funding for operating costs and limited capital replacement, the City risks more unanticipated costs as equipment and infrastructure age, which may also impact our ability to maintain a 14% operating reserve.

The City will maintain reserves adequate to ensure that resources are available annually for the replacement of vehicles and equipment. As noted above, this budget calls for very limited capital replacements.

The City will maintain reserves that are adequate to protect against unforeseen events. In 2018 the City Commission voted a minimum operating reserve for the General Fund of 14% of expenditures.

Local funds will be leveraged by aggressively seeking outside funding sources. The City continues to aggressively pursue both federal and state grants; however Federal and State agencies are also struggling to balance their budgets, so funds are severely limited.

High priority will be given to expenditures that will reduce future operating costs — such as better use of technology, equipment, and better business methods. Many improvements to the information technology “infrastructure” have been made in the last seven years. However, in order to maintain this progress, we need to continue to fund capital replacements as well as investigate improved technology to aid in basic services.


Future Budget Impacts

The current forecast on general fund revenues is approximately 3.6% in FY 2028 for a total revenue increase of \$3,147,245 and the following increases in expenditures are expected:

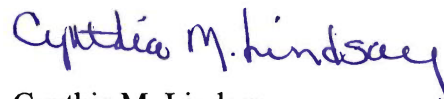
- Salary and Benefit Increases \$ 3,365,563
- Operational costs \$ 1,188,464
- Tower personnel and tower \$ 3,530,168

As noted earlier – the property tax values in the City have increased over prior years. The City has approximately \$310 million dollars worth of asset repairs and replacements that must be addressed on average every 23 years. The past fifteen years, these assets have been addressed on a limited to no basis. The amount of funds needed to address the assets neglected over the past several years is currently \$52.9 million dollars and going forward to address recurring repairs and replacements, the City is looking at needing a replacement plan that would allow for funding of \$12.7 million per year. We continue to urge the City Commission to think strategically and long-term as it relates to budget development.

Sincerely,



Norton N. Bonaparte, Jr.
City Manager



Cynthia M. Lindsay
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sanford
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

BUDGET OVERVIEW

- **BUDGET PROCESS**
- **BUDGET CALENDAR**
- **UNDERSTANDING THE BUDGET DOCUMENT**
- **MAJOR REVENUE SOURCES**
- **FINANCIAL STRUCTURE**
- **FINANCIAL POLICIES**

Budget Process

The City's fiscal year runs from October 1st through September 30th. The annual budget process is approximately eight months starting in February and proceeding through the end of September.

Budget Guidelines (February)

February is the beginning of the Budget process. Budget guidelines, information, training session, and forms to be used are provided to each department. Departments prepare their budget requests, which include operating, 5 year capital plan, equipment replacements, and personnel.

Budget Submission and Review (March/April)

The Finance Department reviews and analyzes each Department's budget submission. Finance meets with Department Directors and Staff.

Budget Review (May)

During the first two weeks of the month of May, the City Manager reviews the details of each proposed budget for efficiency and compliance with the Commission's direction, and make any necessary adjustments to the requested budget.

Budget Workshop (July)

The City Commission holds a budget workshop to discuss the proposed budget and capital improvement program. Citizens are encouraged to attend.

1st and 2nd Public Hearings (September)

The City Commissioners first public hearing date is normally set during the second Monday of September. During the first public hearing the budget is tentatively approved. The second hearing date is usually set for the fourth Monday of September. The final public hearing is when the millage rate and the approved budget are adopted. Citizen participation and attendance is encouraged during the public hearings for input.

Amending the Budget

After the annual budget is adopted, any changes in appropriations that cause an increase or decrease to fund totals is considered a Budget Amendment. The budget can only be amended by Resolution by the City Commission.

BUDGET CALENDAR

FY 2026-2027		
DATE	ACTIVITY	PARTICIPANTS
February 9	Distribute Budget Materials and Training Session	Department Directors Division Managers Finance Manager
February 27	Submit updated CIP Budgets & Finance	Department Directors Division Managers
March 6	Submit Budget Request to Finance	Department Directors Division Managers
March 17	Finance reviews Budget Requests and returns with questions to Departments	Finance Manager
March 30	Departments return Budget Requests with all questions answered to Finance	Department Directors Division Managers
April 6	Health, Liability, Property and Workers Compensation Insurance Cost Estimates Dues	Department Directors Division Managers
April 20 - April 30	Departments & Finance Budget Review Meetings	Finance Director Finance Manager Department Directors Division Managers
April 21	Submit KPI's and Objectives to Performance Manager/Finance	Department Directors Division Managers
April 30	Final Revisions to KPI's and Objectives due to Performance Manager/Finance	Department Directors Division Managers
May 4 - May 14	Budget Review Meetings	City Manager Deputy City Manager Finance Director Finance Manager Department Directors Division Managers
May 27	Preliminary estimate of taxable value submitted to City	Property Appraiser
June 5	Draft of Proposed Budget to City Manager	Finance City Manager
June 26	Proposed Budget submitted to Commission	City Manager
June 30	Certification of Taxable Value submitted to City	Property Appraiser

BUDGET CALENDAR

FY 2025-2026		
DATE	ACTIVITY	PARTICIPANTS
July 8	Budget Workshop	City Commission City Manager Deputy City Manager Department Directors Division Managers
July 13	Last Regular Meeting to approve tentative millage rate and hearing schedule	City Commission City Manager
July 15	Budget Workshop (2nd Day)	City Commission City Manager Deputy City Manager Department Directors Division Managers
July 31	Final Changes to budget completed	City Manager Finance Director
Not Later than August 4	Notification to Property Appraiser of proposed millage rate rolled back tax rate, and date, time and place of First Public hearing.	City Manager Finance Director
Not later than August 24	Mailing of Notice of Proposed Property Taxes (TRIM notice)	Property Appraiser
September 14	First Public Hearing to adopt proposed millage rates and budget	City Commission City Manager Finance Director
September 16	Newspaper advertisement of Second Public Hearing and Budget Summary Statement	Finance Director
September 28	Second and Final Public Hearing to adopt final millage rates and budget	City Commission City Manager Finance Director
Not Later Than September 30	Submission of approved millage resolution and budget to Property Appraiser, Tax Collector and Florida Department of Revenue	Finance Director

Understanding the Budget

The budget document is split into two main parts: the Operating Budget, and the Capital Budget.

Operating Budget - The Operating Budget provides quick access to general financial information for the City. It contains estimates of the total resources expected to come into the City and the total appropriations to fund City services. Each fund and anticipated revenue and expenditure budgets are described within the Operating Budget, including explanations of any major increases and decreases of budgeted amounts. Funds have been established to provide accountability for the different types of financial resources. Each fund is a separate entity with its own resources, liabilities, and fund balance. Some funds are consolidated for budget adoption and presentation. Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one of two groups: Governmental Funds and Proprietary Funds.

Governmental Funds - Governmental Funds account for general governmental activities which are largely supported by taxes and fees. They are accounted for on a “modified accrual basis” or current financial resources basis. They recognize revenue as income only when it becomes “measurable” and “available” to meet current liabilities and expenditures of the current period.

Governmental Funds include the following fund types:

General Fund accounts for all resources not reported in other funds. Most citywide activities are accounted for in this fund.

Special Revenue Funds account for resources received from special sources which are dedicated or restricted to specific uses.

Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal and other costs of debt.

Capital Projects Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.

Proprietary Funds - Proprietary Funds account for those external and internal business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on “accrual” basis of accounting, recognizing revenues when earned and expenditures as the liability is incurred.

Proprietary Funds include the following two fund types:

Enterprise Funds account for activities such as water and solid waste disposal services that are similar to those provided by private enterprise and whose costs are paid from user charges or from revenue sources other than general governmental revenue.

Internal Service Fund (“Insurance Fund”) accounts for all types of insurance utilized by the City, including the self-insurance programs for workers’ compensation, general and automotive liability, and property as well as employee group health and life insurance. These costs are allocated to departments.

Major Revenue Sources

General Fund

Taxes

Ad Valorem Taxes – A tax on property paid by owners of real and personal property within the city limits. The tax is based on an assessment by the Seminole County Property Appraiser of the market value of property and improvements. A tax rate of one mill produces \$1 of tax revenue on each \$1,000 of taxable property value. The 2026-27 budget is based on an operating millage of 7.225. Anticipated collection of Ad Valorem Taxes (Property Taxes) revenues for the General Fund in FY26-27 is \$49,266,316 which represents approximately 55.8% of total General Fund revenues.

Communication Services Taxes - The Communication Services Tax took effect October 1, 2001, and represents a combination of the former Cable Television and Telecommunication Franchise Fees as well as the Public Service Tax on telecommunications services. Revenue estimates are based on expected growth, and historical trends. Collections from Communication Service Taxes are estimated at \$2,836,391 for fiscal year 2026-27, representing approximately 3.21% of total General Fund revenues.

Utility Taxes - A tax levied on the purchase of electricity, natural gas, propane, and water. This revenue is based on a contracted percentage applied to the taxable amounts charged by the seller of the service. The City collects utility taxes for electric, water, and gas. Revenue estimates are based on expected growth and historical trends. Collections from utility taxes are estimated at \$8,889,879 for fiscal year 2026-27; \$7,208,474, for electricity, \$1,331,059 for water, \$248,043 for gas, and \$102,303 for propane. Utility Tax revenue represents approximately 10.07% total General Fund revenues.

Franchise Fees - Franchise Fees are negotiated percentages of sales to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) and may include the value of the right for the utility to be the exclusive provider of its services within the City. The City has franchise agreements for electricity, solid waste, and propane gas. Revenue estimates are based on rate increase information provided by the respective companies, expected growth and historical trends. Collections from franchise fees are estimated at

\$6,579,160 for fiscal year 2026-27; which represents approximately 7.46% of total General Fund revenues.

Other Taxes – Other taxes consists of Professional & Occupational Licenses, Permit Transfer Fees and Other Permits. Collections related to these other taxes are estimated at \$1,080,840 for fiscal year 2026-27, which represents approximately 1.22% of total General Fund revenues.

Intergovernmental

Intergovernmental Revenues - Intergovernmental revenue consists of revenues that are received from other government agencies. The majority of these revenues consist of State Sales Tax, State Shared Revenue, Occupational and Mobile Home Licenses. Other revenues in this category consist of Federal, State and Local grants. Revenue estimates are based on expected growth and historical trends. Collections from Intergovernmental Revenues are estimated at \$8,108,441 for fiscal year 2026-27; this represents \$2,626,961 for State Revenue Sharing, \$12,543 for Mobile Home Licenses Tax, \$71,764 for Alcoholic Beverage License Tax, \$5,180,411 for Half-Cent Sales Tax, \$40,938 for Occupational Licenses, \$34,892 for Firefighters Supplemental Compensation Fund \$32,366 for Other Transportation, and \$108,566 in federal and state grants. Intergovernmental Revenues represent approximately 9.19% of total General Fund revenues.

Charges for Services

Charges for Services - Charges for Services represents fees charged as a result of direct benefit or in lieu of other charges. Charges for service revenue represents all fees collected by General Fund departments for services provided to residents and non-resident users. These charges include fees for building and planning services; public safety fees; fees for parks and recreation services such as pool fees, team sports activities, and admission charges; special events rentals, facilities usage fees (Civic Center, Stadium, Splash Pad, etc.). Other charges for services include miscellaneous protective inspection fees, EMS transport fees, and other miscellaneous fees. For fiscal year 2026-27, charges for service fees are estimated at \$4,683,643, which represents approximately 5.31% of General Fund revenues.

Administrative Reimbursement

Other Revenues – Other revenues include various reimbursements to the General Fund from the City’s Building Fund and Enterprise Funds (Solid Waste, Stormwater and Water and Wastewater). This includes an administrative charge representing an annual allocation distributing the estimated costs for General Fund administrative support departments such as Information Technology, Engineering, Human Resources, Finance, Administration, Fleet, and Utilities. The Administrative Reimbursements (Other Revenues) are budgeted at \$3,522,871 for fiscal year 2026-27, which represents approximately 3.99% of General Fund revenues.

Miscellaneous Revenues

Fines & Forfeitures - Includes revenues received from court fines and public safety ordinances. For fiscal year 2026-27, Fines and Forfeitures are estimated at \$207,108 which represents less than 1% of General Fund revenues.

Rents and Royalties – Marina Motel Lease Rent, and other leases. For fiscal year 2026-27, Rents and Royalties are estimated at \$36,418, which represents approximately less than 1% of General Fund revenues.

Miscellaneous Revenues – Includes revenues received from Disposition of Property, Contributions and Donations, and Interests. For fiscal year 2026-27, Miscellaneous Revenues are estimated at \$3,032,705, which represents 3.44% of General Fund revenues.

Enterprise Funds

Water & Wastewater Charges - Charges paid by residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly and include a monthly minimum charge to cover administrative costs and specified monthly minimum gallons. These revenue are accounted for in the Utility Fund. For fiscal year 2026-27, Water and Wastewater Revenues are estimated at \$40,525,364, which represents approximately 69.55% of Enterprise Funds revenues.

Water and Wastewater Impact Fees – Impact Fees are collected for commercial and residential developments. For fiscal year 2026-27, Water Impact Fees Revenues are estimated at \$1,027,764 and Wastewater Impact Fees Revenues are estimated at \$2,221,154.

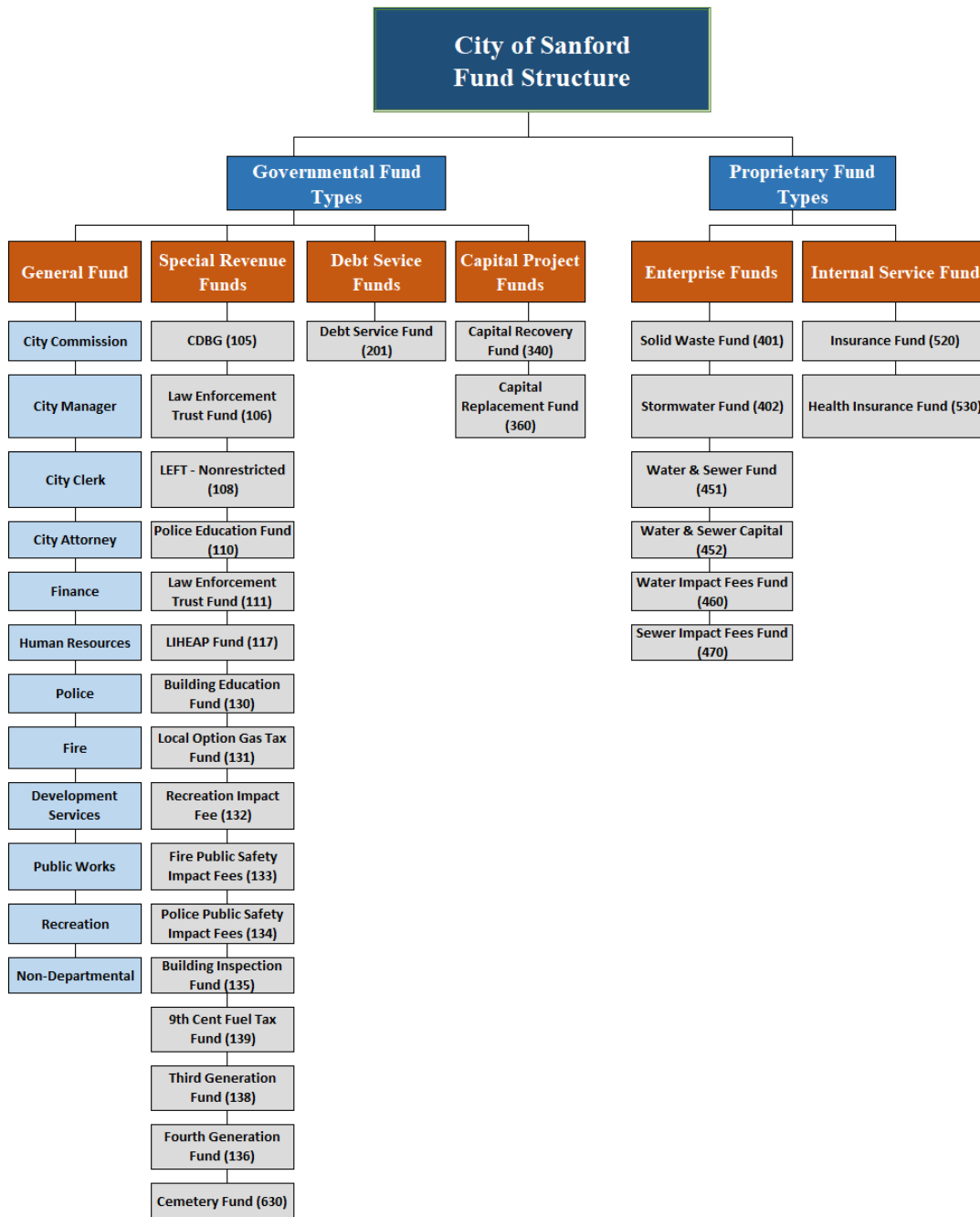
Stormwater Fees - Stormwater activities are derived from fees through Stormwater Utility fees. For fiscal year 2026-27, Stormwater Fees are estimated at \$5,783,472, which represents approximately 16.56% of Enterprise funds revenues.

Solid Waste Fees - The operating revenue of the Solid Waste Fund are derived from services provided for the commercial and residential collection of garbage and yard waste; and a residential, multi-family and commercial recycling operation through a franchise agreement. For fiscal year 2026-27, Solid Waste Fees are estimated at \$9,986,363, which represents approximately 13.89% of Enterprise funds revenues.

Mayfair Golf Course - To account for the operations of the city's municipal golf course. The City does not budget for this facility ran by a contracted management company.

Marina - To account for the operations of the city's municipal marina. The City does not budget for this facility ran by a contracted management company.

Financial Structure



The City's financial statements (ACFR) also show Special Revenue Funds that are not budgeted (ARPA Grant Fund in which the City is no longer receiving new revenue and Insurance Premium Tax Fund which captures the payments by the state toward the two Pension Trust Funds for police and fire (which are also not budgeted for).) The City also does not budget for two Enterprise Funds as they are both independently operated (Marina and Mayfair Golf Course).

Financial Structure

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting also relates to the timing of the measurements made regardless of the measurement focus. The term measurement in this definition relates to the accounting of revenues and expenditures and how they are grouped for reporting in the City's financial statements.

The City of Sanford maintains accounting records on a budget basis as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes (not budgeting itself), governmental funds rely on the modified accrual basis of accounting whereas proprietary funds use full accrual. Under the modified accrual basis revenues are recognized when they are both measurable and available and expenditures are recognized when incurred. Under full accrual method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Basis of Budgeting

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles, and the City uses a cash basis for budgeting governmental funds. The revenues projected are expected to be received within the budget year presented. Likewise the expenditures projected are expected to be paid out during the budget year. Using this assumption, the current year revenues are compared to the expenditures to ensure that each fund has sufficient revenues to cover expenditures during the budget year or that there are sufficient cash reserves in the fund to cover a revenue shortfall. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All operating and capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, liabilities, fund balances, revenues and expenditures. The City prepares its budget on a fund accounting basis, which segregates funds according to their intended purpose and it is used to aid management in demonstrating compliance with financial related legal and contractual provisions. The City maintains the minimum number of funds consistent with legal and managerial requirements. The Funds that are not budgeted for but are included in the City's ACFR are indicated in each Fund description. The City reports the following funds in its annual budget.

General Fund

This is the general operating fund of the City. General tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs not paid through other funds are paid from this fund.

Special Revenue Funds – are used to account for and report revenues from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government. The City has the following Special Revenue Funds:

Recreation Donation Fund – To account for donations received by the City for recreation programs.

CDBG Fund – To account for grants received by the City; grant proceeds are utilized to provide economic and infrastructure improvement grants to citizens in designated areas.

Police Education Fund – To account for the portion of fines on certain violations, per statute, to fund continuing education for police officers.

Law Enforcement Trust Fund – To account for proceeds obtained through forfeiture of confiscated and unclaimed property through court judgment. The proceeds are to be used solely for law enforcement purposes, with emphasis given to community policing activities, training & law enforcement operations.

LIHEAP Fund – To account for grants received by the City as a sub grantee; grant proceeds are utilized to provide home energy assistance to qualifying Seminole County residents.

Local Option Gas Tax Fund – To account for the City's allocation of the 6-cent local option gas tax collected in Seminole County and the expenditures used for the additions to or maintenance of the City's transportation system.

Recreation Facilities Impact Fees Fund, Fire Public Safety Facilities Impact Fees Fund, and Police Public Safety Facilities Impact Fees Funds – To account for impact fees collected by the City to be used solely for the expansion or acquisition of

capital facilities or equipment made necessary by the new construction from which the fees were collected or for principal payments (including sinking fund payments) on bonds to expand or acquire such facilities or equipment.

Building Inspection Fund – To account for the activities related to administering and enforcing building regulations in the City.

Local Option Sales Tax Fund – To account for the City’s share of distributions related to the local government infrastructure surtax. Monies are used to fund transportation projects.

Cemetery Fund – To account for certain funds set aside to be used for capital improvements and perpetual care of a local cemetery.

Public Art Commission Fund – To account for certain funds set aside to be used for public art.

8th Cent Fuel Tax – To account for the City’s share of distributions related to the local government revenue sharing tax. Monies are used to fund transportation projects.

CRA Fund – To account for ad valorem revenues associated with the community development area in the city's downtown to be used solely for revitalization.

State Pension Contribution Fund – To account for revenue received from the state collected from insurance policies for the fire and pension fiduciary funds. These funds are not budgeted.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and for payment of principal, interest and related costs on Special Facilities Revenue Bonds and capital leases.

Capital Projects Funds

The Capital Projects Funds are used to account for and report financial resources earmarked for the replacement of capital equipment, acquisition or construction of major capital facilities, and other project-oriented activities (other than those financed by proprietary funds):

Capital Project Fund – To account for funds set aside for capital projects.

Capital Recovery Fee Fund – To account for funds collected as a surcharge on recreation fees for the maintenance and improvement of recreation facilities.

Capital Replacement Fund – To account for funds set aside for replacement of equipment and vehicles.

Enterprise Funds

The Enterprise Funds are used to account for and report financial resources for self-supporting goods and services sold to the public.

Water & Wastewater Charges - Charges paid by residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly and include a monthly minimum charge to cover administrative costs and specified monthly minimum gallons. These revenue are accounted for in the Utility Fund. For fiscal year 2026-27, Water and Wastewater Revenues are estimated at \$40,525,365, which represents approximately 69.55% of Enterprise Funds revenues.

Water and Wastewater Impact Fees – Impact Fees are collected for commercial and residential developments. For fiscal year 2026-27, Water Impact Fees Revenues are estimated at \$773,780 and Wastewater Impact Fees Revenues are estimated at \$2,173,756. Both represents approximately 5.3% of the total Enterprise Funds revenues.

Stormwater Fees - Stormwater activities are derived from fees through Stormwater Utility fees. For fiscal year 2026-27, Stormwater Fees are estimated at \$5,783,472, which represents approximately 16.56% of Enterprise funds revenues.

Solid Waste Fees - The operating revenue of the Solid Waste Fund are derived from services provided for the commercial and residential collection of garbage and yard waste; and a residential, multi-family and commercial recycling operation through a franchise agreement. For fiscal year 2026-27, Solid Waste Fees are estimated at \$9986,363, which represents approximately 13.89% of Enterprise funds revenues.

Mayfair Golf Course - To account for the operations of the city's municipal golf course. The City does not budget for this facility ran by a contracted management company.

Marina - To account for the operations of the city's municipal marina. The City does not budget for this facility ran by a contracted management company.

Internal Service Funds

The Internal Service Funds are used to account for and report financial resources charged to City departments. The City uses Internal Service Funds to account for our self insurances.

Insurance Fund - To account for the charges paid by city departments for the cost of operating, liability, and workers compensation insurance.

Health Insurance Fund – To account for the charges and expenditures paid by city departments and employees for the cost of the city's self insurance health fund.

Fiduciary Funds

The Fiduciary Funds are used to account for and report financial resources held in trust for others. The city does not budget for the two fiduciary funds.

Police Pension Fund - To account for the assets held in trust for the police pension defined benefit plan.

Fire Pension Fund - To account for the assets held in trust for the fire pension defined benefit plan.

Financial Policies

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The City's financial policies serve to match fluctuating spending needs with available resources. The annual budget is prepared as a balanced budget, with total revenues and other financing sources equaling total expenditures/expenses and other financing uses for each fund. Any shortfalls of current revenue sources matched against anticipated expenditures are supplemented with a reduction in existing fund balance.

The use of fund balance to balance a fund's budget makes a fund balance reserve policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management a closely watched financial policy issue. Investing the City's financial resources so that the fund's values keep pace with rising costs is aggressively administered.

Operating Policies - To adequately safeguard the assets held in public trust, the City will develop and maintain accounting and budgetary control systems.

The City will limit current expenditures to match against current anticipated revenues. The City will avoid balancing current operating expenditures with borrowed revenues.

The City will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.

The City will balance its budget year so that each fund's anticipated revenues equal the anticipated expenditures. Utilization of existing fund balance as a revenue source to meet current needs will be monitored.

The City will monitor budget to actual activity to ensure compliance with budgetary policy.

The City will annually prepare a Five-year Forecast for the General Fund. The forecast will include estimated operating costs, revenues, and future capital improvements. The City uses trend analysis for all revenues and expenditures in forecasting and allows for adjustments due to expected increases in services.

The Water and Sewer Fund will cause a Utility Rate Study to be performed every three to five years in which estimated operating costs will be identified.

Revenue Policies - The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.

The City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process. The City currently uses regression analysis for the past five year for all revenue estimates that are not directly provided by the state. The City compares that analysis with the current year trend and any outside knowledge about each revenue source to make the final projection.

The City will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission goals and objectives.

The City shall establish all user charges and fees to recover all or a portion of the cost of providing a service.

The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.

Annual transfers from the Water and Sewer Utility Fund, Stormwater Fund, Building Safety Fund, and Solid Waste Fund to the General Fund are based on FTE's, budgeted expenditures, fleet value, and building value as appropriate.

The Water and Sewer Fund shall establish utility rates sufficient to support the revenue requirements of the short and long-term anticipated operating and renewal and replacement costs of the utility system, consistent with the goals and objectives of the City.

The Water and Sewer Fund will transfer to the Renewal and Replacement Fund an amount equal to the anticipated capital expenditures for renewal and replacement each year.

The Water and Sewer Capital Improvement Fund shall capture impact fees charged to developers for funding infrastructure expansion and related expenditure in accordance with Florida Statutes Sec. 163.31801.

Fund Balance Policy - The City has established a Fund Balance Policy in accordance with Governmental Accounting Standards Board Statement No. 54. Fund Balances have been designated as non-spendable, restricted, committed, assigned and unassigned fund amounts. Actual fund balances and classifications are determined annually in the preparation of the Annual Comprehensive Financial Report (ACFR).

A 14% reserve balance in General Fund will be calculated as a percentage of total expenditures. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Fund balance reserves for the Water & Sewer Utility Fund are calculated as 25% (approximately 3 months) of the operating budget or 90 days of cash reserves. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Investment Policy - The City has established an investment policy as adopted in Resolution 2907. The City will comply with all applicable Florida Statutes guiding investment policies of local governments and the current Investment Policy of the City of Sanford.

The City's investment policy applies to all of the City's funds except deferred compensation and other employee benefit plans, which have other existing policies or indentures in effect.

The investment objectives are: 1) protection of investment principal, 2) liquidity to meet anticipated cash flows, 3) attainment of a market rate of return 4) diversification to avoid incurring unreasonable market risks, and 5) conformance with all applicable City policies and State and Federal regulations.

The City will utilize an investment manager and investment advisor in order to diversify the City's investment options while minimizing the cost of administering such a program.

Authorized investment instruments are detailed in the policy document and consist of an array of conservative instruments including U.S. Treasuries, Federal Agencies, Federal Instrumentality Securities, Repurchase Agreements, Commercial Paper, Corporate Securities, Intergovernmental Investment Pools under Chapter 163.01, Florida Local Government Surplus Funds, Money Market Mutual Funds, Time Certificate of Deposit, and Guaranteed Investment Contracts.

Debt Management Policy - The City will issue debt only in cases where it is a practical method for financing large capital projects. Debt may not be issued to cover operating expenditures.

The City will match the length of financing with the useful life of the asset being financed, wherever practical. The City will utilize the services of an outside financial advisor in the debt decision-making process. Refunding of existing debt is periodically analyzed to take advantage of lower interest rates where possible. The City will adhere to the bond covenants of each debt issue.

Legal Debt Limits - The City of Sanford currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Improvement Policy - The City will develop multi-year business plans every three to five years for capital improvements. These plans will be updated as necessary and used for future annual and five-year capital budgets.

The five-year Capital Improvement Plan will be incorporated into the City's Comprehensive Plan.

In the development of capital improvement Projects, the City will review the operational impact of each project.

Capital Asset Policy - The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.

The City has adopted a Capital Asset Policy Number 2.2.

The City will capitalize all property, plant and equipment with a cost of \$10,000 or more with an estimated useful life of at least two years. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Roads, bridges, water/sewer/stormwater lines and sidewalks will be capitalized when initial costs equal or exceed \$20,000 and have an estimated useful life of more than ten years. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Capital assets will be depreciated utilizing a straight-line method of depreciation.



Citywide Budget

- **Citywide Budget**
- **Fund Balance Analysis**
- **Budget Summaries**
- **FTE's Citywide**

2027 Citywide Budget

	<i>General Fund</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
Use of Fund Balance	\$ -	\$ 2,823,896	\$ -	\$ -
Estimated Revenues				
Taxes				
Property (Ad Valorem)	\$ 49,266,316	\$ -	\$ -	\$ -
Utility and Other Taxes	18,305,430	1,136,018	-	-
Business Tax	964,063	-	-	-
Other General Tax	106,365	-	-	-
Permits and Special Assessments	10,412	1,805,284	-	-
Intergovernmental	8,108,441	7,626,704	-	-
Charges for Services	4,683,643	87,191	-	-
Fines and Forfeitures	207,108	5,442	-	-
Other Revenues	6,591,994	452,927	70,000	479,640
Total Revenues	88,243,772	11,113,566	70,000	479,640
Transfers In	-	223,425	1,467,929	6,054,523
Total Revenues and Other Sources	88,243,772	11,336,991	1,537,929	6,534,163
Total Revenues, Transfers, and Balances	\$ 88,243,772	\$ 14,160,887	\$ 1,537,929	\$ 6,534,163
Expenditures				
General Government	\$ 13,586,208	\$ 2,469,632	\$ -	\$ 603,000
Public Safety	49,266,052	18,682	1,537,929	3,886,699
Physical Environment	2,973,558	134,019	-	320,000
Transportation	2,704,288	7,161,470	-	225,000
Economic Environment	1,214,150	508,811	-	-
Human Services	155,123	-	-	-
Culture and Recreation	9,283,516	-	-	927,000
Total Expenditures/Expenses	79,182,895	10,292,614	1,537,929	5,961,699
Transfers Out	8,595,877	-	-	-
Other Uses	465,000	-	-	-
Total Expenditures and Other Uses	88,243,772	10,292,614	1,537,929	5,961,699
Addition to Reserve (Fund Balance)	-	3,868,273	-	572,464
Total Appropriations and Reserves	\$ 88,243,772	\$ 14,160,887	\$ 1,537,929	\$ 6,534,163

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

2027 Citywide Budget

	<i>Enterprise Fund</i>	<i>Internal Service</i>	<i>Total</i>
Use of Fund Balance	\$ 8,806,698	\$ 346,667	\$ 11,977,261
<i>Estimated Revenues</i>			
<i>Taxes</i>			
Property (Ad Valorem)	\$ -	\$ -	\$ 49,266,316
Utility and Other Taxes	-	-	19,441,448
Business Tax	-	-	964,063
Other General Tax	-	-	106,365
Permits and Special Assessments	3,248,918	-	5,064,614
Intergovernmental	17,079	-	15,752,224
Charges for Services	56,295,200	22,344,825	83,410,859
Fines and Forfeitures	-	-	212,550
Other Revenues	3,577,386	1,251,166	12,423,113
Total Revenues	63,138,583	23,595,991	186,641,552
Transfers In	9,086,418	-	16,832,295
Total Revenues and Other Sources	72,225,001	23,595,991	203,473,847
Total Revenues, Transfers, and Balances	\$ 81,031,699	\$ 23,942,658	\$ 215,451,108
<i>Expenditures</i>			
General Government	\$ -	\$ -	\$ 16,658,840
Public Safety	-	-	54,709,362
Physical Environment	71,745,730	-	75,173,307
Transportation	-	-	10,090,758
Economic Environment	-	-	1,722,961
Human Services	-	-	155,123
Culture and Recreation	-	-	10,210,516
Total Expenditures/Expenses	71,745,730	-	168,720,867
Transfers Out	9,086,418	-	17,682,295
Other Uses	-	23,593,644	24,058,644
Total Expenditures and Other Uses	80,832,148	23,593,644	210,461,806
Addition to Reserve (Fund Balance)	199,551	349,014	4,989,302
Total Appropriations and Reserves	\$ 81,031,699	\$ 23,942,658	\$ 215,451,108

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

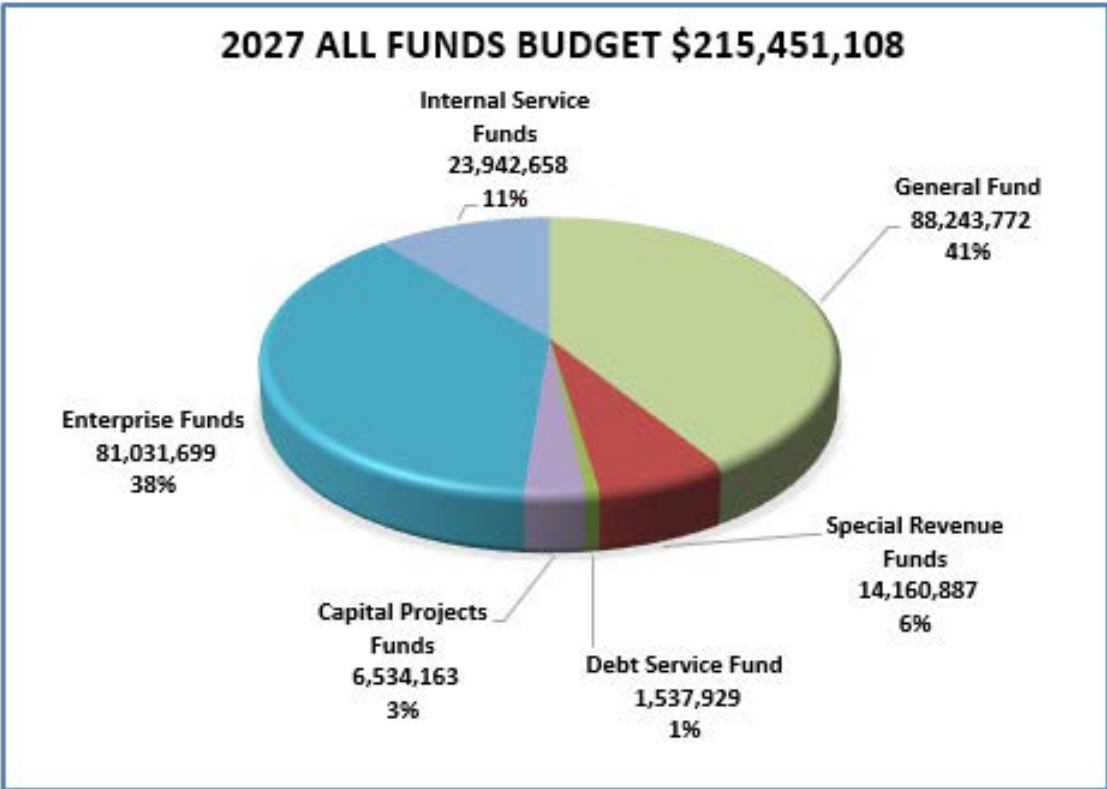
Changes in Fund Balance Analysis

	Actual Balance as of 9/30/25	Estimated Revenues 2025-26	Estimated Expenditures 2025-26	Net Change	Estimated Balance 9/30/26	Budgeted Revenues 2026-27	Budgeted Expenditures 2026-27	Net Change	Estimated Balance 9/30/27	
General Fund	43,726,741	85,590,488	(85,590,488)	0	43,726,741	88,243,772	(88,243,772)	0	43,726,741	0%
2nd Dollar Fund	91,439	11,300	(18,138)	(6,838)	84,601	6,810	(18,682)	(11,872)	72,729	-14%
Law Enforcement Trust Fund	536,813	45,390	0	45,390	582,203	51,913	0	51,913	634,116	9%
Local Option Gas Tax Fund	3,089,190	1,269,153	(904,670)	364,483	3,453,673	1,317,873	(960,470)	357,403	3,811,076	10%
Impact Fee Funds	6,451,047	909,500	(1,052,284)	(142,784)	6,308,263	1,092,636	0	1,092,636	7,400,899	17%
Building Fund	2,847,287	1,247,438	(2,630,405)	(1,382,967)	1,464,320	1,077,752	(2,368,488)	(1,290,736)	173,584	-88%
Local Option Sales Tax Funds	17,991,040	6,228,910	(8,630,920)	(2,402,010)	15,589,030	6,541,321	(5,576,000)	965,321	16,554,351	6%
Cemetery Fund	230,714	170,941	(129,834)	41,107	271,821	134,019	(134,019)	0	271,821	0%
CDBG Grant Fund	(28,594)	504,187	(630,586)	(126,399)	(154,993)	508,811	(508,811)	0	(154,993)	0%
Public Art Commission Fund	39,083	115,025	(115,025)	0	39,083	101,144	(101,144)	0	39,083	0%
8th Cent Fuel Tax Fund	1,251,618	588,132	(588,132)	0	1,251,618	521,074	(625,000)	(103,926)	1,147,692	-8%
Solid Waste Fund	1,255,284	8,940,400	(9,189,712)	(249,312)	1,005,972	9,997,393	(9,797,642)	199,751	1,205,723	20%
Stormwater Fund	51,879,704	6,502,314	(8,160,942)	(1,658,628)	50,221,076	6,771,369	(11,871,637)	(5,100,268)	45,120,808	-10%
Water and Wastewater Fund	264,482,454	50,896,104	(73,419,867)	(22,523,763)	241,958,691	56,975,402	(59,162,669)	(2,187,267)	239,771,424	-1%

Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. Only the unassigned balance over the minimum fund balance policy, which for City of Sanford is 14%, and is available for allocation for future year budgets. A negative fund balance is often referred to as a deficit.

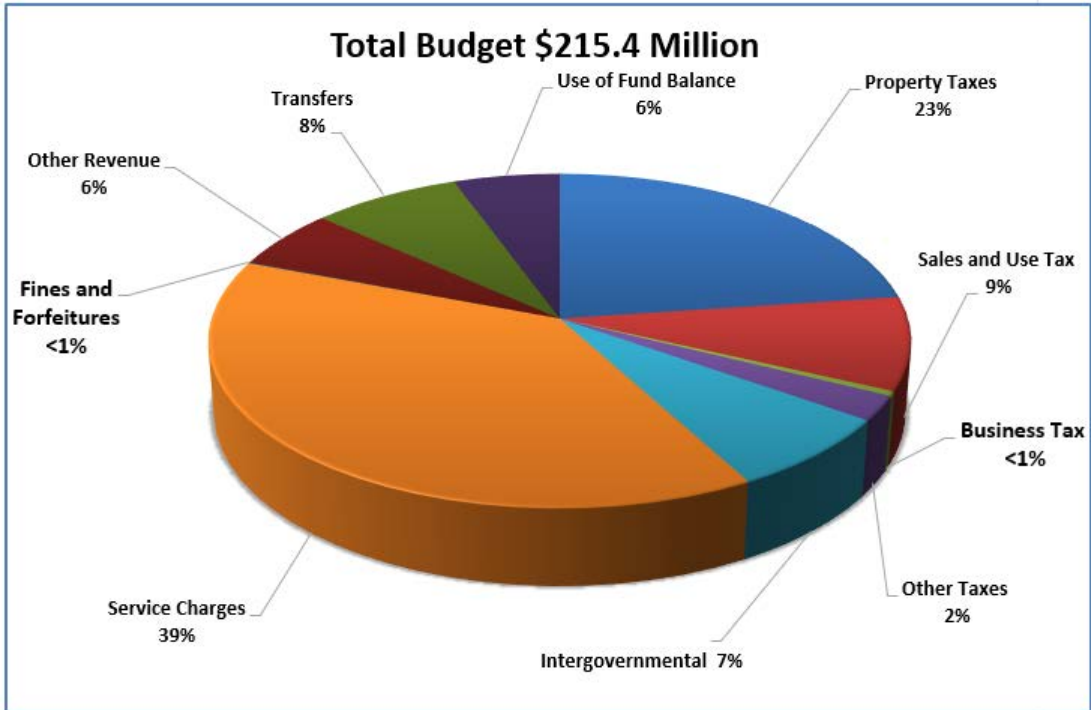
The 2nd Dollar Fund, Building Fund, and the Stormwater Fund, are all decreasing more than 10% due to budgeted use of reserves. The Local Option Gas Tax Fund is increasing more than 10% due to not using reserves to fund projects, the Impact Fee Funds are increasing more than 10% due to no current expansion projects, and the Solid Waste Fund is increasing more than 10% due to increased fee estimates and lower expenses.

Citywide Budget

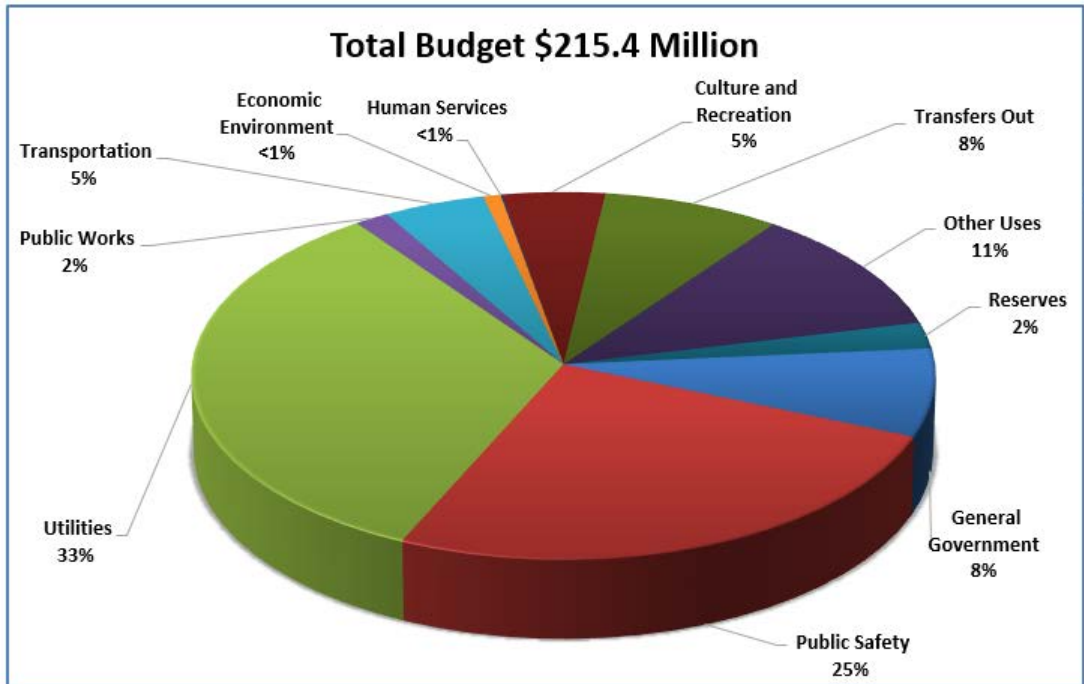


Citywide Budget Summaries

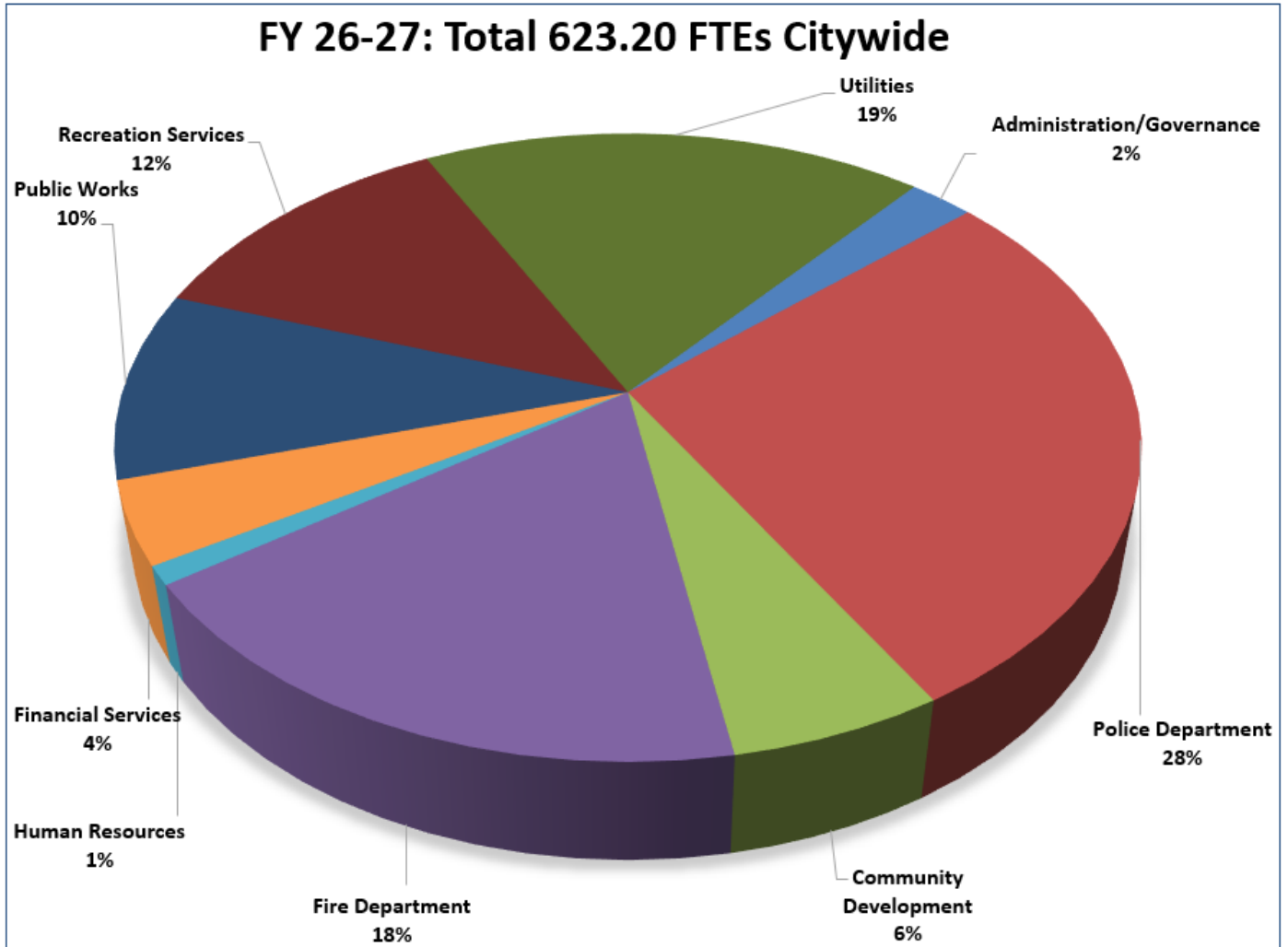
Revenues



Expenses



Authorized Positions by Service Area





CITY OF
SANFORD
FLORIDA

GENERAL FUND BUDGET

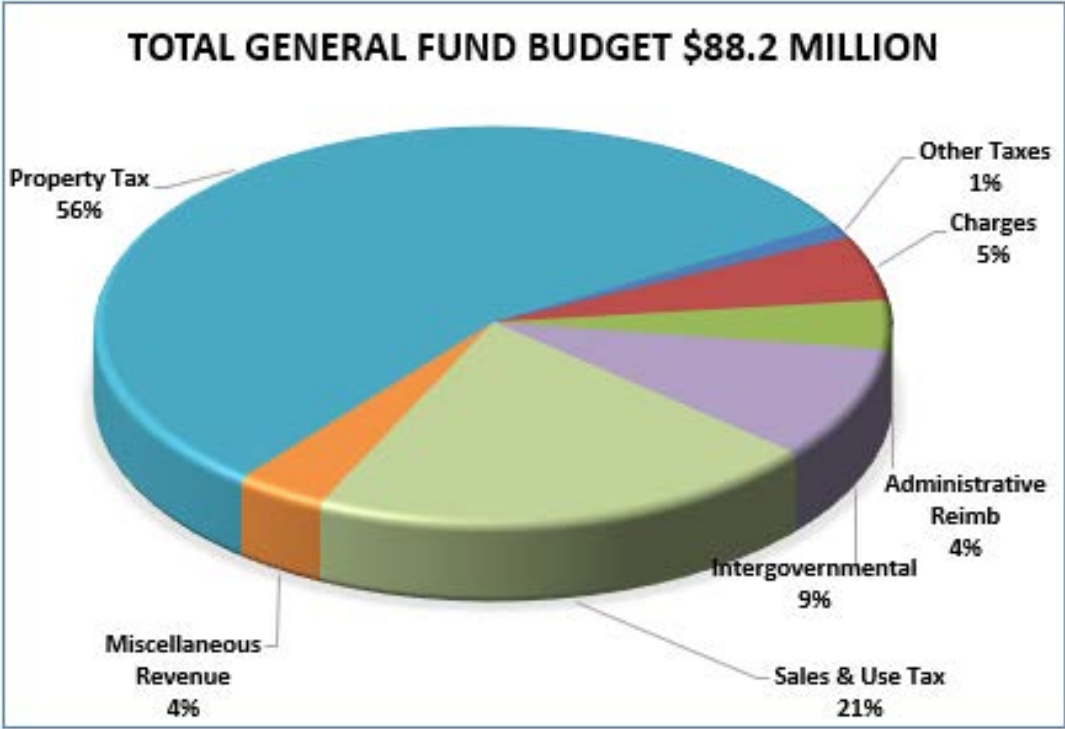
- **GENERAL FUND BUDGET SUMMARIES**
- **GENERAL FUND FUNDING SOURCES**
- **GENERAL FUND EXPENDITURES**
- **GENERAL FUND FIVE YEAR FORECAST**

General Fund Budget Summary

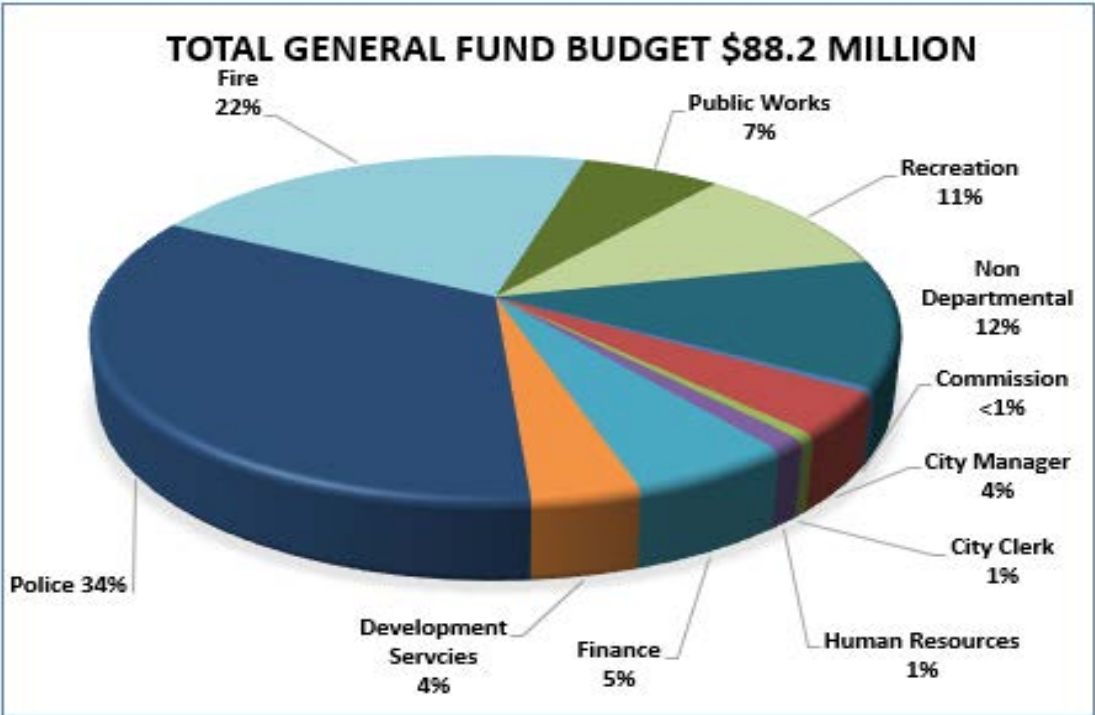
General Government Fund	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues					
Taxes	49,732,043	55,129,290	60,948,017	66,745,008	68,652,586
Intergovernmental	7,974,736	9,298,304	8,756,978	7,940,918	8,108,441
Charges for Services	5,669,807	5,758,221	6,769,301	5,007,447	4,683,643
Fines and Forfeitures	171,746	296,206	298,965	206,143	207,108
Interest	2,107,027	4,453,627	3,017,754	2,194,130	2,933,732
Rents and Royalties	44,736	32,074	33,073	38,235	36,418
Disposition of Property	310	55	1,756	-	-
Contributions and Donations	5,350	6,550	41,179	-	-
Other	3,701,196	5,799,648	4,221,245	3,458,607	3,621,844
Transfers	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Revenues \$	69,406,951 \$	80,773,975 \$	84,088,268 \$	85,590,488 \$	88,243,772
Expenditures					
Commission	240,769	322,307	331,153	342,941	359,977
City Manager	1,840,211	2,169,454	2,419,756	3,285,637	3,548,087
City Clerk	379,952	424,731	468,099	511,836	513,975
Human Resources	904,510	929,162	840,999	990,724	1,036,067
Finance	3,168,925	4,150,729	4,401,159	4,645,490	4,916,831
Development Services	2,163,106	2,610,818	2,882,189	3,052,875	3,286,829
Police	19,922,349	23,947,471	24,868,707	28,719,621	29,928,120
Fire	12,330,203	13,628,719	14,653,506	18,105,597	19,337,932
Public Works	4,008,513	5,044,044	5,467,551	5,569,753	5,817,469
Recreation	7,280,302	8,789,948	9,006,547	9,047,993	9,283,516
Non Departmental	8,359,997	18,443,650	20,993,212	11,318,021	10,214,969
Total Expenditures	\$ 60,598,837	\$ 80,461,033	\$ 86,332,878	\$ 85,590,488	\$ 88,243,772
Surplus/(Deficit)	\$ 8,808,114	\$ 312,942	\$(2,244,610)	\$ -	\$ -
Total Appropriation and Reserves	\$ 69,406,951	\$ 80,773,975	\$ 84,088,268	\$ 85,590,488	\$ 88,243,772

General Fund Budget Summaries

Revenues



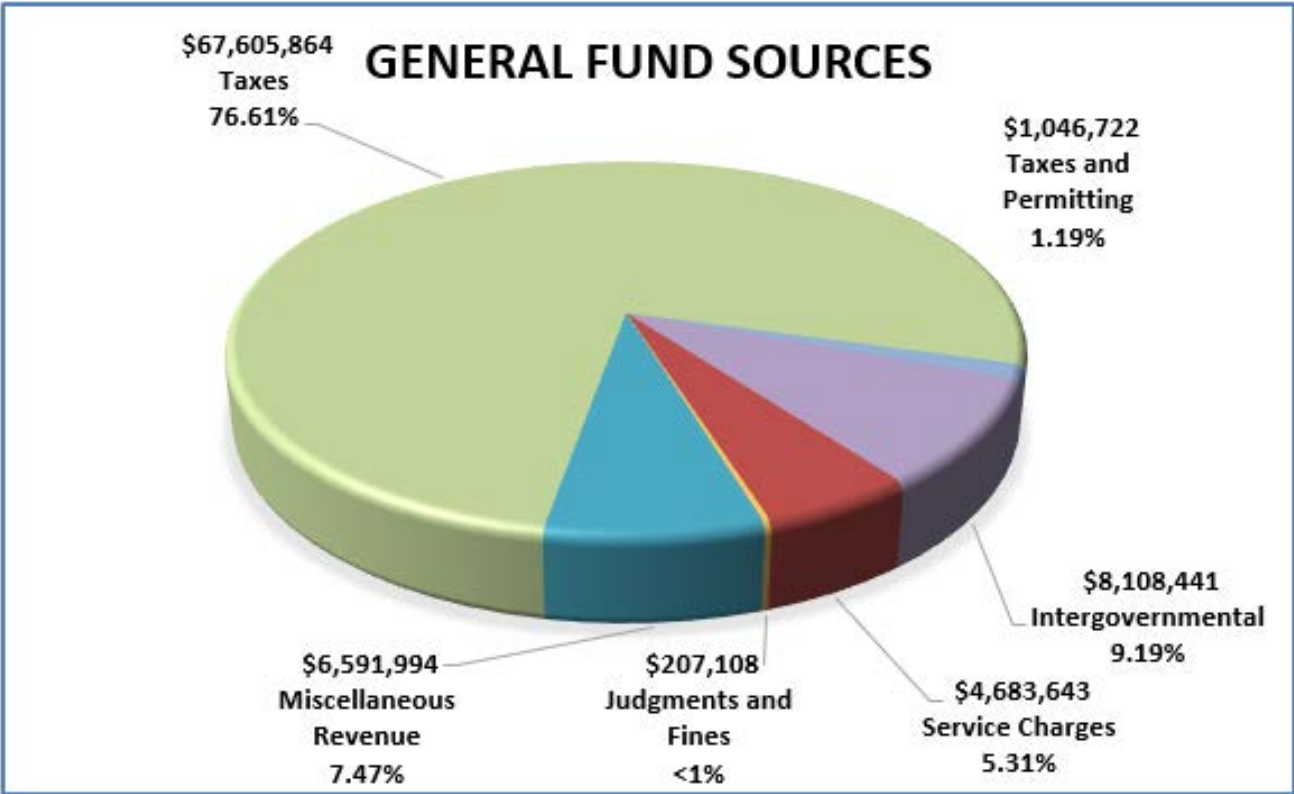
Expenditures



General Fund Sources

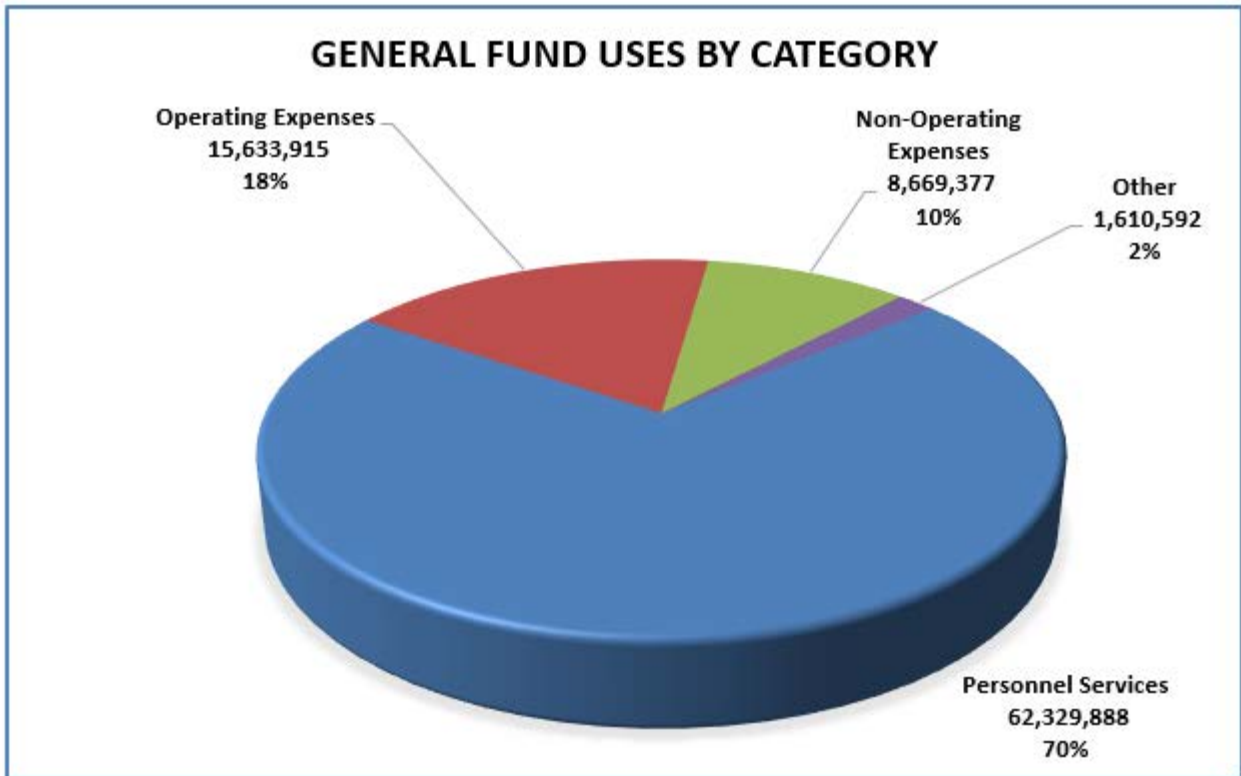
<i>Sources</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Actual</i>	<i>2026 Budget</i>	<i>2027 Budget</i>
Property Taxes	32,090,477	36,794,280	40,186,410	46,899,721	49,266,316
Franchise Fees	6,631,504	6,643,924	6,977,625	6,780,125	6,579,160
Utility Service Tax	7,266,482	7,715,157	8,159,429	8,580,181	8,889,879
Communication Service Tax	2,574,970	2,705,468	2,763,854	2,852,443	2,836,391
Other General Tax	45,057	27,644	1,081,267	54,500	34,118
Total Taxes	\$ 48,608,490	\$ 53,886,472	\$ 59,168,585	\$ 65,166,970	\$ 67,605,864
Business Tax Receipts	1,053,375	1,156,264	1,680,298	1,501,040	964,063
Building Permits	70,178	86,554	99,134	76,998	82,659
Total Taxes and Permits	\$ 1,123,553	\$ 1,242,818	\$ 1,779,432	\$ 1,578,038	\$ 1,046,722
Federal Grants	171,611	1,187,366	650,925	8,583	92,211
State Grants	6,262	29,413	29,368	-	-
State Shared Revenue	7,738,935	7,456,201	7,433,952	7,873,095	7,958,937
Local Grants	19,841	20,708	8,503	18,302	16,355
County Shared Revenue	38,088	44,762	71,732	40,938	40,938
Total Intergovernmental	\$ 7,974,736	\$ 8,738,449	\$ 8,194,480	\$ 7,940,918	\$ 8,108,441
Payment in Lieu of Taxes	2,933	1,237	1,259	1,259	1,328
General Government	700,237	207,150	267,101	282,740	157,925
Public Safety	4,143,522	3,850,163	4,641,700	4,223,562	4,027,755
Physical Environment	412,720	1,193,437	1,324,083	49,077	49,491
Transportation	-	-	-	-	-
Culture and Recreation	419,245	506,236	535,159	450,809	447,144
Total Service Charges	\$ 5,678,657	\$ 5,758,221	\$ 6,769,301	\$ 5,007,447	\$ 4,683,643
Fines and Forfeitures	73,872	76,855	51,800	75,878	90,662
Violations of Local Ordinances	97,874	219,350	247,166	130,265	116,446
Total Judgments and Fines	\$ 171,745	\$ 296,206	\$ 298,965	\$ 206,143	\$ 207,108
Interest	2,107,027	4,453,627	3,017,754	2,194,130	2,933,732
Rents and Royalties	44,736	32,074	33,073	38,235	36,418
Disposition of Property	310	55	1,756	-	-
Contributions and Donations	5,350	6,550	41,179	-	-
Other Miscellaneous Revenues	3,709,180	5,799,648	4,221,245	3,458,607	3,621,844
Interfund Transfers	-	-	-	-	-
Use of Reserves (Fund Balances)	-	-	-	-	-
Total Other Revenues	\$ 5,866,604	\$ 10,291,954	\$ 7,315,008	\$ 5,690,972	\$ 6,591,994
Total Sources	\$ 69,423,786	\$ 80,214,119	\$ 83,525,771	\$ 85,590,488	\$ 88,243,772

General Fund Sources



General Fund Uses

Uses	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salary	\$ 26,392,105	\$ 30,916,269	\$ 33,740,174	\$ 37,760,994	\$ 38,988,055
Benefits	13,928,237	15,930,199	17,242,007	20,806,158	23,341,833
Operating	10,837,662	11,856,908	10,939,932	12,458,461	12,489,645
Supplies	2,693,888	3,175,843	3,353,367	3,181,854	3,144,270
Capital	-	46,929	-	-	-
Transfers	7,190,276	17,298,972	19,932,948	9,978,771	8,595,877
Grants-in-Aid	27,705	41,415	72,646	73,050	73,500
Retiree Obligations	990,271	890,654	804,670	901,200	1,138,592
Other	171,539	249,604	247,135	430,000	472,000
<i>Total Revenue Over/(Under) Expenditures</i>	-	-	-	-	-
Total Uses \$	62,231,683	\$ 80,406,793	\$ 86,332,879	\$ 85,590,488	\$ 88,243,772



General Fund Five Year Forecast

	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Taxes	\$ 68,652,586	\$ 70,868,236	\$ 73,289,026	\$ 76,055,152	\$ 78,652,382
Intergovernmental	8,108,441	8,275,154	8,513,876	8,758,914	9,013,290
Charges for Services	4,683,643	5,001,042	5,040,366	5,128,879	5,210,507
Fines and Forfeitures	207,108	254,145	244,953	235,250	234,816
Interest	2,933,732	3,139,093	3,358,830	3,593,948	3,845,524
Rents and Royalties	36,418	35,542	36,019	23,261	33,372
Contributions and Donations	-	26,637	-	-	-
Other	3,621,844	3,791,169	3,782,935	3,813,237	3,962,045
Use of Fund Balance	-	-	-	-	-
Total Revenues	\$ 88,243,772	\$ 91,391,018	\$ 94,266,005	\$ 97,608,641	\$ 100,951,936
Personnel Services	\$ 62,032,383	\$ 65,695,451	\$ 70,056,832	\$ 74,303,841	\$ 78,825,806
Operating	15,633,915	16,822,379	17,327,050	17,846,862	18,382,268
Capital Outlay	-	-	-	-	-
Non-Operating Expenses	10,577,474	10,533,830	10,795,307	11,064,629	11,342,030
Total Expenditures	\$ 88,243,772	\$ 93,051,660	\$ 98,179,189	\$ 103,215,332	\$ 108,550,104
Surplus/(Deficit)	\$ -	\$ (1,660,642)	\$ (3,913,184)	\$ (5,606,691)	\$ (7,598,168)
Surplus/(Deficit) as % of Operating Budget	0.0%	-1.8%	-4.0%	-5.4%	-7.0%



CITY OF
SANFORD
FLORIDA

Departments

- **Administration and Governance**
- **Human Resources**
- **Financial Services**
- **Non-Departmental**
- **Community Development**
- **Police Department**
- **Fire Services**
- **Public Works**
- **Recreation**
- **Water and Wastewater**

Administration and Governance



Administration and Governance includes the City Commission, City Manager's Department, City Attorney, Economic Development, Community Relations, and City Clerk functions. The City Commission is responsible for making policy, passing ordinances and adopting the annual budget and tax rates. The Commission works directly with the City Manager, who is responsible for supervising government operations and implementing the policies adopted by the Commission. The City Clerk is the official keeper of the City's records, and documenting the decisions of the Commission for publication and compliance with Florida's stringent public records laws.

Summary

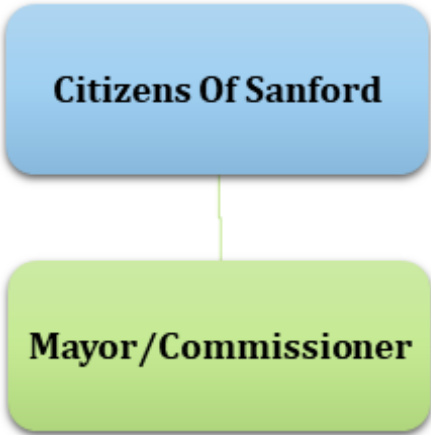
Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,327,689	\$ 1,508,659	\$ 1,659,400	\$ 1,811,603
Benefits	633,212	715,407	841,027	931,215
Operating	802,238	868,849	1,469,218	1,519,667
Supplies	59,758	58,072	105,769	94,554
Debt service	2,362	3,839	-	-
Other	36,995	64,186	65,000	65,000
Total	\$ 2,862,254	\$ 3,219,012	\$ 4,140,414	\$ 4,422,039

Funding Source	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Total	2,862,254	3,219,012	4,140,414	4,422,039
Total	\$ 2,862,254	\$ 3,219,012	\$ 4,140,414	\$ 4,422,039

Administration and Governance as a percentage of General Fund



CITY COMMISSION



Role of City Commission

The legislative branch of the City is composed of a five-member elected Commission, including a citywide elected Mayor. The City Commission is governed by the City Charter and by State and Local laws and regulations. The City Commission is responsible for the establishment and adoption of policy. The execution of such policy is delegated by the Commission to their appointed City Manager. The City Manager, City Clerk, and City Attorney serve at the pleasure of the City Commission. Individually and collectively, Commission members interact continually with citizens, community groups, business owners, as well as working together with other governmental agencies and jurisdictions. These relationships inform the policy-making decisions that the Commission undertakes in their bi-monthly workshops and regular public meetings, which are held "in the Sunshine".

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 124,668	\$ 134,080	\$ 137,348	\$ 142,745
Benefits	62,898	77,570	94,918	104,216
Operating	38,683	48,346	37,375	41,066
Supplies	4,822	5,799	8,300	6,950
Debt service	-	1,174	-	-
Other	36,995	64,186	65,000	65,000
Total \$	268,066	\$ 331,155	\$ 342,941	\$ 359,977

Funding Source				
Total	268,066	331,155	342,941	359,977
Total \$	268,066	\$ 331,155	\$ 342,941	\$ 359,977

City Commission Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Complete and outline expected goals for the City Manager and staff	City Commission	High Performing and Competent Government	FY27
Conduct an annual evaluation of the City Manager.	City Commission	High Performing and Competent Government	FY27

City Commission KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Ordinances Adopted	City Commission	1	Output	50	25	32	30
Resolutions Approved	City Commission	1	Output	137	122	115	120
City Commission meetings held	City Commission	1	Output	50	44	47	45
Approve and oversee a balanced budget	City Commission	5	Output	Yes	Yes	Yes	Yes
Annual reviews of Strategic Plan and Citywide Goals	City Commission	1	Efficiency	N/A	Yes	Yes	Yes

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

City Commission

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0101-511.11-00	Executive Salaries	111,632	121,030	131,367	134,948	140,345
001-0101-511.12-06	Reg Salaries - Opt Out Health Insurance	3,600	3,638	2,713	2,400	2,400
001-0101-511.21-00	FICA/Medicare Taxes	8,484	9,155	9,781	10,547	10,961
001-0101-511.22-01	Retirement Contributions - FRS	13,793	17,898	19,974	21,898	22,774
001-0101-511.23-00	Medical Insurance	37,572	35,431	47,242	61,380	69,129
001-0101-511.23-02	Medical Insurance - Life & ST Disability	359	178	317	892	924
001-0101-511.24-00	Worker's Compensation	248	236	256	201	428
	Subtotal Personnel Services	\$ 175,688	\$ 187,566	\$ 211,650	\$ 232,266	\$ 246,961
Operating						
001-0101-511.34-00	Other Contractual Services	5,094	5,252	3,287	3,676	3,500
001-0101-511.40-00	Travel & Per Diem	12,732	20,551	16,684	15,850	15,850
001-0101-511.41-00	Communications Services	1,986	1,960	2,119	2,000	2,000
001-0101-511.42-00	Postage & Transportation	7	-	1	-	-
001-0101-511.44-10	GASB87	-	-	4,994	-	-
001-0101-511.45-01	Insurance - Operating Liability	868	787	959	774	741
001-0101-511.47-00	Printing & Binding	261	181	379	375	525
001-0101-511.48-00	Promotional Activities	-	-	140	1,100	450
001-0101-511.49-00	Other Charges/Obligations	22,147	9,952	19,783	13,600	18,000
001-0101-511.51-00	Office Supplies	-	-	-	200	-
001-0101-511.52-00	Operating Supplies	-	-	-	1,000	1,000
001-0101-511.52-05	Operating Supplies - Uniforms	220	412	358	600	600
001-0101-511.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	1,350	1,741	1,350	1,350
001-0101-511.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,974	3,060	3,700	4,000	4,000
001-0101-511.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	1,150	-
	Subtotal Operating	\$ 45,289	\$ 43,505	\$ 54,145	\$ 45,675	\$ 48,016
Debt service						
001-0101-511.71-01	Lease Payment/GASB87	-	-	1,062	-	-
001-0101-511.72-01	Int Payment/GASB87	-	-	112	-	-
	Subtotal Debt service	\$ -	\$ -	\$ 1,174	\$ -	\$ -
Other						
001-0101-511.81-00	Grants	19,795	36,995	64,186	65,000	65,000
	Subtotal Other	\$ 19,795	\$ 36,995	\$ 64,186	\$ 65,000	\$ 65,000
Total		\$ 240,772	\$ 268,066	\$ 331,155	\$ 342,941	\$ 359,977

CITY MANAGER'S OFFICE





Mission Statement

To manage and direct all activities of City government in a manner consistent with the City Charter, Code of Ordinances, and as directed by the City Commission, and to provide the citizens of Sanford with efficient and effective services that meet their needs and to deliver them in a friendly and courteous manner.

Role of City Manager

The Office of the City Manager provides the Citizens, visitors, and business owners within Sanford efficient and effective service. The Office of the City Manager includes an Assistant City Manager as part of its leadership team as well as the Communications & Marketing, Economic Development, Strategic Performance, and the Community Relations divisions.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 514,376	\$ 570,109	\$ 675,064	\$ 695,254
Benefits	221,467	243,445	299,685	318,181
Operating	60,024	59,636	67,825	71,354
Supplies	28,200	23,632	48,025	39,655
Debt service	1,137	1,321	-	-
Total	\$ 825,204	\$ 898,143	\$ 1,090,599	\$ 1,124,444

Funding Source				
Total	825,204	898,143	1,090,599	1,124,444
Total	\$ 825,204	\$ 898,143	\$ 1,090,599	\$ 1,124,444

City Manager

City Manager's Office Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
90% on-time completion rate of measurable objectives/required reporting to City Commission	City Manager	High Performing and Competent Government	FY27
Establish training and employee development plan for all employees.	City Manager	High Performing and Competent Government	FY27
Work with City staff to improve and transition 3 processes to be efficient and effective for data collection and decisions.	City Manager	High Performing and Competent Government	FY27
Continue to support the revitalization of the Seminole Towne Center	Economic Development	Preparing for Future/Sustainability	FY27
Creation of a Public Arts masterplan.	Public Art	Preparing for Future/Sustainability	FY27
Continue to inform public on city processes (workflow).	Communications	High Performing and Competent Government	FY27
Create a work process for key social media tracking and uniform response	Communications	Preparing for Future/Sustainability	FY27
Bringing awareness to My Brother's Keeper Program and add additional mentors.	Community Relations	Community Safety and Wellbeing	FY27
Host 2 public services and 2 housing and rehab workshops	Community Relations	Preparing for Future/Sustainability	FY27
Process All Home Inspections for housing and rehab program on average Within 4 weeks	CDBG	High Performing and Competent Government	FY27
Review All Housing and Rehab applications on average within 6 Weeks	CDBG	High Performing and Competent Government	FY27

City Manager Office KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
% of employees who feel valued by this organization	City Manager	2	Effectiveness	64%	63%	70%	75%
# of Website Visits	Communications	1	Effectiveness	974,444	"-	1,500,000	1,500,000
Social Media Impressions (top 3 social media platforms)	Communications	1	Effectiveness	3,187,113	6,023,280	6,500,000	7,000,000
# of Video projects/digital/print campaigns produced	Communications	1	Output	N/A	1	3	4
# of public art installations	Communications	2	Output	31	31	33	33
# of business interactions	Economic Development	3	Efficiency	410	277	1500	300
# of community engagements	Economic Development	3	Efficiency	291	202	150	150
# of My Brother's Keepers events	Community Relations	1	Output	3	6	9	10
# of clients served	CDBG	2	Output	1,814	N/A	1,100	1,100
# of workshops hosted	CDBG	1	Output	3	9	4	6
Average amount of time to review housing and rehab applications	CDBG	2	Output	6 weeks	N/A	1.5 hours per applicant	1.5 hours per applicant

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report. "-" indicates KPI's not received by the deadline for the budget.

Our Accomplishments in 2025-26

- ❖ Completed an employee survey and worked with various departments to implement adjustments that address concerns.
- ❖ Hosted first C.A.R.E. week, an employee event focused on the education and promotion of the revised City organizational values.
- ❖ Completion of the Mayfair Golf Course Clubhouse, which opened to the public in December 2025.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
City Manager					
City Manager	1.00	1.00	-	1.00	-
Assistant City Manager	1.00	1.00	-	1.00	-
Executive Assistant to the City Manager	1.00	1.00	-	1.00	-
Strategic Performance Manager	-	1.00	-	1.00	-
Administrative Coordinator **	-	-	-	-	0.50
Intern	1.00	1.00	-	1.00	-
Total Full Time Equivalents	4.00	5.00	-	5.00	0.50

**Split between funds or departments/divisions

City Manager

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0102-512.11-00	Executive Salaries	-	-	-	258,139	-
001-0102-512.12-00	Regular Salaries & Wages	437,647	493,529	549,504	361,729	639,588
001-0102-512.12-02	Regular Salaries - Additional Pays	26,001	20,847	17,162	17,068	17,538
001-0102-512.13-00	Part Time Wages	-	-	3,443	38,128	38,128
001-0102-512.21-00	FICA/Medicare Taxes	29,470	32,006	35,713	41,952	44,992
001-0102-512.22-01	Retirement Contributions - FRS	134,136	125,389	138,711	156,198	159,823
001-0102-512.22-06	Retirement Contributions - City Cont 457	6,385	7,103	7,560	14,337	14,555
001-0102-512.23-00	Medical Insurance	56,358	53,147	57,114	81,839	92,172
001-0102-512.23-02	Medical Insurance - Life & ST Disability	2,609	2,841	3,259	4,360	4,520
001-0102-512.24-00	Worker's Compensation	1,012	981	1,088	999	2,119
	Subtotal Personnel Services	\$ 693,618	\$ 735,843	\$ 813,554	\$ 974,749	\$ 1,013,435
Operating						
001-0102-512.31-00	Professional Services	-	2,000	-	-	-
001-0102-512.34-00	Other Contractual Services	-	663	-	4,000	3,000
001-0102-512.34-21	Other Contractual Services-Lobbying Activity	30,000	30,090	30,090	30,720	30,720
001-0102-512.40-00	Travel & Per Diem	7,799	8,308	3,677	10,331	11,318
001-0102-512.41-00	Communications Services	3,606	3,491	3,810	3,460	3,791
001-0102-512.42-00	Postage & Transportation	200	222	103	250	200
001-0102-512.44-00	Rentals & Leases	1,501	1,604	1,690	1,500	1,547
001-0102-512.44-10	Rentals & Leases-GASB87	(1,499)	(1,137)	5,617	-	-
001-0102-512.45-01	Insurance - Operating Liability	7,137	7,229	8,521	9,592	12,866
001-0102-512.46-00	Repair & Maintenance Services	299	721	299	549	549
001-0102-512.47-00	Printing & Binding	1,371	1,452	1,130	1,680	1,480
001-0102-512.48-00	Promotional Activities	102	1,444	512	1,500	1,000
001-0102-512.49-00	Other Charges/Obligations	4,416	3,937	4,187	4,243	4,883
001-0102-512.51-00	Office Supplies	1,023	1,229	986	1,500	1,000
001-0102-512.52-00	Operating Supplies	144	72	944	2,000	1,000
001-0102-512.52-05	Operating Supplies - Uniforms	-	-	-	500	250
001-0102-512.54-01	Books/Pubs/Subsc/Memb - Prof Dues	16,034	15,260	16,572	17,270	19,305
001-0102-512.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	9,729	11,639	5,130	26,755	18,100
	Subtotal Operating	\$ 81,862	\$ 88,224	\$ 83,268	\$ 115,850	\$ 111,009
Debt service						
001-0102-512.71-01	Lease Payment/GASB87	1,447	1,125	1,195	-	-
001-0102-512.72-01	Int Payment/GASB87	52	12	126	-	-
	Subtotal Debt service	\$ 1,499	\$ 1,137	\$ 1,321	\$ -	\$ -
Total \$		\$ 776,979	\$ 825,204	\$ 898,143	\$ 1,090,599	\$ 1,124,444

Communications Office

Role of Communications Office

The Communications Office is responsible for overall online and offline communications, branding, and media content. The Communications office ensures consistency of messaging and brand identity compliance across the entire organization, while also keeping the public informed of City projects, services, programs and events. The Communications Office also helps foster citizen engagement, through a variety of initiatives including Citizen's Academy and the Mayor's Youth Council.

Our Accomplishments in 2025-26

- ❖ Develop an Internal Communications Helpdesk – Digital request form to create efficient and effective external communications.
- ❖ Worked in partnership with IT to improve ADA compliance (which will continue into FY27).
- ❖ Created a Hurricane Preparedness campaign shared across social media channels.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 93,709	\$ 148,012	\$ 178,714	\$ 202,150
Benefits	38,000	58,630	81,852	92,846
Operating	41,672	39,070	35,585	81,744
Supplies	548	1,134	7,150	7,190
Total \$	173,929	\$ 246,846	\$ 303,301	\$ 383,930

Funding Source				
Total	173,929	246,846	303,301	383,930
Total \$	173,929	\$ 246,846	\$ 303,301	\$ 383,930

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
City Manager-Communications Office					
Communications & Marketing Manager	1.00	1.00	-	1.00	-
Digital Media Specialist	1.00	1.00	-	1.00	-
Total Full Time Equivalents	2.00	2.00	-	2.00	-

Communications Office

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0102-515.12-00	Regular Salaries & Wages	83,251	92,002	145,546	176,314	200,350
001-0102-515.12-02	Regular Salaries - Additional Pays	600	1,563	1,813	2,400	1,800
001-0102-515.14-00	Overtime	211	144	653	-	-
001-0102-515.21-00	FICA/Medicare Taxes	6,143	6,887	11,022	13,723	15,522
001-0102-515.22-01	Retirement Contributions - FRS	10,323	12,519	19,725	25,793	29,309
001-0102-515.23-00	Medical Insurance	18,853	17,780	26,670	40,920	46,086
001-0102-515.23-02	Medical Insurance - Life & ST Disability	572	631	928	1,153	1,313
001-0102-515.24-00	Worker's Compensation	187	183	285	263	616
	Subtotal Personnel Services	\$ 120,140	\$ 131,709	\$ 206,642	\$ 260,566	\$ 294,996
Operating						
001-0102-515.31-00	Professional Services	12,175	5,320	-	-	6,056
001-0102-515.40-00	Travel & Per Diem	500	569	1,002	1,200	356
001-0102-515.41-00	Communications Services	178	179	291	179	-
001-0102-515.42-00	Postage & Transportation	-	-	49	-	-
001-0102-515.44-00	Rentals & Leases	-	-	-	-	-
001-0102-515.45-01	Insurance - Operating Liability	2,381	858	1,152	1,106	1,106
001-0102-515.46-00	Repair & Maintenance Services	718	12,382	12,752	14,100	1,576
001-0102-515.47-00	Printing & Binding	45	126	182	10,900	53,600
001-0102-515.48-00	Promotional Activities	34,553	21,372	22,683	7,300	18,250
001-0102-515.49-00	Other Charges/Obligations	689	866	959	800	800
001-0102-515.51-00	Office Supplies	-	44	284	1,000	500
001-0102-515.52-00	Operating Supplies	720	-	-	-	-
001-0102-515.52-05	Operating Supplies - Uniforms	-	-	-	-	250
001-0102-515.54-01	Books/Pubs/Subsc/Memb - Prof Dues	150	179	250	350	1,015
001-0102-515.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,024	325	600	5,800	5,425
	Subtotal Operating	\$ 53,133	\$ 42,220	\$ 40,204	\$ 42,735	\$ 88,934
	Total	\$ 173,273	\$ 173,929	\$ 246,846	\$ 303,301	\$ 383,930

Public Art Commission Fund

The Communication division manages the Public Art Commission Fund. The Public Art Commission plays a vital role in enriching the urban environment, fostering creativity and cultural exchange, promoting a sense of community and belonging in the city through cultural enrichment, community engagement, beautification and urban renewal, tourism and economic development, civic pride, accessibility, and inclusively.

Our Accomplishments in 2025-26

- ❖ Sanford Soundstage has monthly events bringing local musicians to City hall and the City website.
- ❖ Debuted art piece "Bombay Sapphire" outside of city hall.

The budget for this program is located in the Special Revenue Fund section of this budget document.

Economic Development

Role of Economic Development

The Economic Development Division strives to retain, explain, and attract business throughout the City. Understanding the trends and conditions of the market helps the economic development team respond to various business assistance needs. Another critical responsibility is to communicate the benefits of investing in the city; through strategic marketing efforts the department communicates to both business and potential customers.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 166,215	\$ 232,683	\$ 258,883	\$ 300,263
Benefits	81,106	113,884	138,484	156,140
Operating	158,616	136,042	808,759	731,852
Supplies	12,086	15,387	29,595	25,895
Total	\$ 418,023	\$ 497,996	\$ 1,235,721	\$ 1,214,150

Funding Source				
Total	418,023	497,996	1,235,721	1,214,150
Total	\$ 418,023	\$ 497,996	\$ 1,235,721	\$ 1,214,150

Our Accomplishments in 2025-26

- ❖ Participated in 75 Community Engagements.
- ❖ Exceeded the goal of 150 Business Interactions by December 2026, continued to reach out and passed 1,500 interactions by the end of the year.
- ❖ Successfully sunset the Community Redevelopment Agency and related projects.
- ❖ Provided a small business support training program providing access to self-paced training videos, and increase business interactions for the year.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
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City Manager-Economic Development					
Economic Development and Promotions Director	1.00	1.00	-	1.00	-
Administrative Coordinator **	-	-	-	-	0.50
Economic Development Project Manager **	0.40	1.00	-	1.00	-
Farmers Market Coordinator (Part-Time)	-	-	-	-	0.15
Administrative Specialist III **	0.50	0.50	-	0.50	-
Total Full Time Equivalents	1.90	2.50	-	2.50	0.65

**Split between funds or departments/divisions

Economic Development

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0102-559.12-00	Regular Salaries & Wages	145,010	160,784	227,221	252,483	293,863
001-0102-559.12-02	Regular Salaries - Additional Pays	3,817	5,431	5,431	5,400	5,400
001-0102-559.14-00	Overtime	148	-	31	1,000	1,000
001-0102-559.21-00	FICA/Medicare Taxes	10,735	12,065	16,981	19,878	23,056
001-0102-559.22-01	Retirement Contributions - FRS	33,887	41,526	58,613	65,403	72,624
001-0102-559.23-00	Medical Insurance	31,161	26,157	36,366	51,150	57,608
001-0102-559.23-02	Medical Insurance - Life & ST Disability	933	1,053	1,470	1,667	1,937
001-0102-559.24-00	Worker's Compensation	308	305	454	386	915
	Subtotal Personnel Services	\$ 225,999	\$ 247,321	\$ 346,567	\$ 397,367	\$ 456,403
Operating						
001-0102-559.31-00	Professional Services	1,584	11,950	5,500	-	-
001-0102-559.34-00	Other Contractual Services	43,585	49,633	51,442	72,500	352,500
001-0102-559.40-00	Travel & Per Diem	50	2,851	1,592	8,000	5,500
001-0102-559.41-00	Communications Services	2,242	2,313	2,233	2,315	2,315
001-0102-559.42-00	Postage & Transportation	-	36	319	100	200
001-0102-559.45-01	Insurance - Operating Liability	6,031	4,753	6,164	1,487	2,120
001-0102-559.46-00	Repair & Maintenance Services	1,500	1,520	1,520	1,167	1,167
001-0102-559.47-00	Printing & Binding	704	544	411	1,067	567
001-0102-559.48-00	Promotional Activities	47,707	83,946	57,624	721,273	366,633
001-0102-559.49-00	Other Charges/Obligations	569	1,070	9,237	850	850
001-0102-559.51-00	Office Supplies	170	-	100	500	250
001-0102-559.52-00	Operating Supplies	178	-	37	-	-
001-0102-559.54-01	Books/Pubs/Subsc/Memb - Prof Dues	5,106	10,625	14,045	22,895	19,945
001-0102-559.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	495	1,460	985	6,000	5,500
001-0102-559.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	1	220	200	200
	Subtotal Operating	\$ 109,921	\$ 170,702	\$ 151,429	\$ 838,354	\$ 757,747
	Total	\$ 335,920	\$ 418,023	\$ 497,996	\$ 1,235,721	\$ 1,214,150

CRA Fund

The Economic Development division manages the Sanford Community Redevelopment Fund (CRA). The CRA district is comprised of the historic downtown. The CRA manages tax increment funding with a goal of multiplying the TIF by managing grants and other programs. The secondary efforts are special event promotion, public art, and the trolley system connecting downtown with SunRail and Amtrak.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
CRA					
Police Officer	2.00	-	-	-	-
Purchasing Manager **	0.03	-	-	-	-
Economic Development Project Manager **	0.60	-	-	-	-
Project Manager **	0.15	-	-	-	-
Maintenance Worker, Lead	1.00	-	-	-	-
Total Full Time Equivalents	3.78	-	-	-	-

**Split between funds or departments/divisions

The budget for this program is located in the Special Revenue Fund section of this budget document.

Community Relations

Role of Community Relations

The Community Relations division ensures the City of Sanford embraces diversity and inclusion while it promotes equality, justice and equal protection under the law for all its citizens. Through our CDBG program, overseen by the division, Community Relations ensures all residents in Sanford are treated fairly and have equal access to opportunities in education, employment, housing and certain public accommodations regardless of race, color, religion, gender, or national origin.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 173,145	\$ 156,608	\$ 120,003	\$ 181,187
Benefits	96,605	87,245	72,577	97,471
Operating	82,204	78,698	99,184	95,951
Supplies	9,885	9,100	7,099	10,954
Total \$	361,839	\$ 331,651	\$ 298,863	\$ 385,563

Funding Source				
Total	361,839	331,651	298,863	385,563
Total \$	361,839	\$ 331,651	\$ 298,863	\$ 385,563

Our Accomplishments in 2025-26

- ❖ Hosted 2 Community Engagement Event in Partnership with CBDG.
- ❖ Hosted 1 Cultural Field Trip, 1 College Tour, and 1 Boys II Men social with My Brother's Keeper.
- ❖ Hosted 2 Community Dialogue Sanford Speaks.
- ❖ Debuted the Historic Goldsboro Commemorative quilt in partnership with the REEI committee.
- ❖ Brought 3 Proclamations to promote culture throughout Sanford.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
City Manager-Community Relations					
Community Relations and Neighborhood Engagement Director **	0.78	0.78	0.22	1.00	-
Administrative Specialist III **	0.50	0.50	-	0.50	-
Total Full Time Equivalents	1.28	1.28	-	1.50	-

**Split between funds or departments/divisions

Community Relations

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0102-569.12-00	Regular Salaries & Wages	91,452	167,237	147,330	107,403	168,587
001-0102-569.12-02	Regular Salaries - Additional Pays	175	956	1,206	3,600	3,600
001-0102-569.14-00	Overtime	4,286	4,952	8,072	9,000	9,000
001-0102-569.21-00	FICA/Medicare Taxes	7,026	12,739	11,720	9,141	13,910
001-0102-569.22-01	Retirement Contributions - FRS	15,185	45,981	45,627	36,392	51,605
001-0102-569.23-00	Medical Insurance	21,361	36,249	28,357	26,189	29,496
001-0102-569.23-02	Medical Insurance - Life & ST Disability	589	1,102	1,023	679	1,085
001-0102-569.24-00	Worker's Compensation	388	534	518	176	1,375
	Subtotal Personnel Services	\$ 140,462	\$ 269,750	\$ 243,853	\$ 192,580	\$ 278,658
Operating						
001-0102-569.31-00	Professional Services	26,250	-	-	-	-
001-0102-569.34-00	Other Contractual Services	32,664	74,382	69,365	80,055	74,055
001-0102-569.40-00	Travel & Per Diem	569	2,991	4,037	3,189	3,238
001-0102-569.41-00	Communications Services	1,793	1,880	1,934	2,440	2,440
001-0102-569.42-00	Postage & Transportation	95	113	3	170	150
001-0102-569.45-01	Insurance - Operating Liability	3,571	858	1,152	6,190	8,040
001-0102-569.46-00	Repair & Maintenance Services	264	310	-	-	-
001-0102-569.47-00	Printing & Binding	-	60	-	1,024	500
001-0102-569.48-00	Promotional Activities	769	600	286	4,116	500
001-0102-569.49-00	Other Charges/Obligations	1,790	1,010	1,921	2,000	7,028
001-0102-569.51-00	Office Supplies	361	948	558	1,024	800
001-0102-569.52-00	Operating Supplies	588	6,437	6,052	3,326	7,000
001-0102-569.52-05	Operating Supplies	147	245	-	314	400
001-0102-569.54-01	Books/Pubs/Subsc/Memb - Prof Dues	940	940	940	1,298	1,254
001-0102-569.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	1,315	1,550	1,137	1,500
	Subtotal Operating	\$ 69,801	\$ 92,089	\$ 87,798	\$ 106,283	\$ 106,905
	Total	\$ 210,263	\$ 361,839	\$ 331,651	\$ 298,863	\$ 385,563

The Community Relations Director also oversees two grant funded programs: the Community Development Block Grant (CDBG) and the Neighborhood Stabilization Program (NSP). CDBG provides grants to entitled cities, urban counties and states to develop viable urban communities by providing decent housing and a suitable living environment. Funds for the NSP are currently expended but monitoring is still necessary going forward.

CDBG Fund

The Community Development Block Grant (CDBG) helps sustain viable communities within the City of Sanford by supporting decent housing initiatives and living environments through the expansion of economic opportunities for low to moderate income families.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Community Relations - CDBG (Grant Funded)					
CDBG Program Manager	1.00	1.00	-	1.00	-
Total Full Time Equivalents	1.00	1.00	-	1.00	-

The budget for this program is located in the Special Revenue Fund section of this budget document.

Our Accomplishments in 2025-26

- ❖ Awarded a public services grant to Bentley Education and Development Center and Rescue Outreach Mission.
- ❖ Released the Housing and Rehabilitation program the first week in October. Provided award to nine homes for repairs.
- ❖ Proclaimed the week of April 6th as National Community Development week. Hosted a Community Development week event Goldsboro Trail Beautification on April 11th.
- ❖ Drawdowns were done monthly and achieved timeliness.

LIHEAP Division & LIHEAP Fund

The Low-Income Home Energy Assistance Program (LIHEAP) assists eligible low-income households with home energy cost associated with heating and cooling.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Community Relations - LIHEAP (Grant Funded)					
Community Relations and Neighborhood Engagement Director **	0.22	0.22	(0.22)	-	-
Case Worker	1.50	1.50	(1.50)	-	-
Program Coordinator	1.00	-	-	-	-
LIHEAP Program Manager	-	1.00	(1.00)	-	-
Total Full Time Equivalents	2.72	2.72	(2.72)	-	-

**Split between funds or departments/divisions

The budget for this program is located in the Special Revenue Fund section of this budget document.

City Attorney

The City Attorney's office provides legal advice to the City covering municipal law, liability issues, and contractual reviews as well as recommending additional legal expertise when needed.

Summary

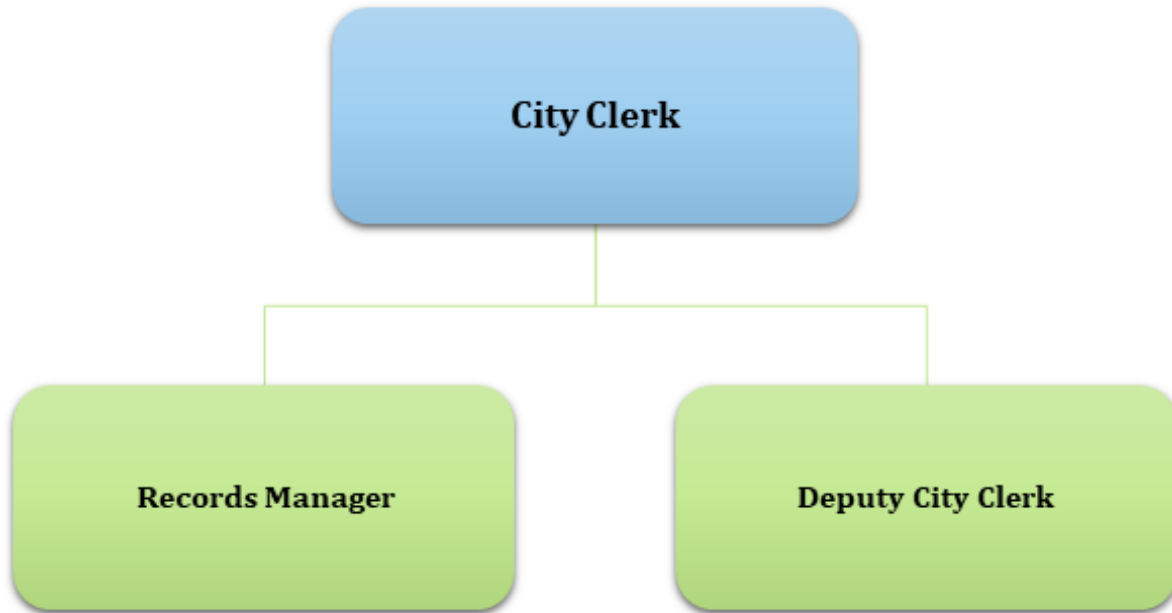
Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating	\$ 390,061	\$ 445,122	\$ 356,103	\$ 440,000
Supplies	400	-	1,050	-
Total	\$ 390,461	\$ 445,122	\$ 357,153	\$ 440,000

Funding Source				
Total	390,461	445,122	357,153	440,000
Total	\$ 390,461	\$ 445,122	\$ 357,153	\$ 440,000

City Attorney

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
001-0103-514.31-00	Professional Services	344,022	389,132	445,122	355,000	440,000
001-0103-514.40-00	Travel & Per Diem	847	929	-	810	-
001-0103-514.49-00	Other Charges/Obligations	145	-	-	293	-
001-0103-514.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	-	700	-
001-0103-514.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	350	400	-	350	-
	Subtotal Operating	\$ 345,364	\$ 390,461	\$ 445,122	\$ 357,153	\$ 440,000
	Total	\$ 345,364	\$ 390,461	\$ 445,122	\$ 357,153	\$ 440,000

CITY CLERK



Mission Statement

The City Clerk's mission is to provide effective and efficient administrative support to the City Commission in accordance with Statutes, Charter, Code and City Commission directives. It is also to provide information to the public in a fair, impartial and efficient manner.

Role of City Clerk

The City Clerk serves as the official record-keeper for the City, perpetuating the minutes of all City Commission meetings and recording all ordinances, resolutions and other actions of the City Commission. The City Clerk is responsible for publishing the agenda and supplemental information for all City Commission meetings. In addition, the Clerk must ensure that all meetings are held "in the Sunshine" with legal notice and in compliance with public records laws.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 255,576	\$ 267,167	\$ 289,388	\$ 290,004
Benefits	133,136	134,633	153,511	162,361
Operating	30,978	61,935	64,387	57,700
Supplies	3,817	3,020	4,550	3,910
Debt service	1,225	1,344	-	-
Total \$	424,732	\$ 468,099	\$ 511,836	\$ 513,975

Funding Source				
Total	424,732	468,099	511,836	513,975
Total \$	424,732	\$ 468,099	\$ 511,836	\$ 513,975

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
City Clerk					
City Clerk	1.00	1.00	-	1.00	-
Records Manager	1.00	1.00	-	1.00	-
Deputy City Clerk	1.00	1.00	-	1.00	-
Total Full Time Equivalents	3.00	3.00	-	3.00	-

City Clerk's Office Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Records request received and processed within an average of 7 business days	City Clerk	High Performing and Competent Government	FY27
50% of Commission meetings with no late agenda submissions	City Clerk	High Performing and Competent Government	FY27
Obtain training for CEU for entire department	City Clerk	High Performing and Competent Government	FY27
Ensure all staff are up to date with required ethics training	City Clerk	High Performing and Competent Government	FY27

Our Accomplishments in 2025-26

- ❖ Scanned 30,000 Documents/pages into Laserfiche.
- ❖ Transitioned staff to a Digital City Agenda program.
- ❖ Hosted Ethics training for staff and board members.

City Clerk's Department

KPIs (Key Performance Indicators)

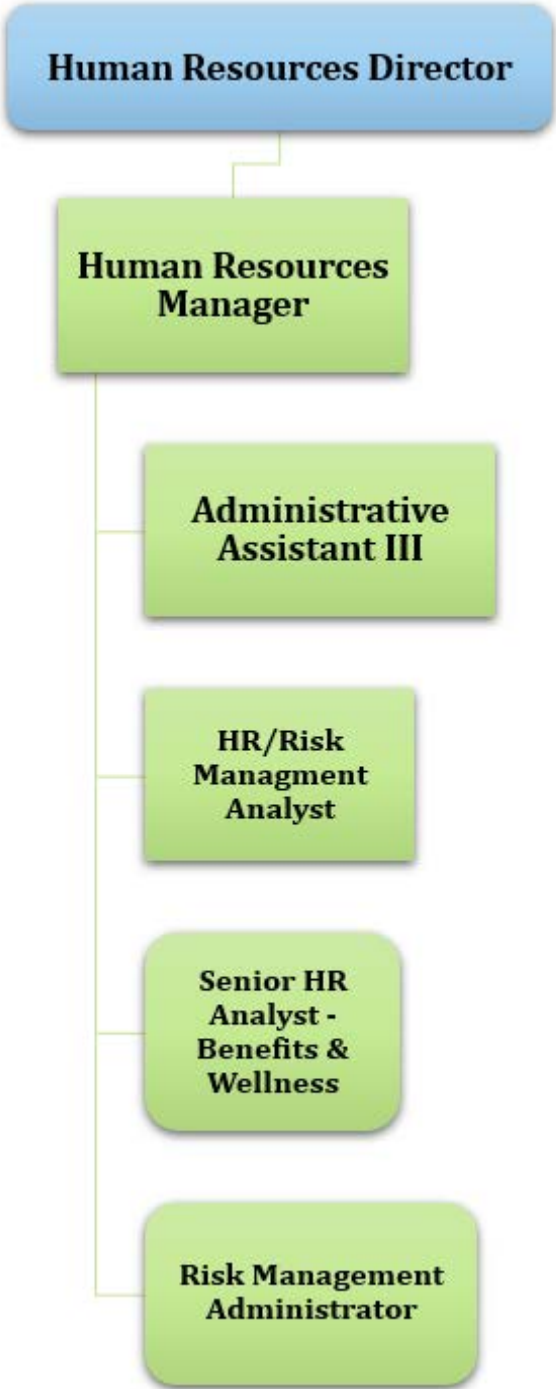
Performance	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Average time(days) to process a records request	City Clerk	1	Efficiency	6.3 days	-	-	-
# public records requests processed	City Clerk	1	Output	3,293	-	-	-
# of scanned documents into Laserfiche	City Clerk	3	Output	19,421	-	-	-
% of commission meetings with no late agenda submissions	City Clerk	3	Efficiency	36%	-%	-%	-%
# of titles and license plates processed	City Clerk	5	Output	N/A	-	-	-
# of resolutions prepared for adoption/approval	City Clerk	2	Output	137	-	-	-
# of ordinances prepared for adoption/approval	City Clerk	2	Output	52	-	-	-
# of cubic feet for records disposition	City Clerk	2	Output	3,293	-	-	-

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

City Clerk

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0104-512.12-00	Regular Salaries & Wages	224,765	251,334	262,485	284,013	284,964
001-0104-512.12-02	Regular Salaries - Additional Pays	1,080	2,048	2,265	2,280	2,640
001-0104-512.14-00	Overtime	1,737	2,194	2,417	3,095	2,400
001-0104-512.21-00	FICA/Medicare Taxes	17,117	19,406	20,253	22,220	22,268
001-0104-512.22-01	Retirement Contributions - FRS	48,786	58,409	61,170	67,642	68,212
001-0104-512.23-00	Medical Insurance	56,358	53,147	50,932	61,380	69,129
001-0104-512.23-02	Medical Insurance - Life & ST Disability	1,521	1,676	1,760	1,846	1,868
001-0104-512.24-00	Worker's Compensation	504	498	518	423	884
	Subtotal Personnel Services	\$ 351,868	\$ 388,712	\$ 401,800	\$ 442,899	\$ 452,365
Operating						
001-0104-512.34-00	Other Contractual Services	1,364	1,732	3,375	3,500	3,500
001-0104-512.40-00	Travel & Per Diem	1,701	3,455	1,354	3,300	5,000
001-0104-512.41-00	Communications Services	1,110	1,108	1,111	1,161	1,555
001-0104-512.42-00	Postage & Transportation	160	193	40	280	200
001-0104-512.44-00	Rentals & Leases	1,605	1,575	1,588	1,504	1,504
001-0104-512.44-10	Rentals & Leases/GASB87	(1,614)	(1,225)	5,718	-	-
001-0104-512.45-01	Insurance - Operating Liability	4,583	2,386	2,348	3,257	1,661
001-0104-512.46-00	Repair & Maintenance Services	-	109	22,142	18,240	24,500
001-0104-512.47-00	Printing & Binding	2,551	4,342	2,656	5,350	3,200
001-0104-512.48-00	Promotional Activities	-	-	3,300	-	-
001-0104-512.49-00	Other Charges/Obligations	12,373	17,303	18,303	27,795	16,580
001-0104-512.51-00	Office Supplies	535	601	654	750	700
001-0104-512.52-00	Operating Supplies	57	390	-	400	200
001-0104-512.52-05	Operating Supplies - Uniforms	252	-	238	300	-
001-0104-512.54-01	Books/Pubs/Subsc/Memb - Prof Dues	945	1,101	734	1,450	1,010
001-0104-512.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	850	1,725	600	1,300	1,550
001-0104-512.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	50	-
001-0104-512.55-00	Training	-	-	794	300	450
	Subtotal Operating	\$ 26,472	\$ 34,795	\$ 64,955	\$ 68,937	\$ 61,610
Debt service						
001-0104-512.71-01	Lease Payment/GASB87	1,559	1,212	1,216	-	-
001-0104-512.72-01	Int Payment/GASB87	55	13	128	-	-
	Subtotal Debt service	\$ 1,614	\$ 1,225	\$ 1,344	\$ -	\$ -
	Total	\$ 379,954	\$ 424,732	\$ 468,099	\$ 511,836	\$ 513,975

HUMAN RESOURCES DEPARTMENT





Mission Statement

To administer a personnel system, which shall provide for an equitable system of operating procedures designed to ensure uniform, fair and effective treatment of all personnel in accordance with Federal and/or State laws relating to the functions of personnel administration. Also, to administer risk management services to identify insurance needs and risk potential and mitigate claim costs. Risk Management Services will identify property and liability exposures and insure and mitigate accordingly. Human Resources will administer a quality benefits and wellness program to the benefit of employees and eligible dependents. In addition, Human Resources will provide a level of customer service where all employees and citizens are treated as guests of honor.

Role of Human Resources

The Human Resources/Risk Management Department exists to provide an organizational frame work to recruit, select, classify, compensate, develop, and reward the City's diverse workforce, while ensuring an environment that optimizes safety, productivity, efficiency and effectiveness. Human Resources/Risk Management is also responsible for millions in liability, property, casualty, workers compensation and employee health insurance. The Department of Human Resources/Risk Management provides administrative support to all departments for the management of the City's workforce.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 542,161	\$ 463,401	\$ 537,673	\$ 546,741
Benefits	240,751	203,469	233,449	270,752
Operating	133,501	168,006	201,671	201,624
Supplies	11,707	3,772	17,931	16,950
Debt service	1,043	2,354	-	-
Total	\$ 929,163	\$ 841,002	\$ 990,724	\$ 1,036,067

Funding Source				
Total	929,163	841,002	990,724	1,036,067
Total	\$ 929,163	\$ 841,002	\$ 990,724	\$ 1,036,067

Human Resources as a percentage of General Fund

1.2%



Human Resources Department Objectives			
Objective	Division	Strategic Alignment	Anticipated Timeframe
Host four educational lunch events for staff	Human Resources	High Performing and Competent Government	FY28
Review/update six city policies	Human Resources	High Performing and Competent Government	FY28
Increase recruitment marketing to attract a wider pool of qualified candidates	Human Resources	High Performing and Competent Government	FY28
Achieve a three-day average for final approval on position requisition to job posting (including weekends and holidays)	Human Resources	High Performing and Competent Government	FY28
Achieve a two-day average for number of days from job posting closing to applicant referrals to department (including weekends and holidays)	Human Resources	High Performing and Competent Government	FY28
Achieve under a two-day average for when worker's compensation claim is sent out after Risk Management meets with employee from Department	Human Resources	Community Safety and Wellbeing	FY28
Create reporting metrics for employee turnover rate, worker's comp cases, and employee training hours to allow for future benchmarking to identify trends	Human Resources	Preparing for Future/Sustainability	FY28

Human Resources Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
# of educational lunch events for staff	Human Resources	1	Output	3	3	3	3
% of City policies that have been updated	Human Resources	1	Efficiency	N/A	1	6	6
Average for final approval on position requisition to job posting (excluding weekends and holidays)	Human Resources	1	Efficiency	3.2 days	3.5 days	3 days	3 days
Average for number of days from job posting closing to applicant referrals to department (excluding weekends and holidays)	Human Resources	1	Efficiency	2.6 days	2.5 days	2 days	2 days
Average number of days when risk management meets with employees to when department of Worker's Compensation claim is sent out	Human Resources	2	Efficiency	.15 days	2 days	2 days	2 days

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Our Accomplishments in 2025-26

- ❖ Hosted a World Cancer Day event for City staff to fundraise for a local cancer organization.
- ❖ Hosted the first annual employee appreciation awards where 20 employees were recognized in addition to years of service employees.
- ❖ Launched the new employee newsletter "Mission Monthly" to increase employee engagement and information.
- ❖ Continued to work with City Policy committee to review and revise City policies.

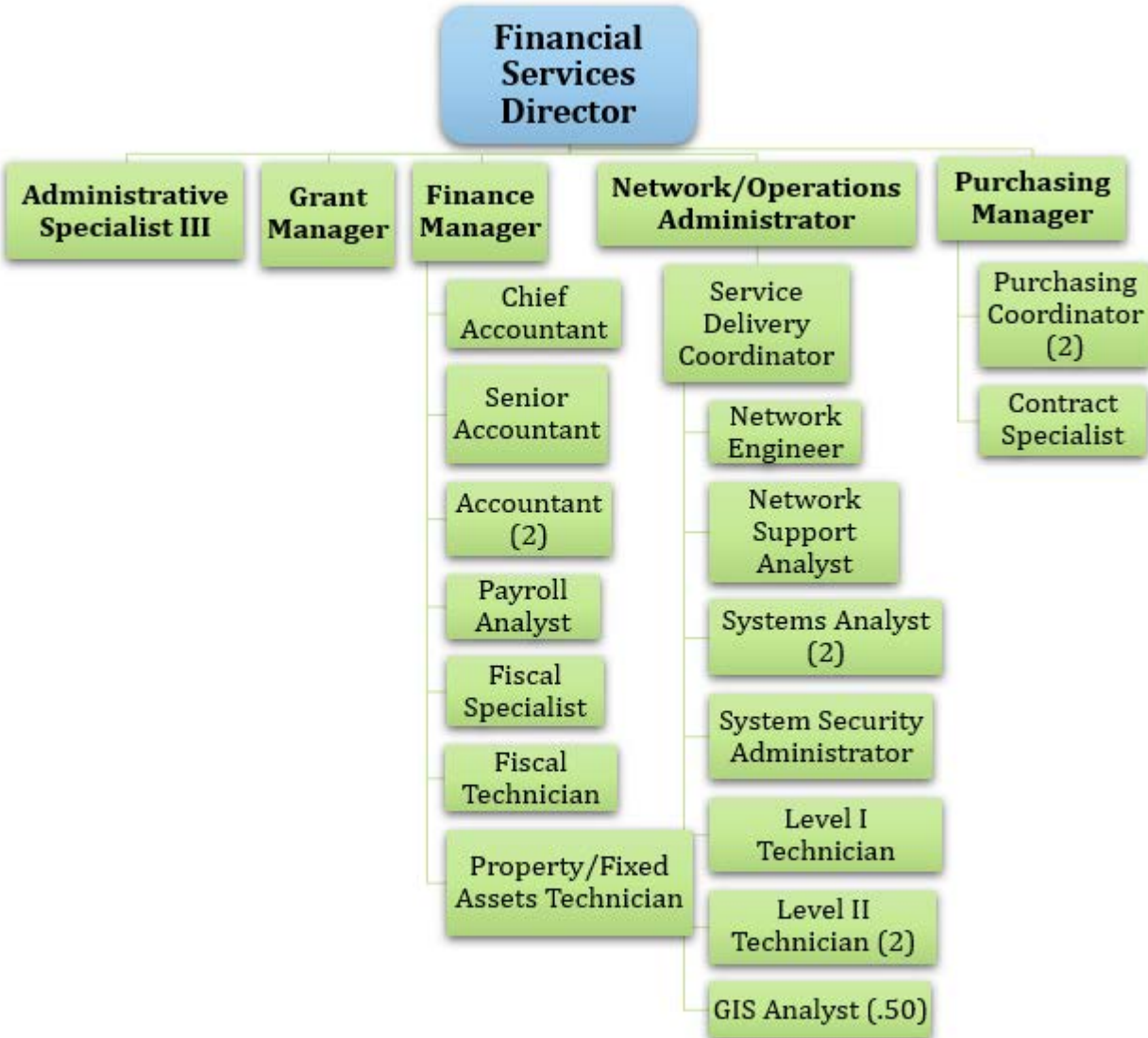
Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Human Resources					
Human Resources Director	1.00	1.00	-	1.00	-
Human Resource Manager	-	-	1.00	1.00	-
Risk Manager	-	-	-	-	1.00
Human Resources/Risk Management Analyst	1.00	1.00	-	1.00	-
Senior HR Analyst-Recruit & Employee Relations	1.00	1.00	(1.00)	-	-
Senior HR Analyst-Benefits, Wellness	1.00	1.00	-	1.00	-
Risk Management Administrator	1.00	1.00	-	1.00	-
Administrative Specialist III	-	1.00	-	1.00	-
Total Full Time Equivalents	5.00	6.00	-	6.00	1.00

Human Resources

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0105-513.12-00	Regular Salaries & Wages	390,480	441,719	390,292	527,473	535,221
001-0105-513.12-02	Regular Salaries - Additional Pays	7,600	11,083	12,274	9,000	9,520
001-0105-513.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,213	1,088	1,200	1,200
001-0105-513.13-00	Part Time Wages	16,226	88,100	59,747	-	-
001-0105-513.14-00	Overtime	127	46	-	-	800
001-0105-513.21-00	FICA/Medicare Taxes	29,729	39,268	33,188	41,285	41,920
001-0105-513.22-01	Retirement Contributions - FRS	79,431	107,786	85,329	106,063	108,427
001-0105-513.23-00	Medical Insurance	93,930	90,054	81,197	81,839	115,215
001-0105-513.23-02	Medical Insurance - Life & ST Disability	2,276	2,702	2,873	3,468	3,530
001-0105-513.24-00	Worker's Compensation	905	941	882	794	1,660
	Subtotal Personnel Services	\$ 621,904	\$ 782,912	\$ 666,870	\$ 771,122	\$ 817,493
Operating						
001-0105-513.31-00	Professional Services	238,064	87,452	112,010	132,435	129,235
001-0105-513.34-00	Other Contractual Services	7,083	6,548	4,953	13,250	13,425
001-0105-513.40-00	Travel & Per Diem	3,260	113	1,064	4,800	6,000
001-0105-513.41-00	Communications Services	3,100	3,353	3,607	3,280	3,138
001-0105-513.42-00	Postage & Transportation	1,705	742	441	800	500
001-0105-513.44-00	Rentals & Leases	1,389	1,339	1,623	1,500	2,650
001-0105-513.44-10	Rentals & Leases/GASB87	(1,375)	(1,044)	10,016	-	-
001-0105-513.45-01	Insurance - Operating Liability	2,637	1,712	2,040	2,283	2,326
001-0105-513.45-02	Insurance - Auto Liability	203	-	-	-	-
001-0105-513.46-00	Repair & Maintenance Services	1,892	11,653	1,800	1,800	1,800
001-0105-513.47-00	Printing & Binding	4,065	2,806	1,564	4,150	2,100
001-0105-513.48-00	Promotional Activities	2,794	9,792	16,646	13,538	21,550
001-0105-513.49-00	Other Charges/Obligations	8,517	9,035	12,242	23,835	18,900
001-0105-513.51-00	Office Supplies	4,657	6,923	2,545	4,200	4,900
001-0105-513.52-00	Operating Supplies	657	2,088	380	5,900	3,000
001-0105-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	935	858	569	2,221	2,125
001-0105-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,649	945	28	3,610	4,675
001-0105-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	250	250	-	250
001-0105-513.55-00	Training	-	643	-	2,000	2,000
	Subtotal Operating	\$ 281,232	\$ 145,208	\$ 171,778	\$ 219,602	\$ 218,574
Debt service						
001-0105-513.71-01	Lease Payment/GASB87	1,328	1,032	2,130	-	-
001-0105-513.72-01	Int Payment/GASB87	47	11	224	-	-
	Subtotal Debt service	\$ 1,375	\$ 1,043	\$ 2,354	\$ -	\$ -
Total		\$ 904,511	\$ 929,163	\$ 841,002	\$ 990,724	\$ 1,036,067

FINANCIAL SERVICES DEPARTMENT



Mission Statement

To demonstrate excellence in the level of financial services provided to our public customers, elected officials, and the City of Sanford and its departments, while maintaining prudent use of financial resources in compliance with all associated laws, regulations and policies. To support the mission and goals of the City and its departments with timely, reliable, cost-effective technology services and to provide assistance and advice in its use.

Role of Financial Services Department

The Financial Services Department administers Accounting and Treasury functions, Debt Management, as well as Grant Compliance, Budgeting, Financial Management, Purchasing, and Information Technology Services for all City departments.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,930,855	\$ 2,066,384	\$ 2,213,266	\$ 2,301,041
Benefits	849,429	896,979	1,047,962	1,138,588
Operating	1,023,174	1,169,308	1,351,587	1,445,044
Supplies	40,285	27,678	32,675	32,158
Debt service	306,987	240,811	-	-
Total	\$ 4,150,730	\$ 4,401,160	\$ 4,645,490	\$ 4,916,831

Funding Source	2024	2025	2026	2027
Total	4,150,730	4,401,160	4,645,490	4,916,831
Total	\$ 4,150,730	\$ 4,401,160	\$ 4,645,490	\$ 4,916,831

Financial Services as a percentage of General Fund



Finance Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Develop SOPs that address key functions of the purchasing division	Purchasing	High Performing and Competent Government	FY27
Purchase orders are processed within 18 days on average	Purchasing	High Performing and Competent Government	FY27
Host procurement training once per quarter	Purchasing	High Performing and Competent Government	FY27
Make enhancements to budget team's process for improved budgeting	Accounting	Financial Stewardship	FY27
Host eight roundtables in a year to educate staff on accounting practices, budgets, and general finance functions	Accounting	High Performing and Competent Government	FY27
Receive GFOA awards for budget presentation and financial reporting	Accounting Information Technology	Financial Stewardship	FY27
Modernize 30 additional workflows for process improvements	Information Technology	High Performing and Competent Government	FY27
99% IT requests completed within 10 business days	Information Technology	High Performing and Competent Government	FY27

Finance Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Satisfaction rating of roundtable	Accounting	1	Effectiveness	71%	71%	85%	85%
% of A/P transactions that required corrections as requested by Department	Accounting	5	Efficiency	1%	1%	1%	1%
Cost of Fixed Assets (citywide)	Accounting	5	Output	\$ 606,969,228	\$ 670,295,833	\$ 740,207,688	\$ 817,411,350
# of days for Departments to process pcard to average # days for Finance	Accounting	5	Efficiency	N/A	N/A	23/10	20/7
number of budget adjustments	Accounting	5	Efficiency	276	225	250	220
# of grants managed	Accounting	5	Output	43	33	33	33
# of grant compliance findings	Accounting	5	Efficiency	0	0	0	0
# of audit adjustments	Accounting	5	Efficiency	0	0	0	0
# of purchase orders processed	Purchasing	5	Output	985	1,006	1,300	1,400
Average time to process purchase orders	Purchasing	5	Efficiency	27	21	16	14
# RFPs, RFQs, and Bids issued	Purchasing	5	Output	125	139	140	130
# of tech assets maintained by IT	IT	4	Output	N/A	5,349	5,960	5,375
% up time of forced outage for servers	IT	4	Efficiency	97%	99%	99%	99%
% up time of forced outage for network	IT	4	Efficiency	96%	99%	99%	99%
% customer satisfaction related to Helpdesk	IT	1	Efficiency	99%	96%	98%	99%
Average # of days to complete IT request	IT	1	Efficiency	21	12	10	10
# of work processes improved with digital transformation	IT	4	Output	15	51	40	40

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Accounting Division

In its accounting, treasury, debt management, budgeting, financial, and grant compliance capacities the Finance Department must ensure complete and accurate accounting of all transactions, and report all financial information in accordance with professional accounting standards and federal, state, and local laws. This division handles the payroll for all City employees, pays all invoices for goods and services used by City departments, records and tracks fixed assets, monitors grant funding and manages the City's investing and borrowing activities. Finance also coordinates the Annual Comprehensive Financial Report, which is part of the City's annual, independent audit process. The Finance department also assumed the duties of the Budget Department starting with fiscal year 2011 and as such administers the City's budget process as well.

Our accomplishments for 2025-26

- ❖ Received the GFOA award for Distinguished Budget presentation and Excellence in financial reporting for FY26, the 9th consecutive year.
- ❖ Obtained certificate of excellence in financial reporting for the 36th consecutive year.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 891,493	\$ 974,142	\$ 965,692	\$ 1,010,358
Benefits	413,680	436,695	482,200	523,943
Operating	378,578	474,159	250,226	249,942
Supplies	25,192	19,005	18,845	10,340
Debt service	6,115	7,720	-	-
Total	\$ 1,715,058	\$ 1,911,721	\$ 1,716,963	\$ 1,794,583

Funding Source				
Total	1,715,058	1,911,721	1,716,963	1,794,583
Total	\$ 1,715,058	\$ 1,911,721	\$ 1,716,963	\$ 1,794,583

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Finance - Accounting and Finance					
Finance Director	1.00	1.00	-	1.00	-
Finance Manager	1.00	1.00	-	1.00	-
Chief Accountant	1.00	1.00	-	1.00	-
Performance Management Coordinator	1.00	-	-	-	-
Accountant	2.00	2.00	-	2.00	-
Grant Manager	1.00	1.00	-	1.00	-
Payroll Analyst	1.00	1.00	-	1.00	-
Fiscal Specialist	1.00	1.00	-	1.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Property/Fixed Assets Technician	1.00	1.00	-	1.00	-
Budget Manager	-	-	-	-	1.00
Senior Accountant	1.00	1.00	-	1.00	-
Resource Specialist	-	-	-	-	1.00
Fiscal Technician	1.00	1.00	-	1.00	1.00
Total Full Time Equivalents	13.00	12.00	-	12.00	3.00

Finance/Accounting

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0401-513.12-00	Regular Salaries & Wages	728,979	886,018	965,363	961,134	1,005,925
001-0401-513.12-02	Regular Salaries - Additional Pays	6,281	3,945	6,639	3,033	3,033
001-0401-513.12-06	Reg Salaries - Opt Out Health Insurance	800	1,225	2,000	1,200	1,200
001-0401-513.14-00	Overtime	6,178	305	140	325	200
001-0401-513.21-00	FICA/Medicare Taxes	53,609	63,700	70,170	73,529	77,580
001-0401-513.22-01	Retirement Contributions - FRS	117,528	152,293	167,339	175,930	183,240
001-0401-513.23-00	Medical Insurance	164,873	190,309	187,638	225,057	253,473
001-0401-513.23-02	Medical Insurance - Life & ST Disability	4,420	5,679	6,389	6,260	6,575
001-0401-513.24-00	Worker's Compensation	1,561	1,699	1,859	1,424	3,075
001-0401-513.25-00	Unemployment Compensation	-	-	3,300	-	-
	Subtotal Personnel Services	\$ 1,084,229	\$ 1,305,173	\$ 1,410,837	\$ 1,447,892	\$ 1,534,301
Operating						
001-0401-513.31-00	Professional Services	234,931	198,266	254,597	34,500	43,500
001-0401-513.32-00	Accounting & Auditing	72,730	78,654	83,500	88,200	88,000
001-0401-513.34-00	Other Contractual Services	20	106	96	220	100
001-0401-513.40-00	Travel & Per Diem	1,065	2,997	6,124	12,688	8,912
001-0401-513.41-00	Communications Services	4,924	5,602	5,040	5,405	5,071
001-0401-513.42-00	Postage & Transportation	6,838	8,237	3,653	8,320	8,824
001-0401-513.44-00	Rentals & Leases	6,532	6,523	7,221	6,819	6,819
001-0401-513.44-10	Rentals & Leases/GASB87	(6,564)	(6,115)	15,726	-	-
001-0401-513.45-01	Insurance - Operating Liability	8,383	5,406	6,278	7,226	6,871
001-0401-513.46-00	Repair & Maintenance Services	5,382	13,814	7,169	14,843	9,000
001-0401-513.47-00	Printing & Binding	3,863	3,589	4,156	4,590	4,350
001-0401-513.49-00	Other Charges/Obligations	62,754	61,499	80,599	67,415	68,495
001-0401-513.51-00	Office Supplies	1,228	2,409	1,426	2,490	2,210
001-0401-513.52-00	Operating Supplies	1,577	1,901	845	2,000	900
001-0401-513.52-05	Uniforms	-	184	-	390	200
001-0401-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	3,975	4,657	3,695	1,180	1,180
001-0401-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	17,560	16,041	13,039	12,535	5,850
001-0401-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	250	-
	Subtotal Operating	\$ 425,198	\$ 403,770	\$ 493,164	\$ 269,071	\$ 260,282
Debt service						
001-0401-513.71-01	Lease Payment/GASB87	6,443	6,078	7,190	-	-
001-0401-513.72-01	Int Payment/GASB87	120	37	530	-	-
	Subtotal Debt service	\$ 6,563	\$ 6,115	\$ 7,720	\$ -	\$ -
	Total	\$ 1,515,990	\$ 1,715,058	\$ 1,911,721	\$ 1,716,963	\$ 1,794,583

Information Technology Services

The Information Technology Division is responsible for installing and maintaining all of the City’s computers and the supporting infrastructure to include: Desktops, Laptops, Servers, Routers, Switches, Cell Phones, Desk Phones, Software Applications and more. The department suggests and pioneers new technology implementations that meet the goals and needs of the city, develops policies and procedures relating to technology, and trains employees on its use. The IT department also services the city's GIS needs, maintaining and working with GPS related data in order for city employees to understand this information as it relates to a location on a map.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 800,011	\$ 818,709	\$ 935,262	\$ 965,417
Benefits	346,294	353,022	412,022	470,025
Operating	638,555	683,095	1,094,501	1,188,015
Supplies	12,314	5,368	9,200	17,388
Debt service	300,591	233,091	-	-
Total	\$ 2,097,765	\$ 2,093,285	\$ 2,450,985	\$ 2,640,845

Funding Source				
Total	2,097,765	2,093,285	2,450,985	2,640,845
Total	\$ 2,097,765	\$ 2,093,285	\$ 2,450,985	\$ 2,640,845

Our Accomplishments in 2025-26

- ❖ 4410 new Help Desk tickets, and 4381 closed.
- ❖ Hosted a Cybersecurity workshop for City staff.
- ❖ Implemented a new employee portal (intranet).
- ❖ Established a dashboard blueprint for department applications.
- ❖ Purchase Order checklist created to help employees with creating requests for POs.
- ❖ Implemented IT services for the new construction projects; breezeway expansion, utilities complex, and Fire station 40.
- ❖ Migrated 450 computers to Windows 11 operating system.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Finance - Information Systems					
Communications Manager	-	-	-	-	1.00
Computer Support Technician	-	-	-	-	1.00
Network/Operations Administrator	1.00	1.00	-	1.00	-
Network Engineer	1.00	1.00	-	1.00	-
System Analyst	2.00	2.00	-	2.00	-
Systems Engineer	1.00	1.00	-	1.00	-
System Security Administrator	1.00	1.00	-	1.00	-
Service Delivery Coordinator	1.00	1.00	-	1.00	-
Technician Level I	2.00	2.00	-	2.00	-
Technician Level II	1.00	1.00	-	1.00	-
GIS Analyst **	0.50	0.50	-	0.50	-
Help Desk Technician	-	-	-	-	1.00
	10.50	10.50	-	10.50	3.00

**Split between funds or departments/divisions

Information Technology

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0402-513.12-00	Regular Salaries & Wages	600,448	780,477	797,449	911,220	942,215
001-0402-513.12-02	Regular Salaries - Additional Pays	12,521	13,676	14,625	14,542	16,202
001-0402-513.12-06	Reg Salaries - Opt Out Health Insurance	600	-	-	-	-
001-0402-513.14-00	Overtime	7,802	5,858	6,635	9,500	7,000
001-0402-513.21-00	FICA/Medicare Taxes	46,085	58,927	59,975	71,811	74,128
001-0402-513.22-01	Retirement Contributions - FRS	77,027	108,141	111,566	136,731	141,055
001-0402-513.23-00	Medical Insurance	130,687	171,186	172,631	194,368	241,952
001-0402-513.23-02	Medical Insurance - Life & ST Disability	3,896	5,178	5,871	5,974	6,198
001-0402-513.24-00	Worker's Compensation	2,749	2,862	2,979	3,138	6,692
	Subtotal Personnel Services	\$ 881,815	\$ 1,146,305	\$ 1,171,731	\$ 1,347,284	\$ 1,435,442
Operating						
001-0402-513.31-00	Professional Services	59,073	-	-	500	-
001-0402-513.41-00	Communications Services	20,356	13,133	18,876	13,250	16,250
001-0402-513.42-00	Postage & Transportation	-	146	7	150	100
001-0402-513.44-00	Rentals & Leases	314	167	392	240	167
001-0402-513.44-10	Rentals & Leases/GASB87	(188)	(24,702)	(21,439)	-	-
001-0402-513.45-01	Insurance - Operating Liability	17,531	14,536	19,248	16,989	22,963
001-0402-513.45-02	Insurance - Auto Liability	288	358	367	830	344
001-0402-513.46-00	Repair & Maintenance Services	619,348	833,637	856,657	1,047,939	1,133,358
001-0402-513.46-04	Repair & Maintenance Services	12,738	1,674	16,668	14,000	14,503
001-0402-513.46-96	GASB 96	-	(201,184)	(208,518)	-	-
001-0402-513.47-00	Printing & Binding	398	325	238	603	330
001-0402-513.49-00	Other Charges/Obligations	400	465	599	-	-
001-0402-513.51-00	Office Supplies	104	459	18	500	100
001-0402-513.52-00	Operating Supplies	10,229	11,053	5,145	6,000	10,288
001-0402-513.52-01	Operating Supplies - Gasoline/Diesel/Lubric	781	694	133	1,000	1,000
001-0402-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	-	300	300
001-0402-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	-	-	400	1,700
001-0402-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	221	108	72	1,000	4,000
	Subtotal Operating	\$ 741,593	\$ 650,869	\$ 688,463	\$ 1,103,701	\$ 1,205,403
Debt service						
001-0402-513.71-01	Lease Payment/GASB87	182	23,271	24,371	-	-
001-0402-513.71-96	Principal/GASB 96	-	272,876	206,686	-	-
001-0402-513.72-01	Int Payment/GASB87	6	1,431	202	-	-
001-0402-513.72-96	Int Payment/GASB96	-	3,013	1,832	-	-
	Subtotal Debt service	\$ 188	\$ 300,591	\$ 233,091	\$ -	\$ -
Total		\$ 1,623,596	\$ 2,097,765	\$ 2,093,285	\$ 2,450,985	\$ 2,640,845

Purchasing Division

The Purchasing Division manages the citywide procurement process to provide a highly-cost effective acquisition process that delivers innovative, effective, and timely contracting solutions in concert with the highest standards of ethics and professionalism.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 239,351	\$ 273,533	\$ 312,312	\$ 325,266
Benefits	89,455	107,262	153,740	144,620
Operating	6,041	12,054	6,860	7,087
Supplies	2,779	3,305	4,630	4,430
Debt service	281	-	-	-
Total \$	337,907	\$ 396,154	\$ 477,542	\$ 481,403

Funding Source				
Total	337,907	396,154	477,542	481,403
Total \$	337,907	\$ 396,154	\$ 477,542	\$ 481,403

Our Accomplishments in 2025-26

- ❖ Completed 3rd Annual Vendor fair with 150 in attendance.
- ❖ Started creation of purchasing SOPs in partnership with NIGP.
- ❖ Moved certificate of insurance to vendorlink to make contracts more accessible for employee use and reference.
- ❖ Moved contracts to vendorlink to make contracts more accessible for employee use and reference.
- ❖ Saved \$59,400 by doing a "Owner Direct Purchase" on the fire station and Mayfair Golf Course.
- ❖ Revised, adopted, and approved the purchasing policy in Oct 2025 with revisions in April 2026.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Finance - Purchasing					
Purchasing Manager **	0.97	1.00	-	1.00	-
Contract Specialist	1.00	1.00	-	1.00	-
Purchasing Coordinator	2.00	2.00	-	2.00	-
Total Full Time Equivalents	3.97	4.00	-	4.00	-

**Split between funds or departments/divisions

Purchasing

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-0403-513.12-00	Regular Salaries & Wages	116,690	236,885	267,225	309,992	323,546
001-0403-513.12-02	Regular Salaries - Additional Pays	4,797	1,766	6,308	2,320	1,720
001-0403-513.12-06	Reg Salaries - Opt Out Health Insurance	-	700	-	-	-
001-0403-513.21-00	FICA/Medicare Taxes	9,201	18,018	20,690	23,981	24,976
001-0403-513.22-01	Retirement Contributions - FRS	14,715	31,056	35,681	45,425	47,408
001-0403-513.23-00	Medical Insurance	25,048	38,384	48,718	81,839	69,129
001-0403-513.23-02	Medical Insurance - Life & ST Disability	753	1,440	1,667	2,030	2,116
001-0403-513.24-00	Worker's Compensation	263	444	506	465	991
001-0403-513.25-00	Unemployment	-	113	-	-	-
	Subtotal Personnel Services	\$ 171,467	\$ 328,806	\$ 380,795	\$ 466,052	\$ 469,886
Operating						
001-0403-513.31-00	Professional Services	32,067	-	4,845	-	-
001-0403-513.40-00	Travel & Per Diem	937	822	987	1,100	1,100
001-0403-513.41-00	Communications Services	472	1,247	980	730	981
001-0403-513.42-00	Postage & Transportation	86	8	1	90	-
001-0403-513.44-00	Rentals & Leases	479	346	547	501	501
001-0403-513.44-10	Rentals & Leases/GASB87	(370)	(281)	-	-	-
001-0403-513.45-01	Insurance - Operating Liability	893	774	1,040	998	1,503
001-0403-513.46-00	Repairs and Maintenance	-	200	-	-	-
001-0403-513.47-00	Printing & Binding	692	630	993	692	792
001-0403-513.48-00	Promotional Activities	176	-	734	300	400
001-0403-513.49-00	Other Charges/Obligations	1,614	2,295	1,927	2,449	1,810
001-0403-513.51-00	Office Supplies	519	709	486	800	600
001-0403-513.52-00	Operating Supplies	160	-	288	200	200
001-0403-513.52-05	Operating Supplies - Uniforms	217	155	216	300	300
001-0403-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	395	865	815	630	630
001-0403-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,347	1,050	1,500	2,700	2,700
001-0403-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	873	-	-	-	-
	Subtotal Operating	\$ 40,557	\$ 8,820	\$ 15,359	\$ 11,490	\$ 11,517
Debt service						
001-0403-513.71-01	Lease Payment/GASB87	358	278	-	-	-
001-0403-513.72-01	Int Payment/GASB87	13	3	-	-	-
	Subtotal Debt service	\$ 371	\$ 281	\$ -	\$ -	\$ -
Total		\$ 212,395	\$ 337,907	\$ 396,154	\$ 477,542	\$ 481,403

Mission Statement

The non-departmental program includes all costs and activities not allocated to one specific department. Expenditures are managed by the Finance Director, including: amortization expense and any related debt expense; retiree payments and insurance; aid to private organizations and transfers.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 2,300	\$ 1,200	\$ 1,200	\$ 1,200
Benefits	888,354	803,470	900,000	1,137,392
Operating	2,495	4,965	5,000	7,000
Other	4,420	8,460	8,050	8,500
Transfers	17,546,080	20,175,117	10,403,771	9,060,877
Total	\$ 18,443,649	\$ 20,993,212	\$ 11,318,021	\$ 10,214,969

Funding Source	2024	2025	2026	2027
Total	18,443,649	20,993,212	11,318,021	10,214,969
Total	\$ 18,443,649	\$ 20,993,212	\$ 11,318,021	\$ 10,214,969

Non-Departmental as a percentage of General Fund

11.6%



Non-Departmental

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-7979-518.12-06	Retiree Payments	4,800	2,300	1,200	1,200	1,200
001-7979-518.23-03	Medical/Life Insurance	985,471	888,354	803,470	900,000	1,137,392
	Subtotal Personnel Services	\$ 990,271	\$ 890,654	\$ 804,670	\$ 901,200	\$ 1,138,592
Operating						
001-7979-539.31-00	Professional Services	1,939	2,495	4,965	5,000	7,000
	Subtotal Operating	\$ 1,939	\$ 2,495	\$ 4,965	\$ 5,000	\$ 7,000
Other						
001-7979-569.82-06	Aid to Private Organization	7,910	4,420	8,460	8,050	8,500
	Subtotal Other	\$ 7,910	\$ 4,420	\$ 8,460	\$ 8,050	\$ 8,500
Transfers						
001-7979-581.91-05	Transfers	202,080	34,589	50,997	66,434	75,453
001-7979-581.91-17	Transfers	-	-	-	28,912	-
001-7979-581.91-20	Transfers-Debt	1,993,966	2,178,023	2,417,646	1,817,547	1,467,929
001-7979-581.91-28	Transfers-Capital Equipment	2,472,260	5,693,201	8,031,744	6,933,897	6,352,028
001-7979-581.91-31	Transfers	4,954	3,778,452	-	-	-
001-7979-581.91-37	Transfer-Cemetery	108,431	-	-	-	-
001-7979-581.91-39	Transfer-Cemetery	1,346,570	-	-	75,000	-
001-7979-581.91-54	Transfer-Marina	441,266	12,564	1,794,311	450,000	450,000
001-7979-581.91-63	Transfers	-	89,253	106,956	91,956	46,828
001-7979-581.91-74	Transfers-PAC	112,000	145,000	109,700	115,025	101,144
001-7979-581.91-79	Transfers-Mayfair	508,749	4,253,655	7,421,593	400,000	400,000
001-7979-581.94-57	Transfers-Marina	-	1,114,234	-	-	-
001-7979-590.99-01	Other Uses	169,600	247,790	233,222	350,000	350,000
001-7979-590.99-70	Other Uses	-	(681)	8,948	75,000	40,000
001-7979-590.99-80	Other Uses	-	-	-	-	75,000
	Subtotal Transfers	\$ 7,359,876	\$ 17,546,080	\$ 20,175,117	\$ 10,403,771	\$ 9,358,382
Total		\$ 8,359,996	\$ 18,443,649	\$ 20,993,212	\$ 11,318,021	\$ 10,512,474

DEVELOPMENT SERVICES DEPARTMENT



Mission Statement

To make Sanford a place where people want to be by providing a safe, clean, healthy, and sustainable environment that exceeds expectations.

Role of Planning & Development Services

The Development Services Department administers the City's Comprehensive Plan and Land Development Regulations, oversees code compliance, and ensures that all building and construction activity follows applicable state laws, codes, and City ordinances.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,512,147	\$ 1,643,072	\$ 1,738,884	\$ 1,815,294
Benefits	723,405	768,374	882,172	964,876
Operating	294,116	389,645	340,644	415,393
Supplies	77,724	78,613	91,175	91,266
Debt service	3,428	2,485	-	-
Total	\$ 2,610,820	\$ 2,882,189	\$ 3,052,875	\$ 3,286,829

Funding Source				
Total	2,610,820	2,882,189	3,052,875	3,286,829
Total	\$ 2,610,820	\$ 2,882,189	\$ 3,052,875	\$ 3,286,829

Development Services as a percentage of General Fund



Development Services Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Review and/or update four of the City's 21 Land Development Regulations	Planning	Preparing for Future/Sustainability	FY27
Ensure 100% of Code Enforcement complaints (external) are investigated within four days	Code Enforcement	Community Safety and Wellbeing	FY27
100% response to business tax receipts applications within two days	Business Tax	High Performing and Competent Government	FY27
Creation of customer satisfaction survey for department internal reviews	Planning	High Performing and Competent Government	FY27
Complete permitting process and start implementing recommendations	Building	High Performing and Competent Government	FY27
Properly label all scanned historical building records for accurate retrieval	Building	Preparing for Future/Sustainability	FY28

Development Services Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Average time Development applications processed	Planning	1	Efficiency	38 days	38 days	40 days	40 days
# of Development applications processed	Planning	1	Output	711	518	500	500
# of Development regulations reviewed/updated	Planning	3	Efficiency	3	10	5	5
How many applications were denied by expiration	Planning	1	Effectiveness	17	23	15	15
Average amount of days code enforcement	Code Enforcement	1	Efficiency	3	2	2	2
# of code complaints received	Code Enforcement	2	Output	1,025	1,298	1,000	1,000
# of cases taken to Special Magistrate	Code Enforcement	2	Effectiveness	19.50%	38.00%	20.00%	20.00%
Average amount of days to respond to business tax receipts applications	Business Tax	1	Efficiency	2 days	1 day	1 day	1 day
Business tax receipts billed	Business Tax	5	Output	2,165	657	700	700
average turn around time for residential plan review	Building	1	Efficiency	9.8 days	6 days	6 days	6 days
Average turn around time for commercial plan review	Building	1	Efficiency	12.1 days	4 days	4 days	4 days
Total inspections conducted	Building	1	Output	16,542	17,008	17,000	17,000
Total building permits	Building	1	Output	5,193	5,939	6,000	6,000
Total plan reviews conducted	Building	1	Output	5,976	8,082	8,000	8,000

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Planning Division

The Planning Division guides land use and development within the City by reviewing zoning and subdivision applications, applying the Land Development Regulations, ensuring consistency with the Comprehensive Plan and official maps, and providing expert recommendations on land use matters to the City Manager, City Commission, Planning Commission, Historic Preservation Board, and the broader community.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 916,602	\$ 976,009	\$ 1,097,980	\$ 1,137,469
Benefits	433,701	438,484	528,147	565,499
Operating	109,028	64,939	73,041	88,143
Supplies	46,647	49,135	53,752	55,308
Debt service	2,335	1,095	-	-
Total \$	1,508,313	\$ 1,529,662	\$ 1,752,920	\$ 1,846,419

Funding Source				
Total	1,508,313	1,529,662	1,752,920	1,846,419
Total \$	1,508,313	\$ 1,529,662	\$ 1,752,920	\$ 1,846,419

Our Accomplishments in 2025-26

- ❖ After months of coordination, the new Citizen Portal interface was launched on CitizenServe, providing a streamlined platform for electronic application submissions.
- ❖ Successfully completed the relocation of the Front Porch project to the Westside Center, allowing the transfer of the former site to support future development of the Goldsboro Museum.
- ❖ Updated schedules N,O, and H in Land Development Regulations.
- ❖ Staff coordinated negotiations and successfully secured a joint drainage easement with Seminole County to ensure proper drainage for Fire Station #40.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Development Services-Planning					
Director of Development Services**	0.50	0.50	-	0.50	-
Planning Director	1.00	1.00	-	1.00	-
Planning Manager	1.00	1.00	-	1.00	-
Project Manager	1.00	1.00	-	1.00	-
Planning Engineer	1.00	-	-	-	-
Planning Engineer/Floodplain Manager	-	1.00	-	1.00	-
Senior Planner	2.00	2.00	-	2.00	-
Historic Preservation Planner	1.00	1.00	-	1.00	-
Planning Technician	1.00	1.00	-	1.00	-
Administrative Specialist I	1.00	1.00	-	1.00	-
Administrative Support Supervisor **	0.25	-	-	-	-
Administrative Services Manager	-	0.25	-	0.25	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Development Services Inspector	1.00	1.00	-	1.00	-
Principal Planner	-	-	-	-	1.00
Intern	-	-	-	-	0.50
Total Full Time Equivalents	11.75	11.75	-	11.75	1.50

**Split between funds or departments/divisions

Planning

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-1110-515.12-00	Regular Salaries & Wages	761,022	904,565	963,193	1,087,090	1,127,179
001-1110-515.12-02	Regular Salaries - Additional Pays	9,734	9,291	10,412	8,090	8,090
001-1110-515.12-06	Reg Salaries - Opt Out Health Insurance	1,500	1,516	1,484	1,500	1,200
001-1110-515.14-00	Overtime	228	1,230	920	1,300	1,000
001-1110-515.21-00	FICA/Medicare Taxes	57,185	68,026	72,768	82,578	85,388
001-1110-515.22-01	Retirement Contributions - FRS	128,449	170,948	179,157	218,444	225,641
001-1110-515.23-00	Medical Insurance	164,831	177,926	172,120	206,207	236,509
001-1110-515.23-02	Medical Insurance - Life & ST Disability	4,896	5,964	6,291	7,047	7,322
001-1110-515.24-00	Worker's Compensation	13,342	10,837	8,148	13,871	10,639
	Subtotal Personnel Services	\$ 1,141,187	\$ 1,350,303	\$ 1,414,493	\$ 1,626,127	\$ 1,702,968
Operating						
001-1110-515.31-00	Professional Services	-	45,608	-	-	-
001-1110-515.40-00	Travel & Per Diem	3,192	4,792	1,530	9,700	11,200
001-1110-515.41-00	Communications Services	9,282	11,309	13,787	11,448	14,368
001-1110-515.42-00	Postage & Transportation	2,694	2,227	942	2,300	2,300
001-1110-515.44-00	Rentals & Leases	2,930	3,021	2,523	1,225	4,911
001-1110-515.44-10	Rentals & Leases/GASB87	(3,077)	(2,336)	4,659	-	6,400
001-1110-515.45-01	Insurance - Operating Liability	7,287	4,796	5,707	6,400	6,383
001-1110-515.45-02	Insurance - Auto Liability	315	466	477	1,080	193
001-1110-515.46-00	Repair & Maintenance Services	19,533	20,567	22,179	20,300	21,800
001-1110-515.47-00	Printing & Binding	3,949	4,316	3,139	4,088	4,088
001-1110-515.48-00	Promotional Activities	60	563	1,108	1,000	1,000
001-1110-515.49-00	Other Charges/Obligations	10,968	13,699	8,888	15,500	15,500
001-1110-515.51-00	Office Supplies	2,655	2,752	1,812	2,500	2,500
001-1110-515.52-00	Operating Supplies	184	615	1,678	2,500	2,000
001-1110-515.52-01	Operating Supplies - Gasoline/Diesel/Lubric	1,320	668	787	1,200	900
001-1110-515.52-05	Operating Supplies - Uniforms	1,539	1,808	2,435	2,225	2,225
001-1110-515.54-01	Books/Pubs/Subsc/Memb - Prof Dues	4,486	5,360	4,417	5,420	5,425
001-1110-515.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,030	3,858	4,695	4,380	5,875
001-1110-515.54-05	Books/Pubs/Subsc/Memb - Metro Plan	31,023	31,586	32,254	33,949	34,068
001-1110-515.55-00	Training	-	-	1,057	1,578	2,315
	Subtotal Operating	\$ 101,370	\$ 155,675	\$ 114,074	\$ 126,793	\$ 143,451
Debt service						
001-1110-515.71-01	Lease Payment/GASB87	2,972	2,310	991	-	-
001-1110-515.72-01	Int Payment/GASB87	106	25	104	-	-
	Subtotal Debt service	\$ 3,078	\$ 2,335	\$ 1,095	\$ -	\$ -
Total		\$ 1,245,635	\$ 1,508,313	\$ 1,529,662	\$ 1,752,920	\$ 1,846,419

Code Enforcement Division

The Code Enforcement division assists the citizens of Sanford in keeping their neighborhoods in compliance with City codes. Keeping properties code compliant protects and enhances property values and makes the City a more attractive place to live, work, and shop. Code enforcement is primarily responsible for enforcement of most of the city codes of ordinances and land development codes. This office completes proactive inspections in the city and receives complaints from citizens with the goal of achieving cooperative compliance. Cases that go unresolved by the responsible party may go to the City's Special magistrate for action.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 467,721	\$ 570,994	\$ 565,589	\$ 569,990
Benefits	224,745	278,887	312,242	335,370
Operating	165,443	233,815	245,123	233,583
Supplies	31,077	29,408	36,363	35,188
Debt service	726	959	-	-
Total \$	889,712	\$ 1,114,063	\$ 1,159,317	\$ 1,174,131

Funding Source				
Total	889,712	1,114,063	1,159,317	1,174,131
Total \$	889,712	\$ 1,114,063	\$ 1,159,317	\$ 1,174,131

Our Accomplishments in 2025-26

- ❖ All officers are now certified as "Civilian Parking Enforcement Specialists".
- ❖ Conducted in house Code Enforcement Training Academy.
- ❖ Expanded our community engagement programs like "walk and talk".
- ❖ Two officers attended Level 1 F.A.C.E. Training.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Code Enforcement					
Director of Development Services**	0.15	0.15	-	0.15	-
Administrative Services Manager **	0.50	0.50	-	0.50	-
Administrative Specialist I	1.00	1.00	-	1.00	-
Code Enforcement Officer	5.50	6.00	-	6.00	-
Code Enforcement Supervisor	1.00	1.00	-	1.00	-
Total Full Time Equivalents	8.15	8.65	-	8.65	-

**Split between funds or departments/divisions

Code Enforcement

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-1103-519.12-00	Regular Salaries & Wages	371,540	451,240	526,843	549,899	490,738
001-1103-519.12-02	Regular Salaries - Additional Pays	625	1,027	373	90	90
001-1103-519.12-06	Reg Salaries - Opt Out Health Insurance	1,300	906	544	600	-
001-1103-519.13-00	Part Time Wages	-	-	21,977	-	57,162
001-1103-519.14-00	Overtime	10,335	14,548	21,257	15,000	22,000
001-1103-519.21-00	FICA/Medicare Taxes	28,567	34,620	42,297	43,440	43,777
001-1103-519.22-01	Retirement Contributions - FRS	58,948	77,490	92,980	87,558	88,484
001-1103-519.23-00	Medical Insurance	97,061	103,341	131,887	166,747	176,279
001-1103-519.23-02	Medical Insurance - Life & ST Disability	2,095	2,415	3,051	3,629	3,626
001-1103-519.24-00	Worker's Compensation	6,661	6,879	8,672	10,868	23,204
	Subtotal Personnel Services	\$ 577,132	\$ 692,466	\$ 849,881	\$ 877,831	\$ 905,360
Operating						
001-1103-519.31-00	Professional Services	13,711	27,417	39,116	15,500	28,000
001-1103-519.34-00	Other Contractual Services	22,111	16,385	27,448	17,130	36,000
001-1103-519.34-01	Other Contractual Services - Lot Mowing	42,365	36,202	66,980	45,000	45,000
001-1103-519.34-02	Other Contractual Services - Demolition	-	-	25,550	80,000	40,000
001-1103-519.40-00	Travel & Per Diem	4,516	5,649	841	10,000	10,000
001-1103-519.41-00	Communications Services	8,451	9,952	9,085	9,592	9,292
001-1103-519.42-00	Postage & Transportation	12,361	14,534	14,976	14,000	15,000
001-1103-519.44-00	Rentals & Leases	1,010	925	1,121	1,100	1,100
001-1103-519.44-10	Rentals & Leases/GASB87	(956)	(726)	4,081	-	-
001-1103-519.45-01	Insurance - Operating Liability	4,494	3,108	3,757	4,400	4,775
001-1103-519.45-02	Insurance - Auto Liability	1,880	2,587	2,649	8,251	3,416
001-1103-519.46-00	Repair & Maintenance Services	25,193	34,601	24,817	24,300	24,300
001-1103-519.47-00	Printing & Binding	3,475	4,631	3,768	2,050	2,050
001-1103-519.48-00	Promotional Activities	-	-	1,104	1,000	1,100
001-1103-519.49-00	Other Charges/Obligations	12,545	10,178	8,522	12,800	13,550
001-1103-519.51-00	Office Supplies	2,621	3,528	3,281	3,250	3,250
001-1103-519.52-00	Operating Supplies	2,123	2,556	3,327	3,000	3,000
001-1103-519.52-01	Operating Supplies - Gasoline/Diesel/Lubric	11,307	12,667	12,648	12,723	12,723
001-1103-519.52-05	Operating Supplies - Uniforms	1,410	2,523	2,961	5,500	4,500
001-1103-519.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,095	1,094	1,095	2,140	2,315
001-1103-519.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	565	5,299	4,305	3,250	5,200
001-1103-519.55-00	Training	3,576	3,410	1,791	6,500	4,200
	Subtotal Operating	\$ 173,853	\$ 196,520	\$ 263,223	\$ 281,486	\$ 268,771
Debt service						
001-1103-519.71-01	Lease Payment/GASB87	923	718	868	-	-
001-1103-519.72-01	Int Payment/GASB87	33	8	91	-	-
	Subtotal Debt service	\$ 956	\$ 726	\$ 959	\$ -	\$ -
Total		\$ 751,941	\$ 889,712	\$ 1,114,063	\$ 1,159,317	\$ 1,174,131

Business Tax Receipts Division

The Business Tax Receipts division is the collection and assessment point for business tax revenue. The conduct of businesses in the City is regulated by verification of compliance with State statutes and licensing requirements.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 127,824	\$ 96,069	\$ 75,315	\$ 107,835
Benefits	64,959	51,003	41,783	64,007
Operating	19,645	90,891	22,480	93,667
Supplies	-	70	1,060	770
Debt service	367	431	-	-
Total \$	212,795	\$ 238,464	\$ 140,638	\$ 266,279

Funding Source				
Total	212,795	238,464	140,638	266,279
Total \$	212,795	\$ 238,464	\$ 140,638	\$ 266,279

Our Accomplishments in 2025-26

- ❖ Selected a third party vendor to help with identification and billing of businesses operating in the city.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Business Tax Receipts					
Deputy Building Official **	0.05	0.05	-	0.05	-
Information and Licensing Coordinator	1.00	1.00	-	1.00	-
Permit Coordinator **	0.09	0.09	-	0.09	-
Administrative Specialist I	-	-	0.50	0.50	-
Administrative Specialist III **	0.10	0.10	-	0.10	-
Total Full Time Equivalents	1.24	1.24	0.50	1.74	-

**Split between funds or departments/divisions

Business Tax Receipts

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-1101-513.12-00	Regular Salaries & Wages	101,114	126,056	95,132	74,515	106,715
001-1101-513.12-02	Regular Salaries - Additional Pays	654	1,695	429	-	520
001-1101-513.12-06	Reg Salaries - Opt Out Health Insurance	42	33	-	-	-
001-1101-513.14-00	Overtime	327	40	508	800	600
001-1101-513.21-00	FICA/Medicare Taxes	7,214	9,288	6,863	5,783	8,280
001-1101-513.22-01	Retirement Contributions - FRS	12,682	17,304	13,177	11,018	15,776
001-1101-513.23-00	Medical Insurance	30,950	37,395	30,235	24,250	38,639
001-1101-513.23-02	Medical Insurance - Life & ST Disability	656	730	541	484	695
001-1101-513.24-00	Worker's Compensation	225	242	187	248	617
	Subtotal Personnel Services	\$ 153,864	\$ 192,783	\$ 147,072	\$ 117,098	\$ 171,842
Operating						
001-1101-513.34-00	Other Contractual Services	273	41	-	250	250
001-1101-513.40-00	Travel & Per Diem	-	-	-	1,000	400
001-1101-513.41-00	Communications Services	95	95	94	95	95
001-1101-513.42-00	Postage & Transportation	412	32	4	950	950
001-1101-513.44-00	Rentals & Leases	581	458	550	482	482
001-1101-513.44-10	Rentals & Leases/GASB87	(483)	(367)	1,833	-	-
001-1101-513.45-01	Insurance - Operating Liability	19	22	212	203	290
001-1101-513.46-00	Repair & Maintenance Services	-	88	-	-	-
001-1101-513.47-00	Printing & Binding	407	434	517	600	1,200
001-1101-513.49-00	Other Charges/Obligations	9,819	18,842	87,681	18,900	90,000
001-1101-513.51-00	Office Supplies	-	-	-	260	100
001-1101-513.52-00	Operating Supplies	-	-	-	250	100
001-1101-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	65	-	70	50	70
001-1101-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	-	-	500	500
	Subtotal Operating	\$ 11,188	\$ 19,645	\$ 90,961	\$ 23,540	\$ 94,437
Debt service						
001-1101-513.71-01	Lease Payment/GASB87	467	363	390	-	-
001-1101-513.72-01	Int Payment/GASB87	17	4	41	-	-
	Subtotal Debt service	\$ 484	\$ 367	\$ 431	\$ -	\$ -
	Total	\$ 165,536	\$ 212,795	\$ 238,464	\$ 140,638	\$ 266,279

Building Division & Building Inspection Fund

The Building Division is responsible for verifying that all construction projects built in the City of Sanford are constructed in accordance with the Florida Building Code, City Ordinance and State Laws. This is accomplished by routing and issuing all permits for construction throughout the City, as well as performing detailed plan reviews and conducting field inspections. The Building Inspection Fund is 100% funded by fee revenues and contained in its own fund as required by Florida Statute.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 847,948	\$ 1,056,270	\$ 1,114,059	\$ 1,133,667
Benefits	369,778	510,132	556,881	607,927
Operating	778,125	702,265	678,943	572,722
Supplies	40,272	42,920	35,522	54,172
Capital	2,069,219	2,685,402	245,000	-
Debt service	3,028	2,680	-	-
Transfers	5,905	-	-	-
Total \$	4,114,275	\$ 4,999,669	\$ 2,630,405	\$ 2,368,488

Our Accomplishments in 2025-26

- ❖ Selected an AI Company for sufficiency review.
- ❖ Completed the breezeway expansion project, moved into the new expanded space downstairs.
- ❖ Created and implemented new "Open for Business" protocols.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Building Inspection Fund					
Director of Development Services**	0.35	0.35	-	0.35	-
Building Official **	1.00	1.00	-	1.00	-
Deputy Building Official **	0.95	0.95	-	0.95	-
Plans Examiner	2.00	2.00	-	2.00	-
Building Codes Inspector I	1.00	1.00	-	1.00	-
Building Codes Inspector II	1.00	1.00	-	1.00	1.00
Building Codes Inspector III	2.00	2.00	-	2.00	-
Permit Manager	1.00	1.00	-	1.00	-
Permit Technician II	-	-	-	-	1.00
Permit Coordinator **	2.91	2.91	-	2.91	-
Administrative Services Manager **	0.25	0.25	-	0.25	-
Administrative Specialist I	1.00	1.00	(0.50)	0.50	-
Administrative Specialist III **	0.90	0.90	-	0.90	-
Total Full Time Equivalents	14.36	14.36	(0.50)	13.86	2.00

**Split between funds or departments/divisions

The budget for Building Inspection Fund is located in the Special Revenue Fund section of this budget document.

POLICE DEPARTMENT



Mission Statement

It is the mission of the Sanford Police Department to enhance the quality of life in our city by working in partnership with the community, within the framework of the constitution, to enforce the laws, preserve the peace, reduce fear, and provide a safe environment.

Values

- Honesty and integrity in personal and professional relationships.
- Respect for the worth and dignity of persons, freedoms and property.
- Moral conviction to excellence in service through tolerance and hard work.
- Positive enthusiasm, recognizing and welcoming creativity and warranted change.
- Faith and support of the constitution and the laws associated with our chosen profession.
- Courage to officiate duties regardless of ridicule, scorn or danger.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 12,231,925	\$ 13,835,935	\$ 15,503,891	\$ 15,862,919
Benefits	6,522,455	7,232,209	8,643,442	9,596,317
Operating	3,870,526	2,687,361	3,419,545	3,318,152
Supplies	872,676	892,791	1,152,743	1,150,732
Debt service	3,795	-	-	-
Total	\$ 23,501,377	\$ 24,648,296	\$ 28,719,621	\$ 29,928,120

Funding Source				
Total	23,501,377	24,648,296	28,719,621	29,928,120
Total	\$ 23,501,377	\$ 24,648,296	\$ 28,719,621	\$ 29,928,120

Police Department as a percentage of General Fund



Sanford Police Department enhances the quality of life in our city by working in partnership with the community, within the framework of the constitution, to enforce the laws, preserve the peace, reduce fear, and provide a safe environment.

A Fully Accredited Police Department

The Sanford Police Department has been accredited through the Commission for Florida Law Enforcement Accreditation since February 2005. In October of 2024, the Sanford Police Department was given the distinguished designation of an Excelsior Accredited Agency. Accreditation has long been recognized as a means of maintaining the highest standards of professionalism. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. Schools, universities, and hospitals are some of the most well-known organizations that are required to maintain accreditation. Since 1993 law enforcement agencies in Florida have attained accredited status through the Commission for Florida Law Enforcement Accreditation, Inc. To maintain law enforcement accreditation, the Sanford Police Department is required to comply with over 250 professional standards of performance.

Police Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Reduce Part I crime by 1% for the year	Patrol	Community Safety and Wellbeing	FY27
Have employees participate in 3 physical wellness activities in the City.	Administration	High Performing & Competent Government	FY27
Continue efforts to work with other City Departments and staff to improve resident experiences.	Professional Standards & Community Engagement	Community Safety and Wellbeing	FY27
Host multiple crime prevention events for the public.	Professional Standards & Community Engagement	Community Safety and Wellbeing	FY27

Police Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
# of Internal affairs investigations	Professional Standards &Community Engagement	1	Efficiency	4	10	5	5
# of citizen complaints	Professional Standards &Community Engagement	1	Output	1	5	-	-
# of crime prevention/community education and unit sponsored events (CRU)	Professional Standards &Community Engagement	2	Output	344	549	500	500
Training hours (student hours)	Professional Standards &Community Engagement	1	Efficiency	8,441	6,390	6,400	6,400
Total calls for service	Patrol	2	Output	112,416	122,001	-	-
# traffic citations/warnings issued	Patrol	2	Output	13,547	13,155	-	-
# part 1 crimes	Patrol	2	Output	1,870	1,715	-	-
% of reports submitted via online web form	Patrol	2	Output	512	449	475	500
Average response time to priority 1 calls (min)	Patrol	2	Efficiency	1.74	1.63	1.80	1.80
Average response time to non-emergency calls (min)	Patrol	2	Efficiency	11.65	11.18	12.00	12.50
Average number calls per patrol officer	Patrol	2	Efficiency	2,700	2,541	2,600	2,600
# of cases assigned to CID	Strategic Services	2	Effectiveness	1,427	1,403	1,415	1,420
% of investigations cases cleared by arrest/capias	Strategic Services	1	Effectiveness	11.20%	16.40%	11.00%	11.00%
# of reports cleared by arrest/capias (patrol)	Patrol	2	Output	2,061	2,221	2,100	2,100
# of traffic accident reports (patrol)	Patrol	2	Output	2,199	2,199	-	-

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Grayed out fields are areas that cannot be predicted due to the nature of the KPI.

PD records fall on a calendar year and not the fiscal year, as such FY25 Q1 has not been factored in as the date falls under 2024.

Please reference the Annual Report for in-depth detailed informaion about all PD standards, metrics, stats.

Police Department Combined

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2020-521.12-00	Regular Salaries & Wages	9,571,194	10,924,989	12,496,296	14,058,358	14,431,697
001-2020-521.12-02	Regular Salaries - Additional Pays	143,725	184,527	189,650	202,860	199,351
001-2020-521.12-05	Regular Salaries - Incentive Bonus	-	-	-	3,510	2,340
001-2020-521.12-06	Reg Salaries - Opt Out Health Insurance	20,300	25,589	19,079	19,890	14,040
001-2020-521.13-00	Part Time Wages	-	-	-	56,779	59,237
001-2020-521.14-00	Overtime	710,594	980,749	1,013,426	1,034,963	1,028,294
001-2020-521.15-00	Special Pay	34,756	39,853	42,563	43,876	48,751
001-2020-521.15-02	Special Pay - Police State Incentive	78,371	76,218	74,921	83,655	79,209
001-2020-521.21-00	FICA/Medicare Taxes	779,607	902,843	1,023,329	1,183,977	1,212,484
001-2020-521.22-01	Retirement Contributions - FRS	1,470,259	2,041,633	2,421,300	2,994,302	3,183,780
001-2020-521.22-02	Retirement Contributions - Police Pension	642,413	857,234	924,803	942,223	792,164
001-2020-521.22-06	Retirement Contributions - City Cont 457	23,984	24,115	24,115	31,162	31,003
001-2020-521.23-00	Medical Insurance	2,272,949	2,300,858	2,387,030	2,983,843	3,359,853
001-2020-521.23-02	Medical Insurance - Life & ST Disability	26,124	31,138	39,525	45,748	47,004
001-2020-521.24-00	Worker's Compensation	365,245	364,216	412,107	462,187	970,029
001-2020-521.25-00	Unemployment Compensation	3,548	418	-	-	-
	Subtotal Personnel Services	\$ 16,143,069	\$ 18,754,380	\$ 21,068,144	\$ 24,147,333	\$ 25,459,236
Operating						
001-2020-521.31-00	Professional Services	30,711	42,710	5,876	7,139	7,575
001-2020-521.34-00	Other Contractual Services	732,254	729,008	800,387	859,890	900,902
001-2020-521.40-00	Travel & Per Diem	43,258	29,638	38,101	52,113	48,856
001-2020-521.41-00	Communications Services	241,343	250,814	269,668	293,853	291,071
001-2020-521.42-00	Postage & Transportation	1,443	1,442	1,321	3,171	2,671
001-2020-521.43-00	Utility Services	123,917	119,683	123,361	124,843	125,206
001-2020-521.44-00	Rentals & Leases	229,381	207,990	232,699	256,075	208,823
001-2020-521.44-10	Rentals & Leases	(122,570)	201,288	-	-	-
001-2020-521.45-01	Insurance - Operating Liability	119,512	110,775	144,738	130,713	198,568
001-2020-521.45-02	Insurance - Auto Liability	75,885	110,775	91,179	229,175	109,082
001-2020-521.46-00	Repair & Maintenance Services	762,667	820,191	872,696	1,304,440	1,281,520
001-2020-521.46-96	Repair & Maintenance Services	278,523	1,150,986	9,331	-	-
001-2020-521.47-00	Printing & Binding	10,099	13,653	11,412	16,435	17,273
001-2020-521.48-00	Promotional Activities	28,432	41,689	50,084	45,633	49,675
001-2020-521.49-00	Other Charges/Obligations	49,119	39,884	36,508	96,065	76,930
001-2020-521.51-00	Office Supplies	15,737	17,358	23,098	22,028	26,492
001-2020-521.52-00	Operating Supplies	152,966	245,423	221,565	333,211	337,889
	Operating Supplies -					
	Gasoline/Diesel/Lubric	392,746	408,491	379,315	481,250	461,442
001-2020-521.52-05	Operating Supplies - Uniforms	118,444	90,793	110,913	150,437	148,580
001-2020-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	7,031	4,292	6,544	15,932	17,510
001-2020-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	40,116	18,149	6,773	5,772	3,974
001-2020-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	21	3,299	2,773	5,160	2,260
001-2020-521.54-04	Books/Pubs/Subsc/Memb - Subscriptions	47,156	84,871	141,810	138,953	152,585
	Subtotal Operating	\$ 3,378,191	\$ 4,743,202	\$ 3,580,152	\$ 4,572,288	\$ 4,468,884
Debt service						
001-2020-521.71-01	Lease Payment/GASB87	121,399	3,715	-	-	-
001-2020-521.71-96	Lease Payment/GASB87	278,522	40	-	-	-
001-2020-521.72-01	Int Payment/GASB87	1,171	40	-	-	-
	Subtotal Debt service	\$ 401,092	\$ 3,795	\$ -	\$ -	\$ -
Total		\$ 19,922,352	\$ 23,501,377	\$ 24,648,296	\$ 28,719,621	\$ 29,928,120

Administration

The Administration Division provides overall leadership, management, and administration of the Police Department. In alignment with the City Commission and City Manager's goals, the Chief of Police provides the overall leadership, direction, and vision for the Police Department. The Administrative Division contributes to the day-to-day efficiency of the Police Department including but limited to property management, grant writing, public communication, records, and accreditation.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,059,965	\$ 1,210,949	\$ 1,254,214	\$ 1,296,917
Benefits	517,140	591,926	622,843	732,117
Operating	564,565	592,093	772,357	844,285
Supplies	77,513	50,210	107,504	92,001
Debt service	2,658	2,610	-	-
Total	\$ 2,221,841	\$ 2,447,788	\$ 2,756,918	\$ 2,965,320

Funding Source				
Total	2,221,841	2,447,788	2,756,918	2,965,320
Total	\$ 2,221,841	\$ 2,447,788	\$ 2,756,918	\$ 2,965,320

Our Accomplishments in 2025-26

- ❖ Reduced Part I Crime by 1.0% for the year.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Police - Administration					
Police Chief	1.00	1.00	-	1.00	-
Deputy Police Chief	1.00	1.00	-	1.00	-
Strategic Communications Officer **	0.95	0.95	-	0.95	-
Public Information Officer	-	-	1.00	1.00	-
Support Services Supervisor	-	-	-	-	1.00
Administrative Services Manager	1.00	1.00	-	1.00	-
Accreditation Manager	1.00	1.00	-	1.00	-
Crime Analyst	1.00	1.00	-	1.00	-
Records Supervisor	1.00	1.00	-	1.00	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Fiscal Technician	1.00	1.00	-	1.00	-
Records Technician	3.00	3.00	-	3.00	-
Administrative Specialist I	-	-	-	-	1.00
Custodial Worker I	2.00	1.00	-	1.00	-
Total Full Time Equivalents	13.95	12.95	1.00	13.95	2.00

**Split between funds or departments/divisions

Police Administration

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2022-521.12-00	Regular Salaries & Wages	867,031	1,007,948	1,134,782	1,123,022	1,164,632
001-2022-521.12-02	Regular Salaries - Additional Pays	5,439	6,877	7,588	6,611	5,109
001-2022-521.12-06	Reg Salaries - Opt Out Health Insurance	-	1,413	288	1,170	-
001-2022-521.13-00	Part Time Wages	-	-	-	56,779	59,237
001-2022-521.14-00	Overtime	15,701	39,029	62,272	60,938	60,938
001-2022-521.15-00	Special Pay	1,000	1,477	2,085	1,950	2,438
001-2022-521.15-02	Special Pay - Police State Incentive	2,599	3,221	3,934	3,744	4,563
001-2022-521.21-00	FICA/Medicare Taxes	64,933	77,268	87,725	93,543	97,826
001-2022-521.22-01	Retirement Contributions - FRS	103,624	146,757	195,987	199,248	224,883
001-2022-521.22-02	Retirement Contributions - Police Pension	11,197	9,416	-	-	-
001-2022-521.22-06	Retirement Contributions - City Cont 457	23,984	24,115	24,115	31,162	31,003
001-2022-521.23-00	Medical Insurance	258,934	234,776	255,991	269,873	324,957
001-2022-521.23-02	Medical Insurance - Life & ST Disability	5,094	5,716	6,719	7,430	7,422
001-2022-521.24-00	Worker's Compensation	18,766	19,092	21,389	21,587	46,026
	Subtotal Personnel Services	\$ 1,378,302	\$ 1,577,105	\$ 1,802,875	\$ 1,877,057	\$ 2,029,034
Operating						
001-2022-521.31-00	Professional Services	28,560	35,976	1,063	300	300
001-2022-521.34-00	Other Contractual Services	24,754	208	35,147	36,388	37,225
001-2022-521.40-00	Travel & Per Diem	7,305	9,934	6,932	17,340	14,083
001-2022-521.41-00	Communications Services	25,819	33,119	34,103	50,191	42,811
001-2022-521.42-00	Postage & Transportation	1,374	1,428	1,321	3,100	2,600
001-2022-521.43-00	Utility Services	123,917	119,683	123,361	124,843	125,206
001-2022-521.44-00	Rentals & Leases	21,803	28,033	27,606	33,066	33,245
001-2022-521.44-10	Rentals & Leases/GASB87	(3,501)	(2,657)	11,104	-	-
001-2022-521.45-01	Insurance - Operating Liability	119,512	110,775	144,738	130,713	198,568
001-2022-521.45-02	Insurance - Auto Liability	3,035	4,430	3,647	9,167	4,363
001-2022-521.46-00	Repair & Maintenance Services	147,502	181,216	155,408	305,852	328,049
001-2022-521.47-00	Printing & Binding	4,386	5,956	2,889	5,999	5,616
001-2022-521.48-00	Promotional Activities	27,307	23,837	32,722	30,500	33,475
001-2022-521.49-00	Other Charges/Obligations	25,964	12,627	12,052	24,898	18,744
001-2022-521.51-00	Office Supplies	7,384	7,573	4,928	9,754	7,754
001-2022-521.52-00	Operating Supplies	20,223	41,929	24,589	50,251	40,233
001-2022-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	11,295	14,394	14,286	15,494	15,494
001-2022-521.52-05	Operating Supplies - Uniforms	4,081	5,711	3,484	6,689	4,832
001-2022-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,795	2,847	1,928	8,022	8,192
001-2022-521.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	2,410	2,885	995	5,772	3,974
001-2022-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	49	-	50	50
001-2022-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	2,125	-	11,472	11,472
	Subtotal Operating	\$ 604,925	\$ 642,078	\$ 642,303	\$ 879,861	\$ 936,286
Debt service						
001-2022-521.71-01	Lease Payment/GASB87	3,381	2,629	2,361	-	-
001-2022-521.72-01	Int Payment/GASB87	120	29	249	-	-
	Subtotal Debt service	\$ 3,501	\$ 2,658	\$ 2,610	\$ -	\$ -
Total		\$ 1,986,728	\$ 2,221,841	\$ 2,447,788	\$ 2,756,918	\$ 2,965,320

Patrol Operations

The Patrol Division is committed to preventing and reducing crime, protecting our citizens from harm and providing assistance to those in need. They are responsible for general field operations, including the protection of life and property, the apprehension of criminals, and the enforcement of state and municipal traffic laws.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 5,975,354	\$ 6,838,652	\$ 7,600,632	\$ 7,167,724
Benefits	3,243,739	3,704,593	4,183,192	4,509,711
Operating	1,523,000	1,653,678	1,951,374	1,874,649
Supplies	513,932	512,424	634,984	645,143
Debt service	1,098	1,174	-	-
Total	\$ 11,257,123	\$ 12,710,521	\$ 14,370,182	\$ 14,197,227

Funding Source				
Total	11,257,123	12,710,521	14,370,182	14,197,227
Total	\$ 11,257,123	\$ 12,710,521	\$ 14,370,182	\$ 14,197,227

Our Accomplishments in 2025-26

- ❖ Conducted five targeted traffic operations focusing on pedestrian, bicyclist, motorist and officer safety. These operations will include seat belt, crosswalk, move-over, and bicycle violations.
- ❖ Reduction in Part I crimes by 10.63% (Calendar year 2025)
- ❖ Held 4,999 community outreach events.
- ❖ Issued 13,155 traffic citations and warnings.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Police - Patrol					
Sergeant	9.00	9.00	-	9.00	2.00
Captain	1.00	1.00	-	1.00	-
Lieutenant	4.00	4.00	-	4.00	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Community Service Officer	9.00	9.00	-	9.00	-
Officer	65.00	65.00	-	65.00	-
Total Full Time Equivalents	89.00	89.00	-	89.00	2.00

Patrol

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2023-521.12-00	Regular Salaries & Wages	4,691,807	5,233,127	6,149,951	6,882,797	6,494,758
001-2023-521.12-02	Regular Salaries - Additional Pays	89,267	117,313	118,231	124,508	118,230
001-2023-521.12-06	Reg Salaries - Opt Out Health Insurance	11,400	14,636	12,779	15,210	10,530
001-2023-521.14-00	Overtime	372,445	514,169	467,834	516,750	476,580
001-2023-521.15-00	Special Pay	15,294	18,666	21,924	21,938	29,250
001-2023-521.15-02	Special Pay - Police State Incentive	38,980	35,909	36,459	39,429	38,376
001-2023-521.21-00	FICA/Medicare Taxes	385,506	439,433	505,083	581,621	548,506
001-2023-521.22-01	Retirement Contributions - FRS	773,235	1,040,437	1,282,370	1,513,195	1,552,970
001-2023-521.22-02	Retirement Contributions - Police Pension	340,769	459,403	485,287	439,220	381,945
001-2023-521.23-00	Medical Insurance	1,098,981	1,082,866	1,181,040	1,394,248	1,551,458
001-2023-521.23-02	Medical Insurance - Life & ST Disability	11,817	14,008	17,577	19,939	20,192
001-2023-521.24-00	Worker's Compensation	188,037	184,167	212,845	234,969	454,640
001-2023-521.25-00	Unemployment Compensation	3,548	-	2,200	-	-
	Subtotal Personnel Services	\$ 8,021,086	\$ 9,154,134	\$ 10,493,580	\$ 11,783,824	\$ 11,677,435
Operating						
001-2023-521.31-00	Professional Services	2,151	6,734	4,813	6,839	7,275
001-2023-521.34-00	Other Contractual Services	707,500	728,800	765,240	803,502	843,677
001-2023-521.40-00	Travel & Per Diem	1,180	2,483	1,730	-	-
001-2023-521.41-00	Communications Services	159,283	158,322	170,969	170,062	174,975
001-2023-521.44-00	Rentals & Leases	46,541	39,209	39,202	46,814	1,314
001-2023-521.44-10	Rentals & Leases/GASB87	(1,446)	(1,098)	4,994	-	-
001-2023-521.45-02	Insurance - Auto Liability	43,253	63,139	51,972	130,630	62,177
001-2023-521.46-00	Repair & Maintenance Services	507,270	513,679	605,881	782,967	773,777
001-2023-521.47-00	Printing & Binding	2,824	4,593	5,441	5,869	7,090
001-2023-521.48-00	Promotional Activities	-	2,649	-	-	-
001-2023-521.49-00	Other Charges/Obligations	2,824	4,490	3,436	4,691	4,364
001-2023-521.51-00	Office Supplies	1,399	1,007	3,764	2,246	2,439
001-2023-521.52-00	Operating Supplies	72,600	134,622	130,591	182,885	192,851
001-2023-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	272,431	303,294	277,211	324,525	324,525
001-2023-521.52-05	Operating Supplies - Uniforms	99,289	73,219	100,363	125,328	125,328
001-2023-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,219	500	495	-	-
001-2023-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	7,693	1,290	-	-	-
	Subtotal Operating	\$ 1,927,011	\$ 2,036,932	\$ 2,166,102	\$ 2,586,358	\$ 2,519,792
Debt service						
001-2023-521.71-01	Lease Payment/GASB87	1,397	1,086	1,062	-	-
001-2023-521.72-01	Int Payment/GASB87	50	12	112	-	-
	Subtotal Debt service	\$ 1,447	\$ 1,098	\$ 1,174	\$ -	\$ -
Total		\$ 9,949,544	\$ 11,192,164	\$ 12,660,856	\$ 14,370,182	\$ 14,197,227

Police COPS Grant

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2029-521.12-00	Regular Salaries & Wages	115,570	37,278	31,036	-	-
001-2029-521.12-02	Regular Salaries - Additional Pays	1,205	121	86	-	-
001-2029-521.14-00	Overtime	5,803	3,004	352	-	-
001-2029-521.15-00	Special Pay	996	465	-	-	-
001-2029-521.15-02	Special Pay - Police State Incentive	1,814	666	-	-	-
001-2029-521.21-00	FICA/Medicare Taxes	9,393	3,105	2,373	-	-
001-2029-521.22-01	Retirement Contributions - FRS	27,165	10,064	10,548	-	-
001-2029-521.23-00	Medical Insurance	30,527	8,858	4,429	-	-
001-2029-521.23-02	Medical Insurance - Life & ST Disability	194	68	51	-	-
001-2029-521.24-00	Worker's Compensation	4,711	1,330	790	-	-
	Subtotal Personnel Services	\$ 197,378	\$ 64,959	\$ 49,665	- \$	-
	Total \$	\$ 197,378	\$ 64,959	\$ 49,665	- \$	-

Strategic Services

The Strategic Services Division consists of Investigations, Neighborhood Response Unit, and Crime Scene Technicians. The Criminal Investigations Unit of the Sanford Police Department is the primary investigative resource for all crime within the City of Sanford. Investigators are assigned to one of the three divisions in this section, with other investigators also assigned to county and federal task forces. They are responsible for investigations leading to the detection, identification, apprehension, and prosecution of persons responsible for committing crime within the City.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 2,191,005	\$ 2,807,954	\$ 3,083,700	\$ 2,948,760
Benefits	1,113,636	1,455,099	1,732,577	1,816,370
Operating	1,656,742	(38,566)	510,991	422,859
Supplies	98,600	70,111	138,662	124,996
Debt service	454,199	485,147	-	-
Total	\$ 5,514,182	\$ 4,779,745	\$ 5,465,930	\$ 5,312,985

Funding Source				
Total	5,514,182	4,779,745	5,465,930	5,312,985
Total	\$ 5,514,182	\$ 4,779,745	\$ 5,465,930	\$ 5,312,985

Our Accomplishments in 2025-26

- ❖ The Criminal Investigations Section conducted five proactive operations throughout the City of Sanford in an effort to deter specific Part I categorized crimes
- ❖ Criminal investigations Section engaged in three community outreach.
- ❖ 100% clearance rate for homicides (compared to 53% national average), 65.44% clearance rate for major crimes.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Police - Strategic Services (renamed from Investigations and incorporated Traffic and SRO 2020)					
Sergeant	3.00	3.00	-	3.00	-
Captain	1.00	1.00	-	1.00	-
Lieutenant	1.00	1.00	-	1.00	-
Crime Scene/Evidence Technician	4.00	4.00	-	4.00	-
Investigative Aide	-	-	-	-	1.00
Administrative Specialist II	-	-	-	-	1.00
Officer	30.00	30.00	(1.00)	29.00	-
Total Full Time Equivalents	39.00	39.00	(1.00)	38.00	2.00

Strategic Services

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2024-521.12-00	Regular Salaries & Wages	1,679,989	1,888,556	2,486,210	2,786,949	2,625,645
001-2024-521.12-02	Regular Salaries - Additional Pays	35,709	44,196	47,369	43,212	46,800
001-2024-521.12-06	Reg Salaries - Opt Out Health Insurance	6,000	6,098	6,013	3,510	3,510
001-2024-521.14-00	Overtime	178,723	233,024	250,320	232,050	253,500
001-2024-521.15-00	Special Pay	4,532	5,054	5,325	4,875	5,850
001-2024-521.15-02	Special Pay - Police State Incentive	14,335	14,077	12,717	13,104	13,455
001-2024-521.21-00	FICA/Medicare Taxes	142,031	162,878	208,735	236,007	225,706
001-2024-521.22-01	Retirement Contributions - FRS	284,293	396,929	554,829	631,401	605,598
001-2024-521.22-02	Retirement Contributions - Police Pension	116,536	135,580	161,248	190,361	169,633
001-2024-521.23-00	Medical Insurance	366,797	346,192	436,247	570,094	618,151
001-2024-521.23-02	Medical Insurance - Life & ST Disability	4,443	4,897	7,413	8,548	8,844
001-2024-521.24-00	Worker's Compensation	68,856	67,160	86,627	96,166	188,438
	Subtotal Personnel Services	\$ 2,902,244	\$ 3,304,641	\$ 4,263,053	\$ 4,816,277	\$ 4,765,130
Operating						
001-2024-521.34-00	Other Contractual Services	-	-	-	20,000	20,000
001-2024-521.41-00	Communications Services	35,872	35,818	34,802	46,829	35,979
001-2024-521.42-00	Postage & Transportation	69	15	-	71	71
001-2024-521.44-00	Rentals & Leases	154,447	133,924	159,076	169,207	174,264
001-2024-521.44-10	Rentals & Leases/GASB87	(117,622)	205,043	(145,281)	-	-
001-2024-521.45-02	Insurance - Auto Liability	22,008	32,127	26,442	66,461	31,634
001-2024-521.46-00	Repair & Maintenance Services	85,276	101,174	72,106	187,710	139,647
001-2024-521.46-96	Repair & Maintenance Services	278,523	1,140,436	(193,200)	-	-
001-2024-521.47-00	Printing & Binding	2,888	3,103	2,082	4,567	4,567
001-2024-521.48-00	Promotional Activities	670	425	-	-	-
001-2024-521.49-00	Other Charges/Obligations	6,041	4,677	5,407	16,146	16,697
001-2024-521.51-00	Office Supplies	5,802	7,577	13,368	8,382	14,751
001-2024-521.52-00	Operating Supplies	27,471	35,151	15,830	48,067	48,032
001-2024-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	46,344	44,021	40,913	71,172	51,172
001-2024-521.52-05	Operating Supplies - Uniforms	6,172	9,014	-	11,041	11,041
001-2024-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	140	-	-	-
001-2024-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	349	-	-	-	-
001-2024-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	2,697	-	-	-
	Subtotal Operating	\$ 554,310	\$ 1,755,342	\$ 31,545	\$ 649,653	\$ 547,855
Debt service						
001-2024-521.71-01	Lease Payment/GASB87	116,621	160,092	144,953	-	-
001-2024-521.71-96	Lease Payment/GASB87	278,522	263,973	301,569	-	-
001-2024-521.72-01	Int Payment/GASB87	1,001	10,886	7,351	-	-
001-2024-521.72-96	Int Payment/GASB96	-	19,248	31,274	-	-
	Subtotal Debt service	\$ 396,144	\$ 454,199	\$ 485,147	\$ -	\$ -
Total		\$ 3,852,698	\$ 5,514,182	\$ 4,779,745	\$ 5,465,930	\$ 5,312,985

Police Professional Standards and Community Engagement

The Division comprising the Professional Standards Section, Community Relations Unit (CRU), School Resource officers (SRO's), Volunteers, and Training Unit is not only responsible for processing public and internal complaints, but is also responsible for being the vanguard of the Police Department's relentless efforts for fostering the agency's relationship with each and every citizen we serve. This division includes a training unit which facilitates all the departments training in accordance with FDLE accreditation standards. This unit is also tasked with recruiting, screening, and facilitating the hiring of new officers and employees. The school resource officers are assigned to assist school administrators and staff, students, parents, and nearby residents in ensuring that the school environment remains safe from crime and disorder.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 3,005,601	\$ 3,012,557	\$ 3,565,345	\$ 4,449,518
Benefits	1,647,942	1,500,981	2,104,830	2,538,119
Operating	118,153	154,389	184,823	176,359
Supplies	182,631	262,729	271,593	288,592
Total	\$ 4,954,327	\$ 4,930,656	\$ 6,126,591	\$ 7,452,588

Funding Source				
Total	4,954,327	4,930,656	6,126,591	7,452,588
Total	\$ 4,954,327	\$ 4,930,656	\$ 6,126,591	\$ 7,452,588

Our Accomplishments in 2025-26

- ❖ Deployed the Community Activities trailer into the community a minimum of six times per year.
- ❖ 89 crime prevention/community education events.
- ❖ Conducted 265 training classes, totaling 6,390 hours.

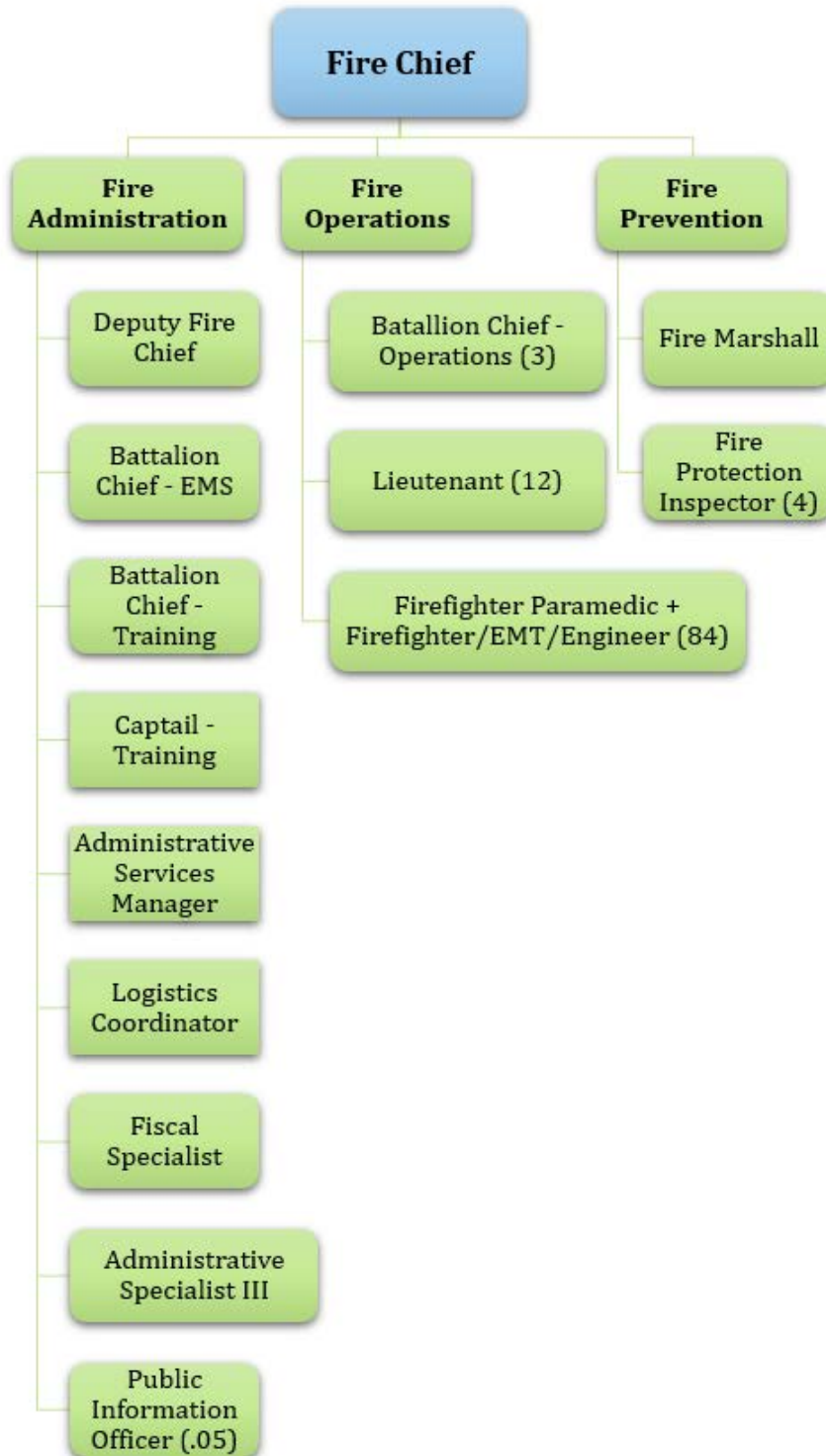
Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Police - Professional Standards and Community Engagement (CRU and Training)					
Captain	1.00	1.00	-	1.00	-
Lieutenant	1.00	1.00	-	1.00	-
Sergeant	4.00	4.00	-	4.00	-
Officer	24.00	26.00	-	26.00	-
Volunteer Program Coordinator	1.00	1.00	-	1.00	-
Total Full Time Equivalents	31.00	33.00	-	33.00	-

Police Professional Standards and Community Engagement

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-2034-521.12-00	Regular Salaries & Wages	2,216,797	2,758,079	2,725,353	3,265,590	4,146,662
001-2034-521.12-02	Regular Salaries - Additional Pays	12,104	16,020	16,462	28,529	29,212
001-2034-521.12-05	Regular Salaries - Incentive Bonus	-	-	-	3,510	2,340
001-2034-521.12-06	Reg Salaries - Opt Out Health Insurance	2,900	3,443	2,700	-	-
001-2034-521.14-00	Overtime	137,922	191,523	233,001	225,225	237,276
001-2034-521.15-00	Special Pay	12,934	14,190	13,229	15,113	11,213
001-2034-521.15-02	Special Pay - Police State Incentive	20,643	22,346	21,812	27,378	22,815
001-2034-521.21-00	FICA/Medicare Taxes	177,743	220,160	221,785	272,806	340,446
001-2034-521.22-01	Retirement Contributions - FRS	281,941	447,446	388,114	650,458	800,329
001-2034-521.22-02	Retirement Contributions - Police Pension	173,911	252,835	278,268	312,642	240,586
001-2034-521.23-00	Medical Insurance	517,711	628,166	513,752	749,628	865,287
001-2034-521.23-02	Medical Insurance - Life & ST Disability	4,576	6,449	7,815	9,831	10,546
001-2034-521.24-00	Worker's Compensation	84,874	92,468	91,247	109,465	280,925
001-2034-521.25-00	Unemployment Compensation	-	418	-	-	-
	Subtotal Personnel Services	\$ 3,644,056	\$ 4,653,543	\$ 4,513,538	\$ 5,670,175	\$ 6,987,637
Operating						
001-2034-521.40-00	Travel & Per Diem	34,773	19,705	31,169	34,773	34,773
001-2034-521.41-00	Communications Services	20,369	23,555	29,794	26,771	37,306
001-2034-521.44-00	Rentals & Leases	6,591	6,824	6,816	6,988	-
001-2034-521.45-02	Insurance - Auto Liability	7,589	11,079	9,118	22,917	10,908
001-2034-521.46-00	Repair & Maintenance Services	22,618	24,122	44,518	27,911	40,047
001-2034-521.48-00	Promotional Activities	455	14,778	17,362	15,133	16,200
001-2034-521.49-00	Other Charges/Obligations	14,289	18,090	15,612	50,330	37,125
001-2034-521.51-00	Office Supplies	1,152	1,201	1,038	1,646	1,548
001-2034-521.52-00	Operating Supplies	32,671	33,720	50,555	52,008	56,773
001-2034-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	62,676	46,783	46,905	70,059	70,251
001-2034-521.52-05	Operating Supplies - Uniforms	8,901	2,850	7,066	7,379	7,379
001-2034-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	5,236	1,305	4,616	7,910	9,318
001-2034-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	35,138	14,764	7,966	-	-
001-2034-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	21	3,249	2,773	5,110	2,210
001-2034-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	39,462	78,759	141,810	127,481	141,113
	Subtotal Operating	\$ 291,941	\$ 300,784	\$ 417,118	\$ 456,416	\$ 464,951
	Total	\$ 3,935,997	\$ 4,954,327	\$ 4,930,656	\$ 6,126,591	\$ 7,452,588

FIRE DEPARTMENT



Mission Statement

To provide protection and prevention against the loss of life and property by fire, emergency services, and mitigation of hazards to the public, both natural and manmade.

Values

The Sanford Fire Department has been providing service to our citizens since 1873. The role of the Fire Department is to provide protection and prevention against the loss of life and property by fire, both natural and manmade, and provides emergency services, and mitigation of hazards to the public. The Fire Department contains three divisions: administration, operations, and fire prevention, which operate programs aimed at supporting the City's mission and goals. The Fire Department also serves as the emergency management coordinating department in the City.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 7,595,580	\$ 8,090,144	\$ 9,777,328	\$ 10,245,044
Benefits	4,109,079	4,385,925	5,772,996	6,523,672
Operating	1,224,162	1,358,808	1,568,341	1,560,113
Supplies	698,600	817,410	986,932	1,009,103
Debt service	1,299	1,220	-	-
Total	\$ 13,628,720	\$ 14,653,507	\$ 18,105,597	\$ 19,337,932

Funding Source				
Total	13,628,720	14,653,507	18,105,597	19,337,932
Total	\$ 13,628,720	\$ 14,653,507	\$ 18,105,597	\$ 19,337,932

Fire Department as a percentage of General Fund

21.9%



Fire Department Department Objectives			
Objective	Division	Strategic Alignment	Anticipated Timeframe
Contact 45,000 citizens during public education and community outreach efforts. This includes the semiannual fire safety flyer that reaches 17,500 homes twice a year	Prevention	Community Safety and Wellbeing	FY27
Improve (decrease) accidents/incidents/injuries by 10%	Operations	Community Safety and Wellbeing	FY27
Continue to increase officer development services by 10%	Operations	High Performing and Competent Government	FY27
Improve (decrease) turnout time to under one minute	Operations	Community Safety and Wellbeing	FY27

Fire Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Hours of new recruit orientation/training	Admin	1	Output	2,230	2,480	2,520	3,240
Total hours of ongoing education/training	Admin	1	Efficiency	35,085	42,938	40,000	40,000
# of community paramedicine visits	Admin	1	Output	339	282	260	300
# of on-going paramedicine patients	Admin	2	Output	12	16	14	18
# paramedicine patient contacts annually	Admin	2	Effectiveness	435	212	165	200
# of total calls responded to by city units	Operations	2	Output	22,930	13,709	-	-
# of EMS/rescue/fire related/other calls	Operations	2	Output	7,975/192/2,059	12,312/316/1,822	-	-
# of transports	Operations	2	Output	5,608	6,032	-	-
% calls with response time 5 minutes or less	Operations	2	Efficiency	39%	42%	45%	48%
% calls as first responder inside city	Operations	1	Effectiveness	82%	82%	-	-
% calls as first responder outside city	Operations	2	Effectiveness	18%	18%	-	-
property loss (annual total)	Operations	2	Output	\$ 5,169,789	\$ 7,024,661	\$ -	\$ -
% annual inspections completed	Prevention	2	Efficiency	95%	100%	100%	100%
# of reinspections	Prevention	2	Output	3,476	4,236	4,250	4,250
# of investigations	Prevention	2	Output	37	23	45	45
New construction inspections	Prevention	2	Output	1,052	1,154	1,300	1,400
Plans reviewed	Prevention	2	Output	1,396	1,634	1,750	1,750
Public education events/attendees	Prevention	2	Output	56/45,410	36/40,360	40/41,000	45/42,000
Smoke alarms installed	Prevention	2	Output	435	101	115	125
Car seats inspected	Prevention	2	Output	17	13	15	15

Grayed out fields are areas that cannot be predicted due to the nature of the KPI.

Fire Administration

The Administrative Division is responsible for general policy and direction of the department by providing management and leadership for the operation division. Operational oversight, strategic planning, administration of the budget and record keeping are all part of Administration’s responsibilities. The Fire Chief also serves as the City’s Emergency Management Coordinator in response to natural and man-made disasters.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 797,000	\$ 877,926	\$ 1,091,413	\$ 1,044,312
Benefits	327,184	351,731	506,189	506,749
Operating	47,871	53,436	82,782	76,145
Supplies	27,024	25,757	32,700	32,219
Debt service	937	305	-	-
Total \$	1,200,016	\$ 1,309,155	\$ 1,713,084	\$ 1,659,425

Funding Source				
Total	1,200,016	1,309,155	1,713,084	1,659,425
Total \$	1,200,016	\$ 1,309,155	\$ 1,713,084	\$ 1,659,425

Our Accomplishments in 2025-26

- ❖ Hired 9 firefighters.
- ❖ Hired a Captain in Training.
- ❖ Added Rescue(R231) out of ST31 to help with the call load within the City.
- ❖ Station 40 progress along with R40/E40 units.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Fire - Administration					
Fire Chief	1.00	1.00	-	1.00	-
Administrative Services Manager	1.00	1.00	-	1.00	-
Deputy Fire Chief	1.00	1.00	-	1.00	-
Lieutenant - Training	1.00	1.00	(1.00)	-	-
Captain - Training	-	-	1.00	1.00	-
Battalion Chief - Training	1.00	1.00	-	1.00	-
Logistics Coordinator	1.00	1.00	-	1.00	-
Battalion Chief - Emergency Medical Services	1.00	1.00	-	1.00	-
Public Information Officer **	0.05	0.05	-	0.05	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Fiscal Specialist	1.00	1.00	-	1.00	-
Total Full Time Equivalents	9.05	9.05	-	9.05	-

**Split between funds or departments/divisions

Fire Administration

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-3003-522.12-00	Regular Salaries & Wages	630,210	719,735	786,643	962,693	940,856
001-3003-522.12-02	Reg Salaries - Opt Out Health Insurance	-	-	6,566	-	506
001-3003-522.12-06	Reg Salaries - Opt Out Health Insurance	-	413	1,113	1,167	1,167
001-3003-522.14-00	Overtime	7,413	17,065	24,128	46,194	23,827
001-3003-522.15-00	Special Pay	48,689	59,787	59,476	81,359	77,956
001-3003-522.21-00	FICA/Medicare Taxes	50,918	59,051	63,578	80,631	78,534
001-3003-522.22-01	Retirement Contributions - FRS	23,964	28,012	33,299	78,396	42,225
001-3003-522.22-03	Retirement Contributions - Fire Pension	109,868	93,650	105,134	141,664	123,867
001-3003-522.23-00	Medical Insurance	132,474	116,561	116,943	160,172	180,396
001-3003-522.23-02	Medical Insurance - Life & ST Disability	4,332	4,686	5,637	6,415	6,425
001-3003-522.24-00	Worker's Compensation	24,763	25,224	27,140	38,911	75,302
	Subtotal Personnel Services	\$ 1,032,631	\$ 1,124,184	\$ 1,229,657	\$ 1,597,602	\$ 1,551,061
Operating						
001-3003-522.31-00	Professional Services	1,760	1,920	1,650	2,785	3,570
001-3003-522.34-00	Other Contractual Services	5,460	6,152	5,916	6,156	7,203
001-3003-522.40-00	Travel & Per Diem	11,854	13,060	7,248	16,577	14,520
001-3003-522.41-00	Communications Services	9,281	8,584	6,650	7,662	6,814
001-3003-522.42-00	Postage & Transportation	465	346	328	350	400
001-3003-522.44-00	Rentals & Leases	1,262	1,201	557	342	342
001-3003-522.44-10	Rentals & Leases/GASB87	(1,235)	(937)	1,298	-	-
001-3003-522.45-01	Insurance - Operating Liability	1,000	857	1,151	1,104	1,995
001-3003-522.45-02	Insurance - Auto Liability	3,051	3,803	3,895	8,809	4,672
001-3003-522.46-00	Repair & Maintenance Services	8,321	10,119	6,175	20,350	16,162
001-3003-522.47-00	Printing & Binding	974	1,029	826	850	950
001-3003-522.49-00	Other Charges/Obligations	5,271	1,737	17,742	17,797	19,517
001-3003-522.51-00	Office Supplies	1,291	662	672	1,000	1,000
001-3003-522.52-00	Operating Supplies	4,536	8,526	6,941	7,000	7,500
001-3003-522.52-01	Operating Supplies - Gasoline/Diesel/Lubric	9,266	8,782	8,147	9,269	8,619
001-3003-522.52-05	Operating Supplies - Uniforms	2,985	1,928	3,935	6,200	5,000
001-3003-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,515	1,362	1,422	1,358	1,675
001-3003-522.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	6,292	3,967	3,207	4,235	4,565
001-3003-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	787	-	45	300	200
001-3003-522.55-00	Training	-	1,797	1,388	3,338	3,660
	Subtotal Operating	\$ 74,136	\$ 74,895	\$ 79,193	\$ 115,482	\$ 108,364
Debt service						
001-3003-522.71-01	Lease Payment/GASB87	1,193	927	276	-	-
001-3003-522.72-01	Int Payment/GASB87	42	10	29	-	-
	Subtotal Debt service	\$ 1,235	\$ 937	\$ 305	\$ -	\$ -
Total		\$ 1,108,002	\$ 1,200,016	\$ 1,309,155	\$ 1,713,084	\$ 1,659,425

Fire Operations

The Operations Division responds to fire, medical and other hazardous emergency calls from its three stations throughout the City. The division responds to and extinguishes fire, prevents fires in cases of fuel spills and electrical malfunctions, delivers effective medical and rescue services for injuries, illnesses and accidents, transports patient to appropriate emergency room facilities, responds to and controls hazardous materials emergencies and provides technical rescue services. Through the development of mutual aid and intergovernmental agreements with other emergency responders in the area, the Sanford Fire Department provides and receives assistance throughout the County. The Sanford Fire Department holds an Insurance Services Office rating of 2.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 6,315,366	\$ 6,700,675	\$ 8,159,080	\$ 8,675,004
Benefits	3,542,458	3,786,485	5,017,023	5,728,703
Operating	1,127,230	1,262,326	1,437,919	1,442,403
Supplies	646,111	763,713	934,507	955,057
Total	\$ 11,631,165	\$ 12,513,199	\$ 15,548,529	\$ 16,801,167

Funding Source				
Total	11,631,165	12,513,199	15,548,529	16,801,167
Total	\$ 11,631,165	\$ 12,513,199	\$ 15,548,529	\$ 16,801,167

Our Accomplishments in 2025-26

- ❖ Responded to 13,709 emergency calls .
- ❖ Transported 5,608 to the hospital.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Fire - Operations					
Battalion Chief - Operations	3.00	3.00	-	3.00	-
Lieutenant	12.00	12.00	-	12.00	-
Firefighter/Paramedic & Firefighter EMT/Engineer	78.00	84.00	-	84.00	-
Total Full Time Equivalents	93.00	99.00	-	99.00	-

Fire Operations

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-3001-522.12-00	Regular Salaries & Wages	4,171,889	4,792,817	5,149,021	5,915,742	6,491,797
001-3001-522.12-02	Regular Salaries - Additional Pays	1,037	1,051	3,008	3,945	8,053
001-3001-522.12-06	Reg Salaries - Opt Out Health Insurance	7,100	9,971	9,579	9,336	8,169
001-3001-522.14-00	Overtime	393,720	448,050	456,502	807,252	431,752
001-3001-522.14-02	Overtime - Overtime Garcia	463,589	389,161	406,498	483,967	466,993
001-3001-522.15-00	Special Pay	544,687	674,316	676,067	938,838	1,044,918
001-3001-522.21-00	FICA/Medicare Taxes	413,984	467,911	497,554	626,352	648,846
001-3001-522.22-01	Retirement Contributions - FRS	532,039	791,491	989,437	1,480,478	1,654,106
001-3001-522.22-03	Retirement Contributions - Fire Pension	691,775	701,797	633,825	709,518	553,070
001-3001-522.23-00	Medical Insurance	1,268,382	1,290,365	1,345,399	1,762,457	1,916,306
001-3001-522.23-02	Medical Insurance - Life & ST Disability	31,799	37,551	44,002	47,031	49,355
001-3001-522.24-00	Worker's Compensation	273,951	253,343	276,267	391,187	832,837
001-3001-522.25-00	Unemployment Compensation	-	-	1	-	-
	Subtotal Personnel Services	\$ 8,793,952	\$ 9,857,824	\$ 10,487,160	\$ 13,176,103	\$ 14,106,202
Operating						
001-3001-522.31-00	Professional Services	41,652	38,635	64,088	56,082	70,886
001-3001-522.34-00	Other Contractual Services	211,440	179,756	209,020	184,786	219,111
001-3001-522.34-01	Other Contractual Services - Fire W&S	65,150	65,150	65,150	65,150	65,150
001-3001-522.40-00	Travel & Per Diem	4,955	5,500	2,848	7,700	5,650
001-3001-522.41-00	Communications Services	55,458	59,150	68,122	63,627	70,765
001-3001-522.42-00	Postage & Transportation	559	284	524	500	600
001-3001-522.43-00	Utility Services	111,218	108,100	113,664	129,413	155,900
001-3001-522.44-00	Rentals & Leases	26,217	13,146	3,766	4,017	7,118
001-3001-522.45-01	Insurance - Operating Liability	106,187	100,548	121,971	145,180	169,230
001-3001-522.45-02	Insurance - Auto Liability	56,257	76,471	78,316	188,988	89,424
001-3001-522.46-00	Repair & Maintenance Services	538,717	472,045	519,927	580,316	574,646
001-3001-522.47-00	Printing & Binding	1,890	932	651	750	900
001-3001-522.48-00	Promotional Activities	594	-	1,155	2,500	1,500
001-3001-522.49-00	Other Charges/Obligations	9,524	7,513	13,124	8,910	11,523
001-3001-522.51-00	Office Supplies	4,388	3,346	2,936	4,500	3,750
001-3001-522.52-00	Operating Supplies	390,580	414,838	513,912	480,950	610,950
001-3001-522.52-01	Operating Supplies - Gasoline/Diesel/Lubric	132,448	121,369	112,348	160,994	148,095
001-3001-522.52-05	Operating Supplies - Uniforms	55,276	33,788	38,256	176,125	81,000
001-3001-522.52-21	Operating Supplies - CPR Class Materials	448	648	388	450	450
001-3001-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	300	1,025	400	400	550
001-3001-522.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	7,207	1,947	1,288	1,950	1,950
001-3001-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	16,860	180	171	540	540
001-3001-522.54-04	Books/Pubs/Subsc/Memb - School Tuition	36,788	44,290	60,514	73,368	67,000
001-3001-522.55-00	Training	-	24,680	33,500	35,230	40,772
	Subtotal Operating	\$ 1,874,113	\$ 1,773,341	\$ 2,026,039	\$ 2,372,426	\$ 2,397,460
	Total	\$ 10,668,065	\$ 11,631,165	\$ 12,513,199	\$ 15,548,529	\$ 16,503,662

Fire Prevention

Fire Prevention is responsible for enforcement of the Fire Prevention Code, plans review, fire investigations, and public fire education. The division conducts routine inspections of commercial buildings and augments the City’s plan review and code enforcement processes.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 483,214	\$ 511,543	\$ 526,835	\$ 525,728
Benefits	239,437	247,709	249,784	288,220
Operating	49,061	43,046	47,640	41,565
Supplies	25,465	27,940	19,725	21,827
Debt service	362	915	-	-
Total \$	797,539	\$ 831,153	\$ 843,984	\$ 877,340

Funding Source				
Total	797,539	831,153	843,984	877,340
Total \$	797,539	\$ 831,153	\$ 843,984	\$ 877,340

Our Accomplishments in 2025-26

- ❖ Inspected all state mandated facilities and apartment complexes. .

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Fire - Prevention					
Fire Marshall	1.00	1.00	-	1.00	-
Fire Protection Inspector	4.00	4.00	-	4.00	-
Total Full Time Equivalents	5.00	5.00	-	5.00	-

Fire Prevention

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-3002-522.12-00	Regular Salaries & Wages	320,891	439,949	477,835	481,374	491,632
001-3002-522.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,213	1,213	2,376	1,188
001-3002-522.14-00	Overtime	19,803	14,997	3,821	14,850	3,960
001-3002-522.15-00	Special Pay	10,181	27,055	28,674	28,235	28,948
001-3002-522.21-00	FICA/Medicare Taxes	25,267	35,038	37,194	40,449	40,367
001-3002-522.22-01	Retirement Contributions - FRS	17,901	21,893	24,497	26,877	27,986
001-3002-522.22-03	Retirement Contributions - Fire Pension	56,439	86,725	89,904	93,495	73,597
001-3002-522.23-00	Medical Insurance	61,478	72,475	70,944	60,766	91,251
001-3002-522.23-02	Medical Insurance - Life & ST Disability	2,139	2,912	3,249	3,199	3,280
001-3002-522.24-00	Worker's Compensation	16,828	20,394	21,921	24,998	51,739
	Subtotal Personnel Services	\$ 532,127	\$ 722,651	\$ 759,252	\$ 776,619	\$ 813,948
Operating						
001-3002-522.31-00	Professional Services	1,760	2,400	2,750	3,100	3,570
001-3002-522.40-00	Travel & Per Diem	64	805	102	1,600	1,050
001-3002-522.41-00	Communications Services	5,507	6,299	5,093	6,128	4,472
001-3002-522.42-00	Postage & Transportation	2	-	-	20	20
001-3002-522.44-00	Rentals & Leases	575	451	1,001	1,024	1,024
001-3002-522.44-10	Rentals & Leases/GASB87	(477)	(362)	3,893	-	-
001-3002-522.45-01	Insurance - Operating Liability	1,144	981	1,562	1,401	2,132
001-3002-522.45-02	Insurance - Auto Liability	2,767	3,449	3,532	8,925	3,695
001-3002-522.46-00	Repair & Maintenance Services	17,556	24,391	22,464	21,632	22,022
001-3002-522.47-00	Printing & Binding	1,435	1,038	692	950	960
001-3002-522.48-00	Promotional Activities	3,117	9,303	1,923	2,740	2,500
001-3002-522.49-00	Other Charges/Obligations	120	306	34	120	120
001-3002-522.51-00	Office Supplies	18	5	-	50	50
001-3002-522.52-00	Operating Supplies	1,799	9,766	7,854	2,000	6,500
001-3002-522.52-01	Operating Supplies - Gasoline/Diesel/Lubric	9,375	9,614	7,941	9,262	7,680
001-3002-522.52-05	Operating Supplies - Uniforms	915	1,952	2,535	3,500	3,000
001-3002-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	183	498	1,328	803	1,328
001-3002-522.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	1,133	395	800	790	850
001-3002-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	2,353	2,572	1,725	2,525	1,180
001-3002-522.54-04	School Tuition	-	-	4,584	-	-
001-3002-522.55-00	Training	-	663	1,173	795	1,239
	Subtotal Operating	\$ 49,346	\$ 74,526	\$ 70,986	\$ 67,365	\$ 63,392
Debt service						
001-3002-522.71-01	Lease Payment/GASB87	460	358	828	-	-
001-3002-522.72-01	Int Payment/GASB87	16	4	87	-	-
	Subtotal Debt service	\$ 476	\$ 362	\$ 915	\$ -	\$ -
Total \$		\$ 581,949	\$ 797,539	\$ 831,153	\$ 843,984	\$ 877,340

PUBLIC WORKS DEPARTMENT



Mission Statement

The Public Works and Utilities Department enhances the quality of life of our customers and visitors by providing exceptional public services through our knowledgeable and dedicated staff.

Role of Public Works

The Public Works Department includes a variety of divisions, most of which are dedicated to the construction, operation, and maintenance of infrastructure.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 2,070,977	\$ 2,134,834	\$ 2,359,416	\$ 2,375,887
Benefits	1,107,927	1,136,555	1,329,991	1,582,046
Operating	1,575,980	1,861,121	1,575,864	1,552,861
Supplies	239,481	226,159	304,482	306,675
Debt service	49,683	108,889	-	-
Total	\$ 5,044,048	\$ 5,467,558	\$ 5,569,753	\$ 5,817,469

Funding Source				
Total	5,044,048	5,467,558	5,569,753	5,817,469
Total	\$ 5,044,048	\$ 5,467,558	\$ 5,569,753	\$ 5,817,469

Public Works Department as a percentage of General Fund



Public Works Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Begin construction on Georgetown Phases 3	Administration	Functional and Updated Infrastructure	FY27
Complete construction of Public Works Emergency Operations Building	Administration	Future/Sustainability	FY27
Complete construction of Owens/Mill Creek Ditch Enclosure (Piping)	Administration	Community Safety and Wellbeing	FY27
Complete design for Cherry Property Pond & Oleander & 3rd Street Pond	Administration	Future/Sustainability	FY27
Overhaul preventative maintenance scheduling	Fleet	High performing and Competent Government	FY27
Create four SOPs	Fleet	High Performing and Competent Government	FY27
Analyze and update City fleet policy	Fleet	Financial Stewardship	FY27
Label all City Streetlight Poles & Electrical Boxes for Identification	Facilities	Functional and Updated Infrastructure	FY28
Increase recycle tonnage by 3%	Solid Waste	Community Safety and Wellbeing	FY27
Increase the percentage of "on time" collection rates by 1%	Solid Waste	Community Safety and Wellbeing	FY27
Pipe (enclose) ditch on Park Avenue to 26th Street	Stormwater	Functional & Updated Infrastructure	FY27
Have all stormwater staff certified as a Stormwater Inspector	Stormwater	High Performing & Competent Government	FY27
Clean 11% of drainage pipe with original goal 10%	Stormwater	Functional & Updated Infrastructure	FY27
Maintain 13 retention ponds and 2 major drainage ditches City-wide	Stormwater	Functional & Updated Infrastructure	FY27
Stormwater pipe and inlet repairs City-wide	Stormwater	Functional & Updated Infrastructure	FY27
Have a structured plan for sidewalk grinding	Streets		FY27
Develop tracking for litter control for better coverage	Streets		FY27
Develop a district wide tree trimming plan	Streets		FY27
Increase sign maintenance (cleaning, straightening, and replacing by district) by 5%	Streets		FY27

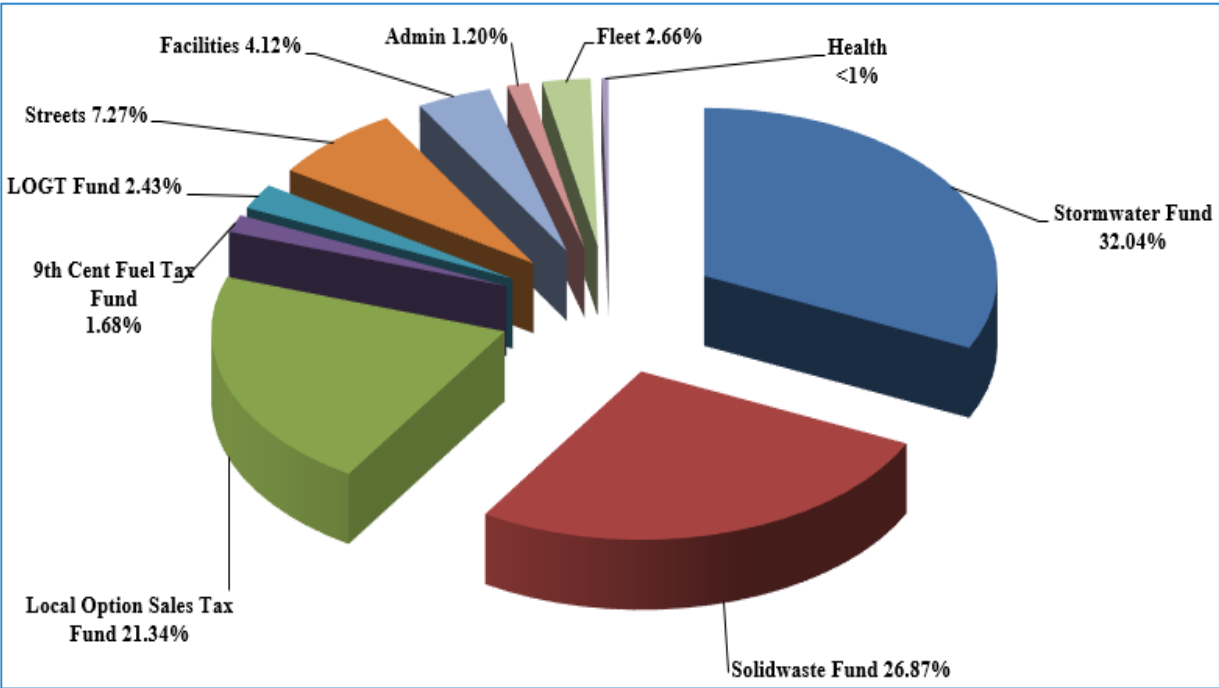
Public Works Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Lane miles maintained	Admin	4	Output	336 (now includes brick roads)	346	348	350
Sidewalks maintained	Admin	4	Output	125	127	127	129
% of public works projects (under construction) on schedule	Admin	5	Efficiency	Did not create tracking	66%	100%	100%
# of inspections performed (driveways, C.Os, etc.)	Admin	4	Output	222	556	560	580
Average amount of time spent related to hurricane prep/clean up (All Divisions)	Admin	2	Output	No Hurricane	310 hours	-	-
Work orders to mechanic ratio	Fleet	1	Efficiency	264	289	275	300
Average city hourly rate to average private hourly rate	Fleet	5	Efficiency	\$21 hr City \$145 hr Avg	\$21.50 hr City \$175 hr Avg	\$21.75 hr City \$180 hr Avg	\$22.50 hr City \$185 hr Avg
Average age of city fleet	Fleet	5	Efficiency	7	7	7	8
% preventative maintenance services compared to breakdowns	Fleet	1	Efficiency	35%	16%	15%	12%
Average time to complete facility work orders	Facilities	1	Efficiency	7.65 days	1.14 days	1 day	1 day
# of facility work orders	Facilities	1	Output	262	320	352	387
Average time for streetlight repair	Facilities	1	Efficiency	30 days	10.8 hours	10.47 hours	10.13 hours
% of lane miles resurfaced	Streets	4	Efficiency	14.0	20.3	15.0	18.0
# of streets work orders	Streets	1	Output	898	399	430	464
Average number of days for "emergency" repairs	Streets	2	Efficiency	1 day	6.45 days	6.26 days	6.08 days
% of litter, asphalts/sidewalk, and tree related work orders	Streets	4	Output	17%, 14%, 10%	.75%, 11.77%, 11.77%	.81%, 12.35%, 12.35%	.87%, 12.96%, 12.96%
Average amount of time spent related to special events	Streets	1	Output	65	70	70	70
# tons of waste collected	Solidwaste	2	Output	18,423	19,070	19,297	19,527
# of recycled waste collected	Solidwaste	2	Output	1,447	1,393	1,410	1,427
% of complaints per 1,000 customers	Solidwaste	1	Efficiency	1.23%	1.00%	38.00%	5.00%
\$ value of recycling diverted from landfill	Solidwaste	1	Effectiveness	\$ 50,037	\$ 53,818	\$ 57,393	\$ 64,093
# miles swept	Stormwater	2	Output	6,576	6,497	6,500	6,850
Average amount of time to complete stormwater work orders	Stormwater	1	Efficiency	1.05 days	1.25 days	1.50 days	1 day
% linear feet of stormwater lines cleaned/inspected	Stormwater	4	Efficiency	6.00%	10.00%	10.00%	11.00%

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report. "-" indicates KPI's not received by the deadline for the budget.

FY 2027 Public Works Division Totals

Stormwater	\$ 11,923,637
Solid Waste	9,997,393
3rd Gen Sales Tax	1,401,000
4th Gen Sales Tax	6,541,321
9th Cent Fuel Tax	103,926
LOGT	960,470
Streets	2,704,288
Facilities	1,532,704
Admin	444,906
Fleet	988,948
Health	146,623
Total	\$ 36,745,216



Public Works Administration

The Administrative division is responsible for general policy and direction of the department by providing management and leadership for the operating divisions. Operational oversight, strategic planning, administration of the budget and record keeping are all part of administration's responsibilities.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 194,374	\$ 232,150	\$ 239,286	\$ 248,550
Benefits	85,545	102,752	99,991	127,521
Operating	41,618	47,066	51,119	54,690
Supplies	11,231	9,690	17,602	14,145
Debt service	585	610	-	-
Total \$	333,353	\$ 392,268	\$ 407,998	\$ 444,906

Funding Source				
Total	333,353	392,268	407,998	444,906
Total \$	333,353	\$ 392,268	\$ 407,998	\$ 444,906

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Administration					
Public Works Director **	0.35	0.35	-	0.35	-
Administrative Services Manager	0.40	0.40	-	0.40	-
Public Works Manager	0.40	0.40	-	0.40	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Fiscal Specialist	-	-	-	-	1.00
Total Full Time Equivalents	3.15	3.15	-	3.15	1.00

**Split between funds or departments/divisions

Public Works Administration

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-4001-539.12-00	Regular Salaries & Wages	157,715	188,172	224,422	225,365	237,659
001-4001-539.12-02	Regular Salaries - Additional Pays	3,083	2,107	3,441	7,860	7,860
001-4001-539.12-06	Reg Salaries - Opt Out Health Insurance	175	513	1,213	1,173	-
001-4001-539.14-00	Overtime	12,011	3,582	3,074	4,888	3,031
001-4001-539.21-00	FICA/Medicare Taxes	12,167	14,360	17,303	18,372	19,084
001-4001-539.22-01	Retirement Contributions - FRS	27,584	33,825	43,296	45,798	47,844
001-4001-539.23-00	Medical Insurance	46,104	34,150	38,162	31,202	55,620
001-4001-539.23-02	Medical Insurance - Life & ST Disability	994	1,094	1,541	1,466	1,541
001-4001-539.24-00	Worker's Compensation	1,782	2,116	2,450	3,153	3,432
	Subtotal Personnel Services	\$ 261,615	\$ 279,919	\$ 334,902	\$ 339,277	\$ 376,071
Operating						
001-4001-539.31-00	Professional Services	875	-	-	-	-
001-4001-539.40-00	Travel & Per Diem	3,924	4,527	5,022	7,000	6,000
001-4001-539.41-00	Communications Services	3,678	4,061	4,115	4,227	4,171
001-4001-539.42-00	Postage & Transportation	331	351	525	325	525
001-4001-539.44-00	Rentals & Leases	842	963	1,293	975	1,293
001-4001-539.44-10	Rentals & Leases/GASB87	(772)	(586)	2,595	-	-
001-4001-539.45-01	Insurance - Operating Liability	21,710	17,837	23,665	23,146	31,529
001-4001-539.45-02	Insurance - Auto Liability	1,493	1,861	1,905	4,310	1,487
001-4001-539.46-00	Repair & Maintenance Services	791	7,261	2,698	5,886	4,260
001-4001-539.47-00	Printing & Binding	1,615	1,357	886	1,275	1,150
001-4001-539.49-00	Other Charges/Obligations	3,386	3,986	4,362	3,975	4,275
001-4001-539.51-00	Office Supplies	623	852	564	880	800
001-4001-539.52-00	Operating Supplies	1,576	1,417	561	1,772	1,300
001-4001-539.52-01	Operating Supplies - Gasoline/Diesel/Lubric	5,380	4,136	3,345	4,200	4,000
001-4001-539.52-05	Operating Supplies - Uniforms	508	460	1,356	1,650	1,650
001-4001-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,550	697	735	2,330	2,145
001-4001-539.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,934	3,174	2,141	4,670	3,150
001-4001-539.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	424	-	-
001-4001-539.55-00	Training	48	495	564	2,100	1,100
	Subtotal Operating	\$ 49,492	\$ 52,849	\$ 56,756	\$ 68,721	\$ 68,835
Debt service						
001-4001-539.71-01	Lease Payment/GASB87	745	579	552	-	-
001-4001-539.72-01	Int Payment/GASB87	27	6	58	-	-
	Subtotal Debt service	\$ 772	\$ 585	\$ 610	\$ -	\$ -
Total		\$ 311,879	\$ 333,353	\$ 392,268	\$ 407,998	\$ 444,906

Public Health

The Public Health division coordinates with the Seminole County Mosquito Authority for mosquito control and the East Volusia Mosquito Control for controlling the midge population. Public Health monitors the nuisance pest population and sprays on a limited basis for outbreaks and special events.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 954	\$ -	\$ 5,592	\$ 5,592
Benefits	488	-	1,382	1,524
Operating	109,667	128,973	139,563	134,012
Supplies	4,088	109	7,750	5,495
Total \$	115,197	\$ 129,082	\$ 154,287	\$ 146,623

Funding Source				
Total	115,197	129,082	154,287	146,623
Total \$	115,197	\$ 129,082	\$ 154,287	\$ 146,623

Public Health

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-4041-562.12-00	Regular Salaries & Wages	-	167	-	-	-
001-4041-562.12-02	Regular Salaries - Additional Pays	-	112	-	5,592	5,592
001-4041-562.14-00	Overtime	651	675	-	-	-
001-4041-562.21-00	FICA/Medicare Taxes	48	70	-	428	428
001-4041-562.22-01	Retirement Contributions - FRS	81	133	-	818	818
001-4041-562.23-00	Medical Insurance	213	216	-	-	-
001-4041-562.23-02	Medical Insurance - Life & ST Disability	4	5	-	-	-
001-4041-562.24-00	Worker's Compensation	49	64	-	136	278
	Subtotal Personnel Services	\$ 1,046	\$ 1,442	\$ -	\$ 6,974	\$ 7,116
Operating						
001-4041-562.34-00	Other Contractual Services	115,000	106,627	126,183	135,000	129,633
001-4041-562.40-00	Travel & Per Diem	1,237	724	-	1,450	750
001-4041-562.45-01	Insurance - Operating Liability	2,124	1,821	2,473	2,197	3,132
001-4041-562.45-02	Insurance - Auto Liability	248	309	317	716	297
001-4041-562.46-00	Repair & Maintenance Services	266	186	-	200	200
001-4041-562.51-00	Office Supplies	37	73	-	100	100
001-4041-562.52-00	Operating Supplies	1,616	3,197	-	6,000	4,500
001-4041-562.52-01	Operating Supplies - Gasoline/Diesel/Lubric	168	43	32	100	100
001-4041-562.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	385	775	77	1,550	795
	Subtotal Operating	\$ 121,081	\$ 113,755	\$ 129,082	\$ 147,313	\$ 139,507
	Total	\$ 122,127	\$ 115,197	\$ 129,082	\$ 154,287	\$ 146,623

Fleet Maintenance

Fleet Maintenance is responsible for preventative maintenance and repairs to City-owned vehicles and equipment, and for management of the fuel system.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 453,085	\$ 477,642	\$ 521,850	\$ 549,928
Benefits	240,034	238,603	290,147	329,814
Operating	58,882	85,282	79,406	79,446
Supplies	33,685	27,142	31,720	29,760
Debt service	290	227	-	-
Total \$	785,976	\$ 828,896	\$ 923,123	\$ 988,948

Funding Source				
Total	785,976	828,896	923,123	988,948
Total \$	785,976	\$ 828,896	\$ 923,123	\$ 988,948

Our Accomplishments in 2025-26

- ❖ Successfully rolled out City-Wide Fleet Telematics Solution.
- ❖ Expanded City-Small Equipment Maintenance and Repair Capabilities.
- ❖ Re-located Above-Ground Oil Storage Tanks and Updated Piping Infrastructure.
- ❖ Initiated Fleet Standardization Plan and Fleet Policy Committee Action.
- ❖ Maintain less than 1% Repair Return.
- ❖ Hosted quarterly Fleet Utilization meetings for all Departments.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Fleet Maintenance					
Fleet Maintenance Superintendent	1.00	1.00	-	1.00	-
Garage Foreman	1.00	1.00	-	1.00	-
Mechanic I, II, III	5.00	5.00	-	5.00	-
Lead Parts Technician	1.00	1.00	-	1.00	-
Inventory & Parts Technician	1.00	1.00	-	1.00	-
Total Full Time Equivalents	9.00	9.00	-	9.00	-

Fleet Maintenance

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-4042-539.12-00	Regular Salaries & Wages	392,572	446,233	461,268	507,627	533,261
001-4042-539.12-02	Regular Salaries - Additional Pays	8,035	5,430	10,721	9,433	11,095
001-4042-539.12-06	Reg Salaries - Opt Out Health Insurance	1,200	513	1,213	1,173	1,173
001-4042-539.14-00	Overtime	1,731	909	4,440	3,617	4,399
001-4042-539.21-00	FICA/Medicare Taxes	29,685	33,133	35,458	40,069	42,225
001-4042-539.22-01	Retirement Contributions - FRS	47,245	59,635	63,462	75,398	79,333
001-4042-539.23-00	Medical Insurance	131,502	132,478	124,009	159,996	180,197
001-4042-539.23-02	Medical Insurance - Life & ST Disability	2,563	2,864	3,129	3,327	3,503
001-4042-539.24-00	Worker's Compensation	12,173	11,924	12,545	11,357	24,556
	Subtotal Personnel Services	\$ 626,706	\$ 693,119	\$ 716,245	\$ 811,997	\$ 879,742
Operating						
001-4042-539.40-00	Travel & Per Diem	2,170	-	1,977	5,000	-
001-4042-539.41-00	Communications Services	2,682	2,645	2,906	2,765	5,000
001-4042-539.42-00	Postage & Transportation	1	-	19	10	2,925
001-4042-539.43-00	Utility Services	7,051	7,291	7,640	7,850	20
001-4042-539.44-00	Rentals & Leases	348	358	1,140	360	7,675
001-4042-539.44-10	Rentals & Leases/GASB87	(383)	(290)	963	-	-
001-4042-539.45-01	Insurance - Operating Liability	2,232	3,262	4,884	4,722	10,449
001-4042-539.45-02	Insurance - Auto Liability	3,415	2,782	2,849	6,444	2,328
001-4042-539.46-00	Repair & Maintenance Services	31,394	39,094	39,480	41,805	6,444
001-4042-539.47-00	Printing & Binding	943	295	229	350	44,300
001-4042-539.49-00	Other Charges/Obligations	21,968	3,445	23,195	10,100	305
001-4042-539.51-00	Office Supplies	685	790	788	800	225
001-4042-539.52-00	Operating Supplies	11,206	14,706	13,585	14,350	800
	Operating Supplies - Gasoline/Diesel/Lubric	8,514	6,316	5,656	7,800	13,950
001-4042-539.52-05	Operating Supplies - Uniforms	2,558	2,784	3,481	4,050	6,000
001-4042-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	50	50	814	495	4,050
001-4042-539.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	1,184	4,296	629	900	815
001-4042-539.54-03	Books/Pubs/Subsc/Memb - Subscriptions	2,409	3,704	-	-	1,100
001-4042-539.55-00	Training	1,238	1,039	2,189	3,325	2,820
	Subtotal Operating	\$ 99,665	\$ 92,567	\$ 112,424	\$ 111,126	\$ 109,206
Debt service						
001-4042-539.71-01	Lease Payment/GASB87	369	287	205	-	-
001-4042-539.72-01	Int Payment/GASB87	13	3	22	-	-
	Subtotal Debt service	\$ 382	\$ 290	\$ 227	\$ -	\$ -
Total		\$ 726,753	\$ 785,976	\$ 828,896	\$ 923,123	\$ 988,948

Facilities Maintenance

Facilities Maintenance operates and maintains all city owned buildings to ensure their readiness for use by our citizens, visitors and staff, in order to maintain a safe and comfortable environment for all. This division also provides various services such as custodial services, and street lighting maintenance.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 519,191	\$ 482,803	\$ 578,140	\$ 569,831
Benefits	288,138	267,726	330,840	365,828
Operating	381,077	455,872	500,066	524,740
Supplies	61,338	53,830	71,500	72,305
Debt service	290	227	-	-
Total	\$ 1,250,034	\$ 1,260,458	\$ 1,480,546	\$ 1,532,704

Funding Source				
Total	1,250,034	1,260,458	1,480,546	1,532,704
Total	\$ 1,250,034	\$ 1,260,458	\$ 1,480,546	\$ 1,532,704

Our Accomplishments in 2025-26

- ❖ Facilities for FY26 has caught up on all Work Orders.
- ❖ Average time to Complete streets light is within 5 days.
- ❖ Variable Air Value Control for City Hall Replacement.
- ❖ Create a list of improvements needed for the existing Fulton St (Public Works) Complex, and document percentage completed.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Facilities Maintenance					
Public Works Maintenance Superintendent	1.00	1.00	-	1.00	-
Electrical Technician	2.00	2.00	-	2.00	-
Trades Maintenance Technician II	2.00	2.00	-	2.00	1.00
Trades Maintenance Technician I	1.00	1.00	-	1.00	1.00
Crew Leader	1.00	1.00	-	1.00	-
Custodial Worker II	1.00	1.00	-	1.00	-
Custodial Worker I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	9.00	9.00	-	9.00	2.00

Facilities Maintenance

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-4046-539.12-00	Regular Salaries & Wages	422,122	491,347	450,563	536,107	538,257
001-4046-539.12-02	Reg Salaries - Opt Out Health Insurance	151	-	-	-	-
001-4046-539.14-00	Overtime	21,693	27,844	32,240	42,033	31,574
001-4046-539.21-00	FICA/Medicare Taxes	31,947	37,809	35,337	44,381	43,746
001-4046-539.22-01	Retirement Contributions - FRS	53,826	71,699	70,239	89,946	88,839
001-4046-539.23-00	Medical Insurance	155,767	154,055	141,598	171,568	191,770
001-4046-539.23-02	Medical Insurance - Life & ST Disability	2,737	3,257	3,257	3,448	3,474
001-4046-539.24-00	Worker's Compensation	20,843	21,318	17,295	21,497	37,999
	Subtotal Personnel Services	\$ 709,086	\$ 807,329	\$ 750,529	\$ 908,980	\$ 935,659
Operating						
001-4046-539.34-00	Other Contractual Services	12,700	19,384	20,964	32,000	23,800
001-4046-539.41-00	Communications Services	10,806	11,981	12,132	12,343	12,164
001-4046-539.42-00	Postage & Transportation	13	1	-	10	50
001-4046-539.43-00	Utility Services	205,686	197,063	202,728	202,650	210,435
001-4046-539.44-00	Rentals & Leases	594	545	343	1,004	1,004
001-4046-539.44-10	Rentals & Leases/GASB87	(383)	(290)	963	-	-
001-4046-539.45-01	Insurance - Operating Liability	35,137	17,146	22,969	26,535	42,370
001-4046-539.45-02	Insurance - Auto Liability	4,182	4,717	4,251	11,046	5,974
001-4046-539.46-00	Repair & Maintenance Services	188,945	104,954	177,712	184,728	199,463
001-4046-539.47-00	Printing & Binding	383	295	289	250	330
001-4046-539.48-00	Promotional Activities	27,142	24,240	12,783	28,000	28,000
001-4046-539.49-00	Other Charges/Obligations	2,819	1,041	738	1,500	1,150
001-4046-539.51-00	Office Supplies	498	467	299	500	500
001-4046-539.52-00	Operating Supplies	30,772	37,931	35,730	45,000	46,650
	Operating Supplies - Gasoline/Diesel/Lubric	17,939	17,113	14,292	17,800	17,000
001-4046-539.52-01	Operating Supplies - Gasoline/Diesel/Lubric	17,939	17,113	14,292	17,800	17,000
001-4046-539.52-05	Operating Supplies - Uniforms	1,887	2,519	2,435	4,050	4,050
001-4046-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	50	-	-	100	55
001-4046-539.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,110	-	129	-	-
001-4046-539.55-00	Training	3,995	3,308	945	4,050	4,050
	Subtotal Operating	\$ 544,275	\$ 442,415	\$ 509,702	\$ 571,566	\$ 597,045
Debt service						
001-4046-539.71-01	Lease Payment/GASB87	369	287	205	-	-
001-4046-539.72-01	Int Payment/GASB87	13	3	22	-	-
	Subtotal Debt service	\$ 382	\$ 290	\$ 227	\$ -	\$ -
Total		\$ 1,253,743	\$ 1,250,034	\$ 1,260,458	\$ 1,480,546	\$ 1,532,704

Streets

Funding for roads are included in the General Fund and three Special Revenue funds, the Local Option Gas Tax Fund, Local Option Sales Tax Funds, and the 9th Cent Fuel Tax Fund. Roadway structures include roads, sidewalks, curbs, drainage systems and signalization of roads.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 903,373	\$ 942,239	\$ 1,014,548	\$ 1,001,986
Benefits	493,722	527,474	607,631	757,359
Operating	984,736	1,143,928	805,710	759,973
Supplies	129,139	135,388	175,910	184,970
Debt service	48,518	107,825	-	-
Total	\$ 2,559,488	\$ 2,856,854	\$ 2,603,799	\$ 2,704,288

Funding Source				
Total	2,559,488	2,856,854	2,603,799	2,704,288
Total	\$ 2,559,488	\$ 2,856,854	\$ 2,603,799	\$ 2,704,288

Our Accomplishments in 2025-26

- ❖ Having obtain concrete mixer truck, sidewalk repairs have increased by 30% - 40%.
- ❖ Completed the 2nd streetscape project
- ❖ 100% of Streets Emergency Repairs made within 1 Day.
- ❖ 90% of "Non-Emergency" Works Orders responded to in 7 Days.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Streets					
Project Manager **	0.05	0.06	-	0.06	1.00
Streets Superintendent	1.00	1.00	-	1.00	-
Senior Public Works Inspector **	1.20	1.20	-	1.20	-
Signs and Traffic Coordinator	1.00	1.00	-	1.00	-
Crew Leader	2.00	2.00	-	2.00	-
Equipment Operator IV	2.00	2.00	-	2.00	-
Environmental - Administrative Specialist II **	0.50	0.50	-	0.50	-
Maintenance Worker, Lead	3.00	3.00	-	3.00	-
Sign Technician	1.00	1.00	-	1.00	-
Equipment Operator I	-	-	-	-	1.00
Litter Control - Maintenance Worker	1.00	1.00	-	1.00	-
Maintenance Worker	4.00	4.00	-	4.00	-
Total Full Time Equivalents	16.75	16.76	-	16.76	2.00

**Split between funds or departments/divisions

Streets

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-4047-541.12-00	Regular Salaries & Wages	660,057	861,727	875,390	925,302	943,510
001-4047-541.12-02	Regular Salaries - Additional Pays	5,865	7,342	9,260	1,955	2,464
001-4047-541.12-06	Reg Salaries - Opt Out Health Insurance	2,600	1,513	288	1,173	-
001-4047-541.14-00	Overtime	45,251	32,791	57,301	86,118	56,012
001-4047-541.21-00	FICA/Medicare Taxes	52,713	65,863	68,363	77,878	76,921
001-4047-541.22-01	Retirement Contributions - FRS	88,605	122,279	138,691	159,044	155,497
001-4047-541.23-00	Medical Insurance	194,671	241,831	252,542	295,196	377,512
001-4047-541.23-02	Medical Insurance - Life & ST Disability	4,226	5,501	5,923	6,016	6,149
001-4047-541.24-00	Worker's Compensation	50,931	58,248	61,955	69,497	141,280
	Subtotal Personnel Services	\$ 1,104,919	\$ 1,397,095	\$ 1,469,713	\$ 1,622,179	\$ 1,759,345
Operating						
001-4047-541.34-00	Other Contractual Services	926,473	924,984	93,000	93,000	-
001-4047-541.40-00	Travel & Per Diem	1,231	(827,809)	3,327	4,000	2,600
001-4047-541.41-00	Communications Services	5,331	8,439	13,056	14,349	13,395
001-4047-541.42-00	Postage & Transportation	-	-	-	10	10
001-4047-541.43-00	Utility Services	8,240	7,961	8,060	7,255	8,300
001-4047-541.44-00	Rentals & Leases	36,278	95,422	86,218	116,896	93,111
001-4047-541.44-10	Rentals & Leases/GASB87	(21,371)	141,619	133,150	-	-
001-4047-541.45-01	Insurance - Operating Liability	116,714	207,158	302,716	306,990	441,697
001-4047-541.45-02	Insurance - Auto Liability	12,707	12,641	12,946	35,138	17,582
001-4047-541.46-00	Repair & Maintenance Services	171,382	409,966	466,052	195,052	167,748
001-4047-541.47-00	Printing & Binding	391	540	286	470	530
001-4047-541.48-00	Promotional Activities	-	-	-	250	250
001-4047-541.49-00	Other Charges/Obligations	11,867	3,815	25,117	32,300	14,750
001-4047-541.51-00	Office Supplies	411	622	214	425	425
001-4047-541.52-00	Operating Supplies	13,440	23,765	15,556	26,500	26,500
001-4047-541.52-01	Operating Supplies - Gasoline/Diesel/Lubric	47,418	43,087	46,657	48,000	50,000
001-4047-541.52-05	Operating Supplies - Uniforms	3,338	4,629	6,684	7,650	7,650
001-4047-541.53-00	Road Materials & Supplies	27,160	50,167	62,640	85,000	92,000
001-4047-541.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	429	195	450
001-4047-541.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,044	1,659	1,612	1,970	1,920
001-4047-541.55-00	Training	26	5,210	1,596	6,170	6,025
	Subtotal Operating	\$ 1,364,080	\$ 1,113,875	\$ 1,279,316	\$ 981,620	\$ 944,943
Debt service						
001-4047-541.71-01	Lease Payment/GASB87	21,116	45,877	99,071	-	-
001-4047-541.72-01	Int Payment/GASB87	254	2,641	8,754	-	-
	Subtotal Debt service	\$ 21,370	\$ 48,518	\$ 107,825	\$ -	\$ -
Total		\$ 2,490,369	\$ 2,559,488	\$ 2,856,854	\$ 2,603,799	\$ 2,704,288

PUBLIC WORKS SOLID WASTE



Solid Waste

The Solid Waste Division provides for the scheduled collection and disposal of residential and commercial solid waste services through management of contractual services. The franchise agreement, solid waste ordinance and contract ensure accountability to the City and service consistency.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 162,759	\$ 181,838	\$ 186,398	\$ 191,284
Benefits	66,517	60,848	71,432	78,764
Operating	8,173,962	8,655,271	8,700,006	9,391,604
Supplies	5,585	3,842	5,876	5,286
Capital	-	-	226,000	-
Debt service	1,238	2,053	-	-
Transfers	-	-	-	330,455
Total	\$ 8,410,061	\$ 8,903,852	\$ 9,189,712	\$ 9,997,393

Funding Source				
Total	8,410,061	8,903,852	9,189,712	9,997,393
Total	\$ 8,410,061	\$ 8,903,852	\$ 9,189,712	\$ 9,997,393

Our Accomplishments in 2025-26

- Residential Solid Waste: Collected 19,070 tons from approximately 16,315 homes.
- Residential Recycle: Collected 1,393 tons from approximately 16,315 homes.
- Residential Yard Waste: Collected 2,165 tons from approximately 16,315 homes.
- Residential Community Clean Up: Collected 187 tons from approximately 16,315 homes.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Solid Waste					
Public Works Director **	0.10	0.10	-	0.10	-
Solid Waste Manager	1.00	1.00	-	1.00	-
Solid Waste Customer Support	1.00	1.00	-	1.00	-
Total Full Time Equivalents	2.10	2.10	-	2.10	-

**Split between funds or departments/divisions

Solid Waste as a percentage of Enterprise Funds

13.89%



Solid Waste Revenues and Expenses	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating Revenues					
Charges for Services	\$ 7,511,997	\$ 8,107,961	\$ 9,680,598	\$ 8,940,400	\$ 9,986,363
Other	14,129	16,849	25,971	-	11,030
Total operating revenue	7,526,126	8,124,810	9,706,569	8,940,400	9,997,393
Operating Expenses					
Personnel Services	\$ 215,818	\$ 229,275	\$ 242,686	\$ 257,830	\$ 270,048
Materials/Other Services	7,120,932	8,180,778	8,661,108	8,705,882	9,527,794
Total operating expenses	7,336,750	8,410,053	8,903,794	8,963,712	9,797,842
Operating Income	189,376	(285,243)	802,775	(23,312)	199,551
Non-Operating Revenue/(Expense)					
Capital Expenses	(2,407)	(7)	(58)	(226,000)	-
Total Non-Operating	(2,407)	(7)	(58)	(226,000)	-
Income Before Transfers and Contributions	186,969	(285,250)	802,717	(249,312)	199,551
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Change in Assets	186,969	(285,250)	802,717	(249,312)	199,551
Net Assets - Beginning*	603,105	790,074	504,824	1,307,541	1,058,229
Net Assets - Ending*	\$ 790,074	\$ 504,824	\$ 1,307,541	\$ 1,058,229	\$ 1,257,780

*Includes Restricted Assets.

Solid Waste

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
401-0000-343.40-01	Service Charges - Residential	3,247,224	3,527,006	4,019,702	3,901,350	4,308,542
401-0000-343.40-02	Service Charges - Commercial	3,493,730	3,770,480	4,827,878	4,147,528	5,026,373
401-0000-343.41-01	Recycling Income - Residential	2,201	1,822	2,152	2,004	3,523
401-0000-343.41-04	Recycling Income - Commercial	137,591	171,339	183,452	188,473	179,924
401-0000-343.90-00	Physical Env - Other Charges	8,249	7,057	5,989	7,762	6,898
401-0000-349.10-00	Handling Fee	457,617	438,374	454,013	482,212	461,103
401-0000-361.10-00	Interest	12,456	10,186	18,843	-	11,030
401-0000-361.30-00	Interest - Unrealized	1,314	7,696	3,501	-	-
401-0000-361.40-00	Interest - Realized	(716)	(684)	4,201	-	-
401-0000-369.41-00	Reimbursement of Claims	1,263	(910)	514	-	-
401-0000-369.90-00	Miscellaneous Revenue	(189)	560	(1,087)	-	-
401-0000-369.92-10	Admin Share	165,386	191,883	187,411	211,071	-
401-0000-389.99-00	Use of Net Assets	-	-	-	249,312	-
Total Revenue		\$ 7,526,126	\$ 8,124,809	\$ 9,706,569	\$ 9,189,712	\$ 9,997,393
Expenditure						
401-4002-534.12-00	Regular Salaries & Wages	138,896	164,923	182,413	184,598	189,484
401-4002-534.12-02	Regular Salaries - Additional Pays	746	606	606	600	600
401-4002-534.12-06	Reg Salaries - Opt Out Health Insurance	1,250	1,213	1,213	1,200	1,200
401-4002-534.12-10	Regular Salaries & Wages - OPEB	(7,287)	(4,169)	(2,625)	-	-
401-4002-534.14-00	Overtime	-	186	231	-	-
401-4002-534.21-00	FICA/Medicare Taxes	10,552	12,127	13,339	14,313	14,688
401-4002-534.22-01	Retirement Contributions - FRS	19,287	24,616	28,232	30,546	31,413
401-4002-534.23-00	Medical Insurance	18,786	18,897	19,487	22,506	25,348
401-4002-534.23-02	Medical Insurance - Life & ST Disability	930	1,082	1,195	1,205	1,243
401-4002-534.24-00	Worker's Compensation	2,458	2,576	2,820	2,862	6,072
401-4002-534.27-00	GASB 68	30,201	7,219	(4,225)	-	-
401-4002-534.31-00	Professional Services	2,678	5,270	29,234	3,000	3,000
401-4002-534.34-01	Private Hauler	6,837,336	7,988,825	8,383,256	8,428,211	9,186,750
401-4002-534.34-06	Other Contractual Services	59,424	(59,424)	-	-	-
401-4002-534.34-07	Utilities and Facilities - GF	1,310	1,565	1,566	1,548	1,506
401-4002-534.34-08	Computer Services - GF	6,681	7,697	7,739	8,296	7,693
401-4002-534.34-09	Engineering - GF	96	84	80	-	-
401-4002-534.34-10	Personnel Services - GF	2,728	3,134	3,293	3,353	3,215
401-4002-534.34-11	Finance/Administration - GF	196,863	216,696	219,119	242,171	177,543
401-4002-534.34-12	Fleet - GF	2,214	1,440	1,712	1,453	1,412
401-4002-534.40-00	Travel & Per Diem	438	822	1,019	1,000	1,100
401-4002-534.41-00	Communications Services	2,186	2,192	2,191	2,137	2,196
401-4002-534.42-00	Postage & Transportation	8	-	-	10	10
401-4002-534.44-00	Rentals & Leases	842	743	765	700	775
401-4002-534.44-10	Rentals & Leases/gasb 87	(772)	(586)	(610)	-	-
401-4002-534.45-01	Insurance - Operating Liability	764	529	644	701	623
401-4002-534.45-02	Insurance - Auto Liability	454	566	579	1,310	206
401-4002-534.46-00	Repair & Maintenance Services	174	783	957	1,200	1,075
401-4002-534.47-00	Printing & Binding	1,816	3,206	2,790	3,966	3,450
401-4002-534.48-00	Promotional Activities	446	-	500	500	500
401-4002-534.49-00	Other Charges/Obligations	200	420	437	450	550
401-4002-534.51-00	Office Supplies	492	333	204	500	400
401-4002-534.52-00	Operating Supplies	1,470	2,528	701	2,000	1,500
401-4002-534.52-01	Operating Supplies	1,118	990	872	875	1,000
401-4002-534.52-05	Operating Supplies	579	460	580	900	600
401-4002-534.54-01	Books/Pubs/Subscrs/Membs	225	245	255	470	480
401-4002-534.54-02	Books/Pubs/Subscrs/Membs	425	995	1,170	995	1,170
401-4002-534.55-00	Training	-	34	60	136	136
401-4002-534.62-00	Building Improvemens	-	-	-	221,000	-
401-4002-534.64-00	Machinery & Equipment	-	-	-	5,000	-
401-4002-534.72-05	Int Payment/GASB87	27	7	58	-	-
401-4002-534.72-40	Debt Service - Interest	7	640	1,407	-	-
401-4002-534.73-05	Amortization Expense	730	591	588	-	-
401-7979-534.59-99	Non Classified Expense	2,380	-	-	-	-
401-7979-590.99-90	Additions to Reserves	-	-	-	-	330,455
Total Expenditure		\$ 7,339,158	\$ 8,410,061	\$ 8,903,852	\$ 9,189,712	\$ 9,997,393

PUBLIC WORKS/STORMWATER



Stormwater

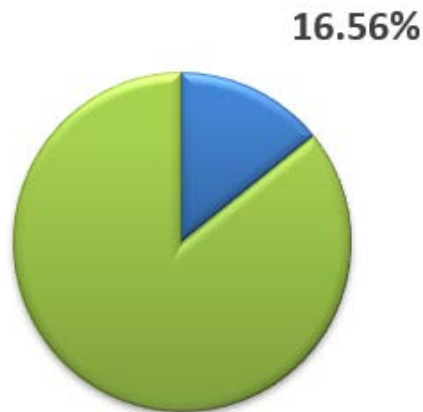
The Storm Water division is responsible for effectively managing the ditches and other structures that make up the City’s drainage system. This division is also responsible for planning, designing and constructing new drainage facilities to augment the existing, older systems, and provide adequate drainage for new development. Storm Water activities are accounted for in a separate enterprise fund which derives its fees from Storm Water Utility fees.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,018,429	\$ 1,177,998	\$ 1,336,935	\$ 1,340,641
Benefits	635,497	622,258	768,374	912,831
Operating	1,330,678	1,299,367	1,428,690	1,484,513
Supplies	2,119,231	1,971,895	187,640	191,350
Capital	1	-	3,630,000	7,123,000
Debt service	114,159	98,677	809,303	819,302
Transfers	12,000	-	-	-
Total \$	5,229,995	\$ 5,170,195	\$ 8,160,942	\$ 11,871,637

Funding Source				
Total	5,229,995	5,170,195	8,160,942	11,871,637
Total \$	5,229,995	\$ 5,170,195	\$ 8,160,942	\$ 11,871,637

Storm Water as a percentage of Enterprise Funds



Stormwater Revenues and Expenses	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating Revenues					
Charges for Services	\$ 5,987,947	\$ 6,051,356	\$ 5,003,199	\$ 6,101,631	\$ 5,783,472
Other	5,320	(2,878)	25,455	-	-
Total operating revenue	5,993,267	6,048,478	5,028,654	6,101,631	5,783,472
Operating Expenses					
Personnel Services	1,526,663	1,645,069	1,800,256	2,105,309	2,253,472
Materials/Other Services	1,338,747	1,498,575	1,444,221	1,621,330	1,675,863
Depreciation	1,535,679	1,963,330	1,827,039	-	-
Total operating expenses	4,401,089	5,106,974	5,071,516	3,726,639	3,929,335
Operating Income	1,592,178	941,504	(42,862)	2,374,992	1,854,137
Non-Operating Revenue/(Expense)					
Interest income	1,033,563	1,886,976	1,179,632	397,000	983,966
Intergovernmental	16,079	32,309	265,739	3,683	3,931
Interest expense	(148,028)	(123,013)	(98,654)	(87,458)	(81,357)
Capital Expenses	-	-	-	(3,625,000)	(7,175,000)
Debt Costs	(13)	(3)	(22)	(721,845)	(737,945)
Revenues/(Expenses)	901,601	1,796,269	1,346,695	(4,033,620)	(7,006,405)
Income Before Transfers and Contributions	2,493,779	2,737,773	1,303,833	(1,658,628)	(5,152,268)
Transfers In/(Out)	71,415	1,049,268	887,888	-	-
Net Change in Assets	2,565,194	3,787,041	2,191,721	(1,658,628)	(5,152,268)
Net Assets - Beginning*	43,331,175	45,896,369	49,683,410	51,875,131	50,216,503
Net Assets - Ending*	\$ 45,896,369	\$ 49,683,410	\$ 51,875,131	\$ 50,216,503	\$ 45,064,235

*Includes restricted assets.

Our Accomplishments in 2025-26

- ❖ Redesign the schedule, mapping, and routing of the stormwater sweeper program.
- ❖ Swept 10% more miles than previous year.
- ❖ Cleaned and inspected 11% of the stormwater infrastructure (pipes).
- ❖ Have trained 4 City staff members for Commerical Driver's License (CDL).

Authorized Positions

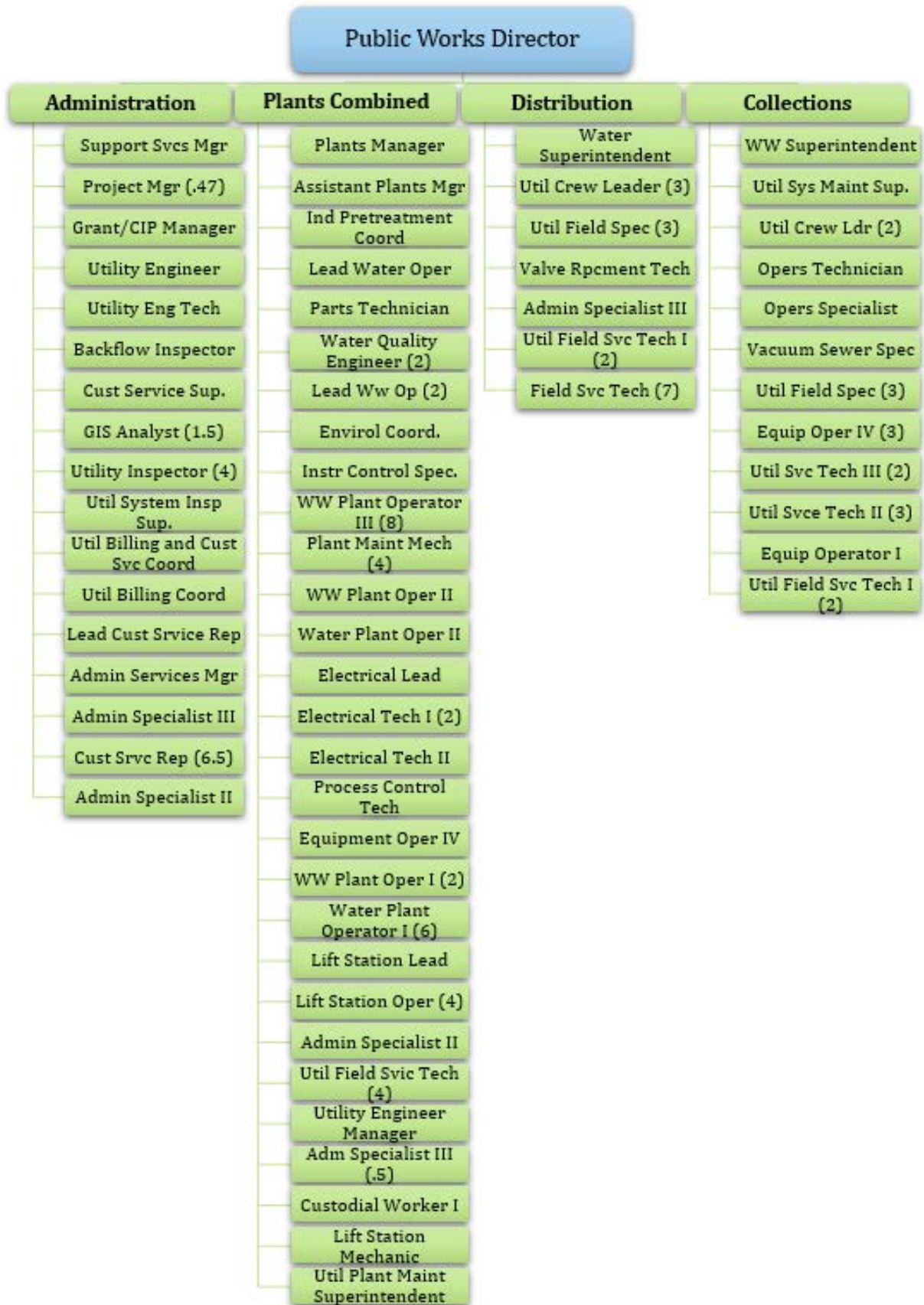
Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Public Works - Stormwater					
Public Works Director **	0.10	0.10	-	0.10	-
Project Manager **	0.40	0.47	-	0.47	-
Public Works Manager **	0.60	0.60	-	0.60	-
Streets/Stormwater Superintendent	1.00	1.00	-	1.00	-
Senior Public Works Inspector **	0.80	0.80	-	0.80	-
Crew Leader	3.00	3.00	-	3.00	-
Construction Specialist	1.00	1.00	-	1.00	-
Equipment Operator IV	3.00	3.00	-	3.00	-
Equipment Operator III	4.00	4.00	-	4.00	-
Administrative Services Manager	0.30	0.30	-	0.30	-
Environmental - Administrative Specialist II **	0.50	0.50	-	0.50	1.00
Maintenance Worker, Lead	1.00	1.00	-	1.00	-
Equipment Operator I	1.00	1.00	-	1.00	-
Maintenance Worker	4.00	4.00	-	4.00	-
Total Full Time Equivalents	20.70	20.77	-	20.77	1.00

**Split between funds or departments/divisions

Stormwater

Account	Description	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Proposed Budget
Revenue						
402-0000-331.80-08	FEMA-Grant	12,512	28,401	110,869	-	-
402-0000-335.49-01	Other - Fuel Tax	3,567	3,908	154,870	3,683	3,931
402-0000-343.93-01	Fees - Stormwater	5,987,947	6,051,356	5,003,199	6,101,631	5,783,472
402-0000-361.10-00	Interest	867,716	1,038,960	993,709	397,000	983,966
402-0000-361.30-00	Interest - Unrealized	208,975	895,569	(4,031)	-	-
402-0000-361.40-00	Interest - Realized	(43,128)	(47,554)	189,954	-	-
402-0000-364.41-00	Disposition of Assets	-	(2,799)	25,297	-	-
402-0000-369.30-00	Refund from Prior Years	5,320	-	-	-	-
402-0000-369.90-00	Other Miscellaneous	-	(79)	158	-	-
402-0000-381.01-00	Transfer - General Fund	71,415	1,049,268	887,888	-	-
402-0000-389.98-00	Use of Net Assets	-	-	-	1,658,628	5,152,268
	Total Revenue	\$ 7,114,324	\$ 9,017,030	\$ 7,361,913	\$ 8,160,942	\$ 11,923,637
Expenditure						
402-4045-541.12-00	Regular Salaries & Wages	846,634	1,027,300	1,159,402	1,273,575	1,301,281
402-4045-541.12-02	Regular Salaries - Additional Pays	10,152	6,874	6,346	2,360	2,360
402-4045-541.12-06	Reg Salaries - Opt Out Health Insurance	50	200	-	-	-
402-4045-541.12-10	Regular Salaries & Wages - OPEB	(65,238)	(38,318)	(24,122)	-	-
402-4045-541.14-00	Overtime	37,020	22,373	36,372	61,000	37,000
402-4045-541.21-00	FICA/Medicare Taxes	65,945	76,267	88,269	102,639	102,930
402-4045-541.22-01	Retirement Contributions - FRS	114,219	147,831	171,993	199,068	204,569
402-4045-541.23-00	Medical Insurance	289,435	307,275	328,255	399,317	471,881
402-4045-541.23-02	Medical Insurance - Life & ST Disability	5,630	6,686	7,822	8,196	8,439
402-4045-541.24-00	Worker's Compensation	43,962	45,226	51,660	59,154	125,012
402-4045-541.27-00	Pension GASB 68	178,854	43,354	(25,741)	-	-
402-4045-541.31-00	Professional Services	37,473	35,409	103,249	85,400	94,000
402-4045-541.34-00	Other Contractual Services	71,845	60,844	141,214	192,400	158,780
402-4045-541.34-07	Utilities - GF	4,237	4,880	4,995	5,089	5,235
402-4045-541.34-08	Computer Services - GF	59,815	70,738	76,281	81,772	88,014
402-4045-541.34-09	Engineering Services - GF	30,018	20,139	28,851	30,680	32,449
402-4045-541.34-10	Personnel Services - GF	24,419	28,803	32,462	33,053	34,530
402-4045-541.34-11	Finance/Administration - GF	333,571	333,571	203,405	176,130	181,414
402-4045-541.34-12	Fleet - GF	96,227	101,955	121,270	123,624	131,679
402-4045-541.40-00	Travel & Per Diem	6,751	3,345	4,382	7,000	4,500
402-4045-541.41-00	Communications Services	5,350	8,109	10,110	10,827	10,239
402-4045-541.42-00	Postage & Transportation	-	1	-	10	10
402-4045-541.43-00	Utility Services	33,098	18,086	13,163	21,075	13,850
402-4045-541.44-00	Rentals & Leases	12,726	3,914	10,062	5,500	6,350
402-4045-541.44-10	Rentals & Leases/gasb 87	(382)	(290)	(226)	-	-
402-4045-541.45-01	Insurance - Operating Liability	139,344	118,474	167,540	163,584	266,764
402-4045-541.45-02	Insurance - Auto Liability	31,379	40,063	41,030	111,515	43,058
402-4045-541.46-00	Repair & Maintenance Services	286,729	448,928	241,798	350,825	365,691
402-4045-541.47-00	Printing & Binding	316	1,278	286	820	450
402-4045-541.48-00	Promotional Activities	635	-	-	500	500
402-4045-541.49-00	Other Charges/Obligations	28,446	32,431	99,495	28,886	47,000
402-4045-541.51-00	Office Supplies	441	704	323	500	500
402-4045-541.52-00	Operating Supplies	15,270	15,613	11,279	26,300	20,000
402-4045-541.52-01	Operating Supplies	79,002	70,657	78,272	71,000	80,000
402-4045-541.52-05	Operating Supplies	4,596	5,629	8,171	9,000	9,000
402-4045-541.53-00	Road Materials & Supplies	30,515	67,569	38,717	67,000	71,500
402-4045-541.54-01	Books/Pubs/Subscrs/Membs	228	145	429	500	500
402-4045-541.54-02	Books/Pubs/Subscrs/Membs	5,465	2,353	1,521	4,140	3,650
402-4045-541.54-03	Books/Pubs/Subscrs/Membs	875	400	-	400	400
402-4045-541.55-00	School Tuition/Books/Supp	359	4,831	6,144	8,800	5,800
402-4045-541.61-00	Land Acquisitions	398,407	174,349	19,735	-	-
402-4045-541.62-00	Buildings	54,431	3,369	11,172	2,175,000	-
402-4045-541.63-00	Improve Other Than Bldg	2,196,123	3,947,601	2,221,098	1,125,000	6,702,000
402-4045-541.64-00	Machinery & Equipment	452,954	746,400	418,499	330,000	473,000
402-4045-541.71-21	Debt Service - Principal	-	-	-	290,458	298,468
402-4045-541.71-22	Debt Service - Principal	-	-	-	147,935	152,106
402-4045-541.71-23	Debt Service - Principal	-	-	-	24,702	25,268
402-4045-541.71-24	Debt Service - Principal	-	-	-	21,159	21,719
402-4045-541.71-25	Debt Service - Principal	-	-	-	237,591	240,384
402-4045-541.72-05	Debt Service - Interest	13	3	22	-	-
402-4045-541.72-21	Debt Service - Interest	35,521	27,903	20,292	14,120	6,109
402-4045-541.72-22	Debt Service - Interest	33,243	29,454	25,458	23,248	19,077
402-4045-541.72-23	Debt Service - Interest	4,895	4,377	3,832	3,439	12,873
402-4045-541.72-24	Debt Service - Interest	8,400	7,871	7,337	6,861	6,301
402-4045-541.72-25	Debt Service - Interest	46,822	44,258	41,518	39,790	36,997
402-4045-541.73-05	Amortization Expense	362	293	218	-	-
402-7979-518.23-03	Medical/Life Insurance	18,786	8,858	-	-	-
402-7979-541.59-99	Non Classified Expense	1,535,679	1,951,330	1,827,039	-	-
402-7979-541.69-99	Fixed Assets - Capitalized	(3,101,915)	(4,871,718)	(2,670,504)	-	-
402-7979-581.91-36	Transfer	-	12,000	-	-	-
402-7979-590.99-90	Additions to Reserves	-	-	-	-	-
	Total Expenditure	\$ 4,549,132	\$ 5,229,995	\$ 5,170,195	\$ 8,160,942	\$ 11,923,637

PUBLIC WORKS WATER & SEWER DEPARTMENT



Water and Wastewater Department



Mission Statement

The Public Works and Utility Department enhances the quality of life of our customers and visitors by providing exceptional public services through our knowledgeable and dedicated staff.

Role of Water and Wastewater Department

The Sanford Water, Wastewater, and Reclaimed Water Utility provides the City's residential and commercial water and wastewater collection, treatment, and disposal. In addition, the utility division provides services to unincorporated areas of Seminole County within its service area, and through wholesale agreements.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 7,053,463	\$ 7,617,268	\$ 8,368,000	\$ 8,665,023
Benefits	3,770,398	3,535,907	4,394,930	4,938,908
Operating	13,228,169	17,425,548	19,383,654	15,847,747
Supplies	7,983,229	7,176,020	2,909,715	2,647,388
Capital	17,623,732	24,536,818	20,641,000	5,743,891
Debt service	653,871	957,930	4,518,400	4,405,130
Transfers	(7,802,891)	(16,606,292)	6,704,168	8,841,657
Total	\$ 42,509,971	\$ 44,643,199	\$ 66,919,867	\$ 51,089,744

69.55%



Water and Wastewater Department as a percentage of Enterprise Fund

Water and Wastewater Department Department Objectives

Objective	Division	Strategic	Anticipated Timeframe
Improve 80%-90% of customer inquiries on the first interaction either via phone, email, or in-person	Administration	High Performing and Competent Government	FY26
Reducing phone wait times by 10%	Administration	High Performing and Competent Government	FY27
Reduce transfers and follow-ups by cross training of all customer service staff.	Administration	High Performing and Competent Government	FY27
Increase billing accuracy.	Administration	High Performing and Competent Government	FY27
Enhance communication and professionalism. (Respond to customer emails with a clear and courteous response within 1-2 business days)	Administration	High Performing and Competent Government	FY27
Improve customer payment compliance (educate customers on paying bills on time to avoid disconnects and additional fees)	Administration	High Performing and Competent Government	FY28
60% of water/wastewater related projects on schedule.	Plants	Community Safety and Wellbeing	FY27
Upgrade South Plant from 3Mil to 6Mil Gallon - Design	Plants	Functional and Updated Infrastructure	FY28
Maintain 95% Days in Compliance with Water requirements	Plants	Community Safety and Wellbeing	FY27
100% Completion of all items related to the NWRP Consent Order	Plants	Community Safety and Wellbeing	FY27
Complete 50,000 LF of gravity sewer inspections	Water	Functional and Updated Infrastructure	FY27
Complete the design and construction of a minimum of five utility upgrade projects	Water	Functional and Updated Infrastructure	FY 28
Complete Water Meter Replacement Project (residential)	Water	Functional and Updated Infrastructure	FY27
Completion of a 5-year water and wastewater master plan	Water	Functional and Updated Infrastructure	FY 28
Complete the design of the expansion of the South Water Resource WWTP and Brackish Water RO system	Water	Functional and Updated Infrastructure	FY28
Complete the design of the Main Water Treatment Plant Improvements and Begin Construction	Water	Functional and Updated Infrastructure	FY28

PUBLIC WORKS WATER AND WASTEWATER DEPARTMENT

KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
Average number calls to customer service rep per month	Admin	1	Efficiency	5,252	10,338	13,500	1,200
Average customer hold time	Admin	1	Efficiency	N/A	7 min 36 sec.	10 min	6 min
% of payments made online	Admin	3	Output	60%	62%	70%	68%
Average number of water customers	Admin	3	Output	19,571	20,461	22,900	24,500
Water quality complaints	Admin	2	Efficiency	115	114	80	60
% of water/wastewater related projects on schedule (in construction)	Admin/Plants	5	Efficiency	N/A	89%	100%	100%
Volume of water produced (in million gallons)	Plants	2	Output	2,959	2,955	3,043	3,043
Volume of wastewater treated (in million gallons)	Plants	2	Output	2,737	2,386	2,457	2,531
# of lift stations in service	Plants	4	Output	78	82	82	84
% of days in compliance for water requirements	Plants	2	Efficiency	100%	100%	100%	100%
% of meters reporting	Water	4	Efficiency	75%	85%	99%	99%
% of Hydrant meter maintenance	Water		Efficiency	N/A	N/A	N/A	N/A
# water related work orders	Water	4	Output	15,514	16,288	16,613	16,946
Average time to complete work orders	Water/Sewer	4	Output	7 days	7 days	7 days	5 days
# water leaks and breaks per 100 miles of piping	Water	4	Output	207	153	156	159
# sewer related work orders	Sewer	4	Output	420	384	391	399
# of manholes rehabilitated	Sewer	4	Output	47	234	150	250
% lining and repair/evaluate of sewer system	Sewer	4	Output	35.90%	3.00%	10.00%	20.00%

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Water/Wastewater

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenue						
451-0000-331.80-08	FEMA Reimbursements	12,066	-	1,018,026	-	-
451-0000-334.30-03	RWAP Seminole County Portion	-	-	46,294	-	-
451-0000-335.49-01	Fuel Tax Refund	11,138	10,679	14,175	7,911	13,148
451-0000-337.30-04	Grant - Seminole County	284,929	-	-	-	-
451-0000-337.30-36	Grant - SJRWMD	721,408	-	-	-	-
451-0000-341.90-03	Tax Collection Commission	627	557	779	500	1,029
451-0000-341.90-10	Other Charges and Fees	-	452	-	-	-
451-0000-343.60-61	Sewer Charges	13,068,239	12,693,759	14,085,820	13,328,446	15,506,755
451-0000-343.60-62	Sewer Base	5,184,371	5,426,967	6,068,856	6,172,295	6,397,612
451-0000-343.60-63	Water Metered	7,240,908	6,931,447	9,195,371	8,950,911	9,306,249
451-0000-343.60-64	Water Base	3,542,907	3,701,682	4,267,609	4,313,274	4,583,014
451-0000-343.60-65	Reclaimed Water Flow	1,778,002	2,012,314	2,214,988	2,456,126	2,201,182
451-0000-343.60-66	Reclaimed Water Base	618,220	662,796	740,333	761,466	740,333
451-0000-343.65-02	Hydrant Rental Other	156,508	143,723	124,325	145,486	137,151
451-0000-343.66-00	Sewer Service Fee	69,291	80,143	133,494	85,000	111,090
451-0000-343.66-10	Interceptor Services	22,608	36,744	11,429	-	-
451-0000-343.66-12	Permitting Fees	24,629	34,314	30,882	-	-
451-0000-343.66-14	Test and Analysis Fees	3,310	4,931	7,829	-	-
451-0000-343.67-00	Water Service Charges	492,692	513,623	857,924	607,627	845,196
451-0000-343.68-00	Reclaimed Water Services	139,436	155,825	288,295	227,816	231,510
451-0000-361.10-00	Interest	720,810	924,682	1,059,224	567,158	521,207
451-0000-361.10-10	Interest/gasb 87	22,214	20,895	19,947	-	-
451-0000-361.30-00	Interest	177,346	818,667	(659)	-	-
451-0000-361.40-00	Interest	(37,790)	(42,653)	208,887	-	-
451-0000-362.01-00	Rent Lake Jessup Groves	27,646	(7,778)	-	-	-
451-0000-362.10-00	Rent	10	10	-	10	-
451-0000-362.10-02	Rent Derby Park	59,481	72,873	64,675	55,844	57,519
451-0000-362.10-07	Rent - AT&T Tower Lease	4,280	58,283	30,028	58,283	31,000
451-0000-364.41-00	Disposition of Assets	14,534	142,266	13,036	15,000	15,000
451-0000-365.10-00	Sale of Scrap	30	19,522	46,215	-	-
451-0000-369.40-19	Reimbursements	65,150	65,150	65,150	65,150	65,150
451-0000-369.41-00	Reimbursements	23,046	(14,740)	19,965	-	29,550
451-0000-369.90-00	Other Miscellaneous	677	27,148	79,723	-	187,241
451-0000-369.90-01	Cash Over/(Short)	20	(50)	4	-	-
451-0000-369.91-01	Returned Checks	5,409	5,877	2,291	5,500	5,526
451-0000-369.92-00	Delinquent Late Fees	(2,599)	2,468	(9,019)	3,000	290
451-0000-369.92-01	Delinquent Late Fees	393,776	406,484	435,053	446,075	459,457
451-0000-381.14-00	Transfers - Impact Fee Fund	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
451-0000-381.45-20	Transfer to Capital Fund	-	1,263,000	300,000	-	-
451-0000-389.80-01	Contributions - Subdivisions	3,583,139	6,931,412	4,619,733	-	-
451-0000-389.98-00	Use of Reserves	-	-	-	1,031,272	-
Total \$		39,528,468 \$	44,203,472 \$	47,160,682 \$	40,404,150 \$	42,546,209

Administration

The Administration function provides overall utility management, strategic planning, billing, intake and processing of customer payments, new account services and utility line location services.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,623,358	\$ 1,665,386	\$ 1,860,148	\$ 1,891,474
Benefits	864,337	769,465	1,015,197	1,123,138
Operating	3,771,775	4,781,508	4,985,509	4,991,708
Supplies	45,969	66,154	92,805	85,643
Debt service	21,454	25,214	-	17,000
Total \$	6,326,893	\$ 7,307,727	\$ 7,953,659	\$ 8,108,963

Funding Source				
Total	6,326,893	7,307,727	7,953,659	8,108,963
Total \$	6,326,893	\$ 7,307,727	\$ 7,953,659	\$ 8,108,963

Our Accomplishments in 2025-26

- ❖ Majority of meter exchange- completed.
- ❖ More accurate billing- because working meters are in ground & properly working.
- ❖ Call back system implemented – helps on wait times and customer frustrations.
- ❖ Meter portal established- for customers to be able to self-monitor & set alarms.
- ❖ Both residential and commercial applications now 100% online- paper free.
- ❖ Implemented boil water levels of communications between divisions for better/faster communication to residence.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Utilities - Water/Wastewater - Administration					
Public Works Director **	0.45	0.45	-	0.45	-
Utility Support Services Manager	1.00	1.00	-	1.00	-
Utility System Engineer	1.00	1.00	-	1.00	-
Grant/CIP Manager	1.00	1.00	-	1.00	-
Utility Engineer Technician	1.00	1.00	-	1.00	-
Project Manager **	0.40	0.47	-	0.47	-
Project Manager/Utilities	1.00	1.00	-	1.00	-
Customer Service Supervisor	1.00	1.00	-	1.00	-
GIS Analyst **	1.50	1.50	-	1.50	-
Administrative Coordinator	1.00	1.00	(1.00)	-	-
Utility Inspector	4.00	4.00	-	4.00	-
Backflow Inspector	1.00	1.00	-	1.00	-
Utility Systems Inspections Supervisor	1.00	1.00	-	1.00	-
Utility Billing Coordinator	1.00	1.00	-	1.00	-
Utility Billing and Customer Service Coordinator	1.00	1.00	(1.00)	-	-
Utility Customer Service & Revenue Manager	-	-	1.00	1.00	-
Lead Customer Service Representative	1.00	1.00	-	1.00	-
Administrative Services Manager	0.30	0.30	-	0.30	-
Customer Service Representative	5.50	6.50	-	6.50	-
Administrative Specialist II**	1.00	1.00	-	1.00	-
Total Full Time Equivalents	25.15	26.22	(1.00)	25.22	-

**Split between funds or departments/divisions

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
451-4510-536.12-00	Regular Salaries & Wages	1,241,979	1,588,435	1,648,478	1,736,905	1,728,196
451-4510-536.12-02	Regular Salaries - Additional Pays	16,776	24,795	16,547	17,702	1,640
451-4510-536.12-06	Reg Salaries - Opt Out Health Insurance	2,125	700	-	-	-
451-4510-536.12-10	Regular Salaries & Wages - OPEB	(82,762)	(47,351)	(29,809)	-	-
451-4510-536.13-00	Other Salaries & Wages	-	-	-	48,541	130,638
451-4510-536.14-00	Overtime	53,081	56,779	30,170	57,000	31,000
451-4510-536.21-00	FICA/Medicare Taxes	96,480	118,592	125,721	142,829	145,265
451-4510-536.22-01	Retirement Contributions	186,275	242,993	242,109	287,878	298,039
451-4510-536.23-00	Medical Insurance	372,049	395,986	401,258	548,293	616,027
451-4510-536.23-02	Medical Insurance - Life & ST Disability	7,736	9,642	9,811	11,648	12,187
451-4510-536.24-00	Worker's Compensation	20,323	25,861	26,801	24,549	51,620
451-4510-536.27-00	Pension GASB 68	291,685	71,263	(36,235)	-	-
	Subtotal Personnel Services	\$ 2,205,747	\$ 2,487,695	\$ 2,434,851	\$ 2,875,345	\$ 3,014,612
Operating						
451-4510-536.31-00	Professional Services	511,199	457,318	723,614	938,100	892,500
451-4510-536.34-00	Other Contractual Services	112,402	138,102	160,973	171,054	274,496
451-4510-536.34-08	Computer Services - GF	354,275	408,116	415,126	460,807	494,608
451-4510-536.34-09	Engineering Services - GF	215,552	243,785	249,966	265,808	281,132
451-4510-536.34-10	Personnel Services - GF	144,630	166,176	176,660	186,265	194,046
451-4510-536.34-11	Finance/Administration - GF	1,123,722	1,161,488	1,766,207	1,292,359	1,331,130
451-4510-536.34-12	Fleet - GF	141,543	128,563	157,150	183,007	174,745
451-4510-536.40-00	Travel & Per Diem	1,601	809	295	2,600	2,000
451-4510-536.41-00	Communications Services	18,775	19,415	30,991	19,415	29,452
451-4510-536.42-00	Postage & Transportation	82,020	112,935	120,083	115,000	140,300
451-4510-536.43-00	Utility Services	187,072	177,950	65,140	177,950	-
451-4510-536.44-00	Rentals & Leases	12,960	12,648	13,159	5,673	15,988
451-4510-536.44-10	RENTALS & LEASES	(16,972)	(12,881)	(7,861)	-	-
451-4510-536.45-01	Insurance - Operating Liability	32,740	28,047	37,446	36,152	51,535
451-4510-536.45-02	Insurance - Auto Liability	1,870	2,224	2,664	8,794	3,641
451-4510-536.46-00	Repair & Maintenance Services	16,532	42,731	67,939	205,400	220,085
451-4510-536.47-00	Printing & Binding	47,987	45,262	47,821	56,000	72,200
451-4510-536.48-00	Promotional Activities	970	1,858	2,079	5,000	4,200
451-4510-536.49-00	Other Charges/Obligations	523,627	637,229	752,056	856,125	809,650
451-4510-536.51-00	Office Supplies	15,505	8,918	9,289	23,000	16,250
451-4510-536.52-00	Operating Supplies	19,209	9,508	27,023	20,000	24,650
451-4510-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	10,149	11,090	8,570	10,000	10,000
451-4510-536.52-05	Operating Supplies - Uniforms	1,805	3,083	2,267	4,550	4,550
451-4510-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	2,130	4,072	7,358	7,555	10,708
451-4510-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	4,130	5,090	1,484	7,350	3,635
451-4510-536.54-03	Books/Pubs/Subsc/Memb - Subscriptions	120	443	997	-	1,000
451-4510-536.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	396	1,338	9,550	3,550
451-4510-536.55-00	Training	11	3,369	7,828	10,800	11,300
	Subtotal Operating	\$ 3,565,564	\$ 3,817,744	\$ 4,847,662	\$ 5,078,314	\$ 5,077,351
Debt service						
451-4510-536.72-05	Int Payment/GASB87	593	146	749	-	-
451-4510-536.72-45	Debt Service - Interest	160	8,320	16,892	-	17,000
451-4510-536.73-05	Amortization Expense	16,045	12,988	7,573	-	-
	Subtotal Debt service	\$ 16,798	\$ 21,454	\$ 25,214	\$ -	\$ 17,000
Total		\$ 5,788,109	\$ 6,326,893	\$ 7,307,727	\$ 7,953,659	\$ 8,108,963

Water/Wastewater Plants Combined

This division is responsible for the four plants operated by the utility, as well as lift station operations (wastewater collection). The City has nearly 60,000 water customers who consume over 7 million gallons of potable water per day. Combined, the City's water plants have the capacity to produce 15.1 million gallons per day.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 3,289,031	\$ 3,559,076	\$ 3,782,577	\$ 3,982,554
Benefits	1,648,528	1,586,414	1,882,104	2,179,662
Operating	510,842	362,554	480,734	469,442
Supplies	151,872	143,949	180,150	179,830
Total	\$ 5,600,273	\$ 5,651,993	\$ 6,325,565	\$ 6,811,488

Funding Source				
Total	5,600,273	5,651,993	6,325,565	6,811,488
Total	\$ 5,600,273	\$ 5,651,993	\$ 6,325,565	\$ 6,811,488

Our Accomplishments in 2025-26

- ❖ North Plant gravity belt thickener refurbished.
- ❖ Idyllwilde Lift Station: installed new diesel pump and created a road to the lift station.
- ❖ Celery Estates: installed new diesel pump and piping on lift station.
- ❖ North Plant IFAS Basin trains A, B, C, & D cleaned of sand and grit.
- ❖ South Plant Oxidation ditches cleaned of sand and grit.
- ❖ 60% of Water/wastewater related projects on schedule.
- ❖ Maintain 95% Days in Compliance with Water requirements.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Utilities - Water/Wastewater - Plants					
Water Resource Engineer	1.00	-	-	-	-
Utility Engineer Manager	-	1.00	-	1.00	-
Plants Manager	1.00	1.00	-	1.00	-
Assistant Plants Manager	1.00	1.00	-	1.00	-
Industrial Pre-Treatment Coordinator	1.00	1.00	-	1.00	-
Lead Water Operator	1.00	1.00	-	1.00	-
Water Quality Engineer	1.00	1.00	-	1.00	-
Lead Wastewater Operator	2.00	2.00	-	2.00	-
Environmental Coordinator	1.00	1.00	-	1.00	-
Instrument Control Specialist	1.00	1.00	-	1.00	-
Parts Technician	-	1.00	-	1.00	-
Lift Station Mechanic	1.00	1.00	-	1.00	-
Utility Wastewater Plant Operator III	8.00	8.00	-	8.00	-
Utility Plant Maintenance Mechanic	4.00	4.00	-	4.00	-
Utility Plant Maintenance Superintendent	-	-	1.00	1.00	-
Utility Wastewater Plant Operator II	1.00	1.00	-	1.00	-
Utility Water Plant Operator II	1.00	1.00	-	1.00	-
Electrical Lead	-	-	1.00	1.00	-
Electrical Technician	2.00	2.00	-	2.00	-
Electrical Technician II	1.00	1.00	-	1.00	-
Water/Wastewater Quality Control Tech	1.00	1.00	-	1.00	-
Equipment Operator IV	1.00	1.00	-	1.00	-
Utility Wastewater Plant Operator I	2.00	2.00	-	2.00	-
Utility Water Plant Operator I	6.00	6.00	-	6.00	-
Lift Station Lead	-	-	1.00	1.00	-
Lift Station Operator	3.00	4.00	-	4.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Utility Field Service Technician I-III	6.00	5.00	-	5.00	-
Administrative Specialist II**	0.50	0.50	-	0.50	-
Custodial Worker I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	49.50	50.50	3.00	53.50	-

**Split between funds or departments/divisions

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
451-4520-536.12-00	Regular Salaries & Wages	2,628,774	3,199,127	3,416,561	3,585,008	3,788,543
451-4520-536.12-02	Regular Salaries - Additional Pays	15,988	17,923	19,689	6,020	7,520
451-4520-536.12-06	Reg Salaries - Opt Out Health Insurance	2,800	6,068	4,825	4,800	4,800
451-4520-536.12-10	Regular Salaries & Wages - OPEB	(171,770)	(98,276)	(61,867)	-	-
451-4520-536.13-00	Other Salaries & Wages	-	735	22,760	22,749	23,691
451-4520-536.14-00	Overtime	166,499	163,454	157,108	164,000	158,000
451-4520-536.21-00	FICA/Medicare Taxes	206,395	238,341	263,730	290,404	305,779
451-4520-536.22-01	Retirement Contributions	349,090	435,146	491,694	573,682	602,936
451-4520-536.23-00	Medical Insurance	765,159	740,364	785,392	909,884	1,061,885
451-4520-536.23-02	Medical Insurance - Life & ST Disability	16,636	19,762	22,540	23,185	24,595
451-4520-536.24-00	Worker's Compensation	86,421	87,300	96,647	84,949	184,467
451-4520-536.27-00	Pension GASB 68	546,635	127,615	(73,589)	-	-
	Subtotal Personnel Services	\$ 4,612,627	\$ 4,937,559	\$ 5,145,490	\$ 5,664,681	\$ 6,162,216
Operating						
451-4520-536.31-00	Professional Services	40,401	74,690	92,023	145,000	120,000
451-4520-536.34-00	Other Contractual Services	-	500	3,174	7,500	7,500
451-4520-536.40-00	Travel & Per Diem	1,908	853	4,097	5,800	5,800
451-4520-536.41-00	Communications Services	18,999	32,353	39,460	32,354	39,731
451-4520-536.42-00	Postage & Transportation	-	24	489	100	600
451-4520-536.44-00	Rentals & Leases	4,737	5,264	4,499	5,640	5,650
451-4520-536.45-01	Insurance - Operating Liability	8,444	9,437	13,020	13,765	24,243
451-4520-536.45-02	Insurance - Auto Liability	16,106	15,631	17,092	49,175	20,018
451-4520-536.46-00	Repair & Maintenance Services	104,151	130,789	155,804	155,000	179,850
451-4520-536.47-00	Printing & Binding	1,084	1,178	1,303	1,900	1,550
451-4520-536.48-00	Promotional Activities	45	83	407	500	500
451-4520-536.49-00	Other Charges/Obligations	20,593	240,040	31,186	64,000	64,000
451-4520-536.51-00	Office Supplies	556	371	523	750	750
451-4520-536.52-00	Operating Supplies	35,493	47,764	34,073	50,000	46,000
451-4520-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	101,529	89,676	81,103	90,000	90,000
451-4520-536.52-05	Operating Supplies - Uniforms	8,490	8,661	13,101	22,000	22,000
451-4520-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	2,949	756	2,437	4,700	4,000
451-4520-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,465	1,390	3,600	6,100	7,400
451-4520-536.54-03	Books/Pubs/Subsc/Memb - Subscriptions	278	-	205	400	205
451-4520-536.55-00	Training	1,388	3,254	8,907	6,200	9,475
	Subtotal Operating	\$ 369,616	\$ 662,714	\$ 506,503	\$ 660,884	\$ 649,272
	Total	\$ 4,982,243	\$ 5,600,273	\$ 5,651,993	\$ 6,325,565	\$ 6,811,488

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4521-536.31-00	Professional Services	-	-	3,356	50,000	30,000
451-4521-536.34-00	Other Contractual Services	17,656	38,048	36,974	51,600	51,100
451-4521-536.43-00	Utility Services	317,714	338,902	342,695	338,902	342,695
451-4521-536.44-00	Rentals & Leases	-	-	939	1,300	1,800
451-4521-536.45-01	Insurance - Operating Liability	1,991	2,300	3,087	2,963	4,223
451-4521-536.46-00	Repair & Maintenance Services	49,329	32,430	56,425	50,000	50,000
451-4521-536.47-00	Printing & Binding	-	116	-	150	150
451-4521-536.51-00	Office Supplies	2,876	882	1,230	2,000	1,500
451-4521-536.52-00	Operating Supplies	193,940	168,861	228,027	250,000	264,000
451-4521-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	9,905	4,235	4,214	10,000	7,500
	Subtotal Operating	\$ 593,411	\$ 585,774	\$ 676,947	\$ 756,915	\$ 752,968
	Total	\$ 593,411	\$ 585,774	\$ 676,947	\$ 756,915	\$ 752,968

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4522-536.31-00	Professional Services	-	-	7,245	50,000	25,000
451-4522-536.34-00	Other Contractual Services	4,796	12,420	42,509	58,200	70,000
451-4522-536.43-00	Utility Services	163,439	167,968	163,214	168,000	163,214
451-4522-536.44-00	Rentals & Leases	-	-	3,556	2,500	5,000
451-4522-536.45-01	Insurance - Operating Liability	1,587	2,084	2,798	2,685	3,827
451-4522-536.46-00	Repair & Maintenance Services	41,391	82,711	78,195	260,000	265,000
451-4522-536.52-00	Operating Supplies	233,435	311,301	225,066	300,000	240,000
	Subtotal Operating	\$ 444,648	\$ 576,484	\$ 522,583	\$ 841,385	\$ 772,041
	Total	\$ 444,648	\$ 576,484	\$ 522,583	\$ 841,385	\$ 772,041

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4525-536.45-01	Insurance - Operating Liability	14,220	17,014	22,843	21,920	31,247
451-4525-536.46-00	Repair & Maintenance Services	58,073	98,750	60,354	140,000	128,000
451-4525-536.49-00	Other Charges/Obligations	-	-	-	250	250
451-4525-536.52-00	Operating Supplies	109	236	165	500	500
	Subtotal Operating	\$ 72,402	\$ 116,000	\$ 83,362	\$ 162,670	\$ 159,997
	Total	\$ 72,402	\$ 116,000	\$ 83,362	\$ 162,670	\$ 159,997

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4527-536.31-00	Professional Services	719	1,130	2,000	16,400	16,400
451-4527-536.34-00	Other Contractual Services	273,511	397,992	408,912	404,800	737,250
451-4527-536.41-00	COMMUNICATIONS SERVICES	203	474	526	1,500	1,550
451-4527-536.42-00	Communications Services	305	860	780	1,000	1,000
451-4527-536.43-00	Utility Services	945,099	929,345	914,945	940,345	864,000
451-4527-536.44-00	Rentals & Leases	10,763	20,210	286,656	21,000	35,000
451-4527-536.45-01	Insurance - Operating Liability	240,885	282,032	381,594	367,211	522,870
451-4527-536.45-02	INSURANCE	8,959	11,231	11,502	30,878	7,932
451-4527-536.46-00	Repair & Maintenance Services	325,513	1,067,481	802,845	1,000,000	1,009,500
451-4527-536.47-00	Printing & Binding	58	243	-	250	250
451-4527-536.49-00	Other Charges/Obligations	1,475	1,957	1,310	2,750	2,750
451-4527-536.51-00	Office Supplies	798	1,138	1,135	2,000	1,700
451-4527-536.52-00	Operating Supplies	812,509	979,858	892,425	1,650,000	1,430,000
451-4527-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	40,017	9,812	13,066	40,000	25,000
	Subtotal Operating	\$ 2,660,814	\$ 3,703,763	\$ 3,717,696	\$ 4,478,134	\$ 4,655,202
	Total \$	2,660,814	3,703,763	3,717,696	4,478,134	4,655,202

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4528-536.31-00	Professional Services	-	-	-	20,000	5,000
451-4528-536.34-00	Other Contractual Services	58,138	68,805	94,252	91,000	123,750
451-4528-536.42-00	POSTAGE & TRANSPORTATION	-	36	-	200	100
451-4528-536.43-00	Utility Services	239,432	224,149	398,073	254,149	225,000
451-4528-536.44-00	Rentals & Leases	6,802	21,103	103	10,000	10,000
451-4528-536.46-00	Repair & Maintenance Services	251,900	165,352	206,721	255,000	236,000
451-4528-536.47-00	Printing & Binding	-	243	-	200	200
451-4528-536.49-00	Other Charges/Obligations	273	685	282	800	700
451-4528-536.51-00	Office Supplies	221	664	243	1,000	750
451-4528-536.52-00	Operating Supplies	72,998	108,787	118,570	125,000	159,500
451-4528-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	14,708	296	485	15,000	10,000
	Subtotal Operating	\$ 644,472	\$ 590,120	\$ 818,729	\$ 772,349	\$ 771,000
	Total \$	644,472	590,120	818,729	772,349	771,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
451-4529-536.34-00	Other Contractual Services	15	15	11	15	15
451-4529-536.42-00	Postage & Transportation	-	-	32	50	50
451-4529-536.43-00	Utility Services	210,978	205,379	211,947	215,379	198,200
451-4529-536.44-00	Rentals & Leases	19,958	35	-	15,000	15,000
451-4529-536.45-01	Insurance - Operating Liability	21,842	35,254	50,113	50,104	81,991
451-4529-536.45-02	Insurance - Automobile	100	135	139	314	130
451-4529-536.46-00	Repair & Maintenance Services	196,968	324,954	285,554	450,000	452,500
451-4529-536.49-00	Other Charges/Obligations	-	500	-	500	500
451-4529-536.51-00	Office Supplies	-	-	21	200	100
451-4529-536.52-00	Operating Supplies	5,228	3,909	7,640	9,500	9,250
451-4529-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	81	294	234	2,500	2,500
	Subtotal Operating	\$ 455,170	\$ 570,475	\$ 555,691	\$ 743,562	\$ 760,236
	Total	\$ 455,170	\$ 570,475	\$ 555,691	\$ 743,562	\$ 760,236

Water Distribution

This division is responsible for mains, lines and pumps for the safe and reliable delivery of water to all customers.

Summary

Expenditures	2024	2025	2026	2027
	Actual	Actual	Budget	Budget
Salaries	\$ 978,334	\$ 1,051,068	\$ 1,244,629	\$ 1,304,782
Benefits	541,727	505,488	642,335	704,574
Operating	713,097	1,122,488	1,147,925	1,352,115
Supplies	85,218	88,391	108,760	107,815
Total \$	2,318,376	\$ 2,767,435	\$ 3,143,649	\$ 3,469,286

Funding Source				
Total	2,318,376	2,767,435	3,143,649	3,469,286
Total \$	2,318,376	\$ 2,767,435	\$ 3,143,649	\$ 3,469,286

Our Accomplishments in 2025-26

- ❖ Employees have moved into the new Utility building.
- ❖ About 97% of residential meters have been replaced.
- ❖ Preventative maintenance has been completed on all hydrants, ensuring they are ready for the 2026 cycle.
- ❖ Installed 4 critical valves.
- ❖ Achieved the objective of 10 day work order average.
- ❖ Completed Water Meter Replacement Project (residential).
- ❖ Provided Maintenance to 100% of Hydrants in City.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
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Utilities - Water/Wastewater - Water Distribution					
Utility Systems Maintenance Supervisor	1.00	1.00	-	1.00	-
Utility Crew Leader	3.00	3.00	-	3.00	-
Utility Field Specialist	2.00	2.00	-	2.00	-
Utility Field Locate Specialist	1.00	1.00	-	1.00	-
Valve Replacement Tech	1.00	1.00	-	1.00	-
Equipment Operator III	1.00	1.00	-	1.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Field Service Technician	7.00	7.00	-	7.00	-
Utility Field Service Technician I	2.00	2.00	-	2.00	-
Total Full Time Equivalents	19.00	19.00	-	19.00	-

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
451-4530-536.12-00	Regular Salaries & Wages	718,334	850,687	919,633	1,080,429	1,150,582
451-4530-536.12-02	Regular Salaries & Wages	2,000	2,010	2,010	2,000	2,000
451-4530-536.12-06	Reg Salaries - Opt Out Health Insurance	-	1,225	1,500	1,200	1,200
451-4530-536.12-10	Regular Salaries & Wages - OPEB	(62,462)	(35,737)	(22,497)	-	-
451-4530-536.14-00	Overtime	146,369	160,149	150,422	161,000	151,000
451-4530-536.21-00	FICA/Medicare Taxes	62,837	73,974	77,637	95,520	100,141
451-4530-536.22-01	Retirement Contributions	107,847	153,172	156,865	194,808	203,880
451-4530-536.23-00	Medical Insurance	239,522	236,233	258,353	316,552	330,111
451-4530-536.23-02	Medical Insurance - Life & ST Disability	4,341	5,261	5,909	6,783	7,255
451-4530-536.24-00	Worker's Compensation	27,263	28,166	30,201	28,672	63,187
451-4530-536.27-00	Pension GASB 68	168,876	44,921	(23,477)	-	-
	Subtotal Personnel Services	\$ 1,414,927	\$ 1,520,061	\$ 1,556,556	\$ 1,886,964	\$ 2,009,356
Operating						
451-4530-536.31-00	Professional Services	11,199	-	-	12,000	5,000
451-4530-536.34-00	Other Contractual Services	284,038	-	69,725	11,500	11,000
451-4530-536.40-00	Travel & Per Diem	-	-	45	70	50
451-4530-536.41-00	Communications Services	8,464	9,002	10,295	9,555	10,326
451-4530-536.42-00	Postage & Transportation	-	-	15	50	50
451-4530-536.43-00	Utility Services	22,239	17,233	16,572	17,700	18,000
451-4530-536.44-00	Rentals & Leases	1,354	3,109	3,927	4,250	5,000
451-4530-536.45-01	Insurance - Operating Liability	210,106	254,015	348,029	352,411	522,264
451-4530-536.45-02	Insurance - Auto Liability	4,345	5,294	5,421	12,319	4,005
451-4530-536.46-00	Repair & Maintenance Services	304,878	421,460	665,789	725,000	773,000
451-4530-536.47-00	Printing & Binding	1,084	1,178	1,518	1,350	1,550
451-4530-536.49-00	Other Charges/Obligations	38	1,806	1,152	1,720	1,870
451-4530-536.51-00	Office Supplies	1,815	1,330	1,073	1,700	1,500
451-4530-536.52-00	Operating Supplies	27,369	27,232	31,475	35,000	35,000
451-4530-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	55,905	49,221	45,743	55,000	55,000
451-4530-536.52-05	Operating Supplies - Uniforms	3,098	5,282	5,840	6,050	6,050
451-4530-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	160	268	560	550
451-4530-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,380	-	2,215	2,200	2,715
451-4530-536.55-00	Training	322	1,993	1,777	8,250	7,000
	Subtotal Operating	\$ 937,634	\$ 798,315	\$ 1,210,879	\$ 1,256,685	\$ 1,459,930
	Total	\$ 2,352,561	\$ 2,318,376	\$ 2,767,435	\$ 3,143,649	\$ 3,469,286

Wastewater Collection

This division is responsible for the maintenance and repair of the City's system of wastewater transmission lines, lift stations and pumps.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,162,740	\$ 1,341,738	\$ 1,480,646	\$ 1,486,213
Benefits	631,393	598,008	761,003	851,534
Operating	511,282	712,487	1,547,454	1,380,933
Supplies	73,105	71,090	120,300	111,800
Total	\$ 2,378,520	\$ 2,723,323	\$ 3,909,403	\$ 3,830,480

Funding Source				
Total	2,378,520	2,723,323	3,909,403	3,830,480
Total	\$ 2,378,520	\$ 2,723,323	\$ 3,909,403	\$ 3,830,480

Our Accomplishments in 2025-26

- ❖ Old utility building was demolished and the new utility building completed.
- ❖ Installed 8 vacuum sewer pits in downtown.
- ❖ Completed manhole rehabilitation in the Pinecrest and Sanford airport area.
- ❖ Completed telemetry on vacuum sewer system.
- ❖ Eliminated 4 major stormwater inflows due to installation of smart covers and the information they provide.
- ❖ Achieved the objective of 10 day work order average.
- ❖ Eliminated 4 major stormwater inflow due to installation of smart covers and the information they provide.
- ❖ Repaired and evaluate 5% of Sewer Lining.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Utilities -Water/Wastewater Collection					
Wastewater Superintendent	1.00	1.00	-	1.00	-
Utility Systems Maintenance Supervisor	1.00	1.00	-	1.00	-
Utility Crew Leader	2.00	2.00	-	2.00	-
Utility Operations Technician	1.00	1.00	-	1.00	-
Utility Operations Specialist	1.00	1.00	-	1.00	-
Utility Field Specialist	2.00	2.00	-	2.00	-
Utility Field Locate Specialist	1.00	1.00	-	1.00	-
Vacuum Sewer Specialist	1.00	1.00	-	1.00	-
Equipment Operator IV	3.00	3.00	-	3.00	-
Utility Field Service Technician III	2.00	2.00	-	2.00	-
Utility Field Service Technician II	3.00	3.00	-	3.00	-
Utility Field Service Technician	2.00	2.00	-	2.00	-
Equipment Operator I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	21.00	21.00	-	21.00	-

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
451-4540-536.12-00	Regular Salaries & Wages	1,006,838	1,073,754	1,210,783	1,328,246	1,330,013
451-4540-536.12-06	Reg Salaries - Opt Out Health Insurance	1,200	813	1,213	2,400	1,200
451-4540-536.12-10	Regular Salaries & Wages - OPEB	(69,402)	(39,708)	(24,997)	-	-
451-4540-536.14-00	Overtime	230,195	127,881	154,739	150,000	155,000
451-4540-536.21-00	FICA/Medicare Taxes	89,122	86,193	99,224	113,649	114,075
451-4540-536.22-01	Retirement Contributions	154,584	169,347	201,529	235,906	237,159
451-4540-536.23-00	Medical Insurance	318,759	287,215	281,973	368,275	421,012
451-4540-536.23-02	Medical Insurance - Life & ST Disability	6,356	6,688	7,572	8,553	8,568
451-4540-536.24-00	Worker's Compensation	36,634	32,286	37,872	34,620	70,720
451-4540-536.25-00	UNEMPLOYMENT COMP	1,821	-	-	-	-
451-4540-536.27-00	Pension GASB 68	242,061	49,664	(30,162)	-	-
	Subtotal Personnel Services	\$ 2,018,168	\$ 1,794,133	\$ 1,939,746	\$ 2,241,649	\$ 2,337,747
Operating						
451-4540-536.31-00	Professional Services	114,971	-	-	150,000	50,000
451-4540-536.34-00	Other Contractual Services	4,352	2,760	1,540	5,500	2,500
451-4540-536.40-00	Travel & Per Diem	-	-	-	70	50
451-4540-536.41-00	Communications Services	14,003	11,903	15,706	12,004	15,578
451-4540-536.42-00	Postage & Transportation	275	15	-	150	150
451-4540-536.43-00	Utility Services	2,112	2,062	4,313	2,100	160,771
451-4540-536.44-00	Rentals & Leases	11	-	-	500	500
451-4540-536.45-01	Insurance - Operating Liability	172,164	214,432	302,790	300,227	444,976
451-4540-536.45-02	Insurance - Auto Liability	13,621	16,004	19,015	63,603	26,051
451-4540-536.46-00	Repair & Maintenance Services	371,142	260,800	367,482	1,011,000	677,857
451-4540-536.47-00	Printing & Binding	1,741	1,178	1,143	1,450	1,700
451-4540-536.49-00	Other Charges/Obligations	624	2,128	498	850	800
451-4540-536.51-00	Office Supplies	518	788	904	800	800
451-4540-536.52-00	Operating Supplies	17,726	20,944	14,308	32,000	34,500
451-4540-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	68,369	44,937	47,474	68,000	58,000
451-4540-536.52-05	Operating Supplies - Uniforms	4,356	4,616	7,133	11,250	11,250
451-4540-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	203	-	160	1,700	1,500
451-4540-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,000	-	100	1,500	1,500
451-4540-536.55-00	Training	88	1,820	1,011	5,050	4,250
	Subtotal Operating	\$ 787,276	\$ 584,387	\$ 783,577	\$ 1,667,754	\$ 1,492,733
	Total	\$ 2,805,444	\$ 2,378,520	\$ 2,723,323	\$ 3,909,403	\$ 3,830,480

Reclaim Water Program

The Utility Division is responsible for establishing reclaim water lines within City limits so City residents can connect and providing reclaim water to neighboring Cities and Counties through interconnection agreements. Reclaim water is the byproduct of wastewater for irrigation purposes and helps reduce the demand on potable water.

Non-Departmental

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
451-7979-518.23-03	Medical/Life Insurance	58,324	84,413	76,532	94,291	80,000
	Subtotal Personnel Services	\$ 58,324	\$ 84,413	\$ 76,532	\$ 94,291	\$ 80,000
Operating						
451-7979-536.59-99	Non Classified Expense	5,749,375	6,000,590	5,299,793	-	-
	Subtotal Operating	\$ 5,749,375	\$ 6,000,590	\$ 5,299,793	- \$	-
Debt service						
451-7979-536.71-18	Debt Service - Principal	-	-	-	1,178,883	600,207
451-7979-536.71-19	Debt Service - Principal	-	-	-	147,549	151,485
451-7979-536.71-20	Debt Service - Principal	-	-	-	25,862	26,567
451-7979-536.71-22	Debt Service - Principal	-	-	-	11,367	11,628
451-7979-536.71-24	Debt Service - Principal	-	-	-	605,188	620,339
451-7979-536.71-25	Debt Service - Principal	-	-	-	48,061	49,454
451-7979-536.71-26	Debt Service - Principal	-	-	-	959,081	970,895
451-7979-536.71-27	Debt Service - Principal	-	-	-	526,694	528,625
451-7979-536.71-28	Debt Service - Principal	-	-	-	56,796	57,388
451-7979-536.71-29	Debt Service - Principal	-	-	-	474,078	945,568
451-7979-536.72-15	Debt Service - Interest	266	(71)	-	-	-
451-7979-536.72-16	Debt Service - Interest	1,565	-	-	-	-
451-7979-536.72-18	Debt Service - Interest	143,380	88,307	60,759	36,118	7,294
451-7979-536.72-19	Debt Service - Interest	31,924	28,352	24,589	21,866	17,930
451-7979-536.72-20	Debt Service - Interest	5,733	5,087	4,413	3,925	3,220
451-7979-536.72-22	Debt Service - Interest	2,126	1,868	1,617	1,437	1,176
451-7979-536.72-24	Debt Service - Interest	159,580	146,251	131,788	118,845	103,694
451-7979-536.72-25	Debt Service - Interest	21,476	20,338	19,020	18,196	16,803
451-7979-536.72-26	Debt Service - Interest	267,854	248,543	611,942	237,962	226,148
451-7979-536.72-27	Debt Service - Interest	-	-	-	40,469	38,538
451-7979-536.72-28	Debt Service - Interest	72,336	89,828	75,255	2,869	2,276
451-7979-536.72-29	Debt Service - Interest	4,467	3,914	3,333	3,154	8,895
	Subtotal Debt service	\$ 710,707	\$ 632,417	\$ 932,716	\$ 4,518,400	\$ 4,388,130
Transfers						
451-7979-581.91-01	Transfer to Cap Rep Fund	13,063,596	6,217,022	7,567,576	6,704,168	7,986,418
	Subtotal Transfers	\$ 13,063,596	\$ 6,217,022	\$ 7,567,576	\$ 6,704,168	\$ 7,986,418
Total		\$ 19,582,002	\$ 12,934,442	\$ 13,876,617	\$ 11,316,859	\$ 12,454,548

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenue						
452-0000-334.32-30	Intergovernmental	-	2,270,026	3,154,270	-	-
452-0000-337.30-36	Intergovernmental	(272,895)	86,033	-	-	-
452-0000-361.10-00	Interest	633,815	926,489	643,346	568,000	557,117
452-0000-361.30-00	Interest	167,888	796,953	(35,913)	-	-
452-0000-361.40-00	Interest	(30,734)	(41,161)	117,242	-	-
452-0000-369.90-00	OTHER MISCELLANEOUS	-	-	3,166,503	-	-
452-0000-381.45-20	Transfers	13,063,596	6,217,022	7,567,576	6,704,168	7,986,418
452-0000-381.91-02	Transfers	4,781,955	2,428,479	1,957,159	-	-
452-0000-389.98-00	Use of Reserves	-	-	-	19,243,549	-
Total \$		18,343,625 \$	12,683,841 \$	16,570,183 \$	26,515,717 \$	8,543,535

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4510-536.31-00	Professional Services	-	187,338	117,224	15,000	-
452-4510-536.52-00	Operating Supplies	-	2,140	14,122	-	-
	Subtotal Operating	\$ -	\$ 189,478	\$ 131,346	\$ 15,000	-
Capital						
452-4510-536.62-00	Buildings	10,480	333	2,764	121,000	50,000
452-4510-536.63-00	Improve Other Than Bldg	-	-	83,864	-	-
452-4510-536.64-00	Machinery & Equipment	43,753	97,159	137	25,000	15,000
	Subtotal Capital	\$ 54,233	\$ 97,492	\$ 86,765	\$ 146,000	\$ 65,000
Total \$		54,233 \$	286,970 \$	218,111 \$	161,000 \$	65,000

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4520-536.31-00	Professional Services	613,417	954,211	147,524	15,000	15,000
452-4520-536.34-00	Contractual Services	-	-	58,656	200,000	-
452-4520-536.46-00	Repair & Maintenance Services	58,656	80,466	-	57,964	325,000
	Subtotal Operating	\$ 672,073	\$ 1,034,677	\$ 206,180	\$ 272,964	\$ 340,000
Capital						
452-4520-536.62-00	Buildings	-	-	-	-	-
452-4520-536.63-00	Improve Other Than Bldg	4,390,647	2,559,164	125,902	-	-
452-4520-536.64-00	Machinery & Equipment	109,801	348,465	12,000	300,000	330,000
	Subtotal Capital	\$ 4,500,448	\$ 2,907,629	\$ 137,902	\$ 300,000	\$ 330,000
Total		\$ 5,172,521	\$ 3,942,306	\$ 344,082	\$ 572,964	\$ 670,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4521-536.31-00	Professional Services	317,547	-	694,662	-	-
452-4521-536.46-00	Repair & Maintenance Services	-	-	-	450,000	-
	Subtotal Operating	\$ 317,547	\$ -	\$ 694,662	\$ 450,000	\$ -
Capital						
452-4521-536.63-00	IMPROVE OTHER THAN BLDG	2,244,820	-	61,845	-	-
452-4521-536.64-00	Machinery & Equipment	-	-	-	50,000	-
	Subtotal Capital	\$ 2,244,820	\$ -	\$ 61,845	\$ 50,000	\$ -
Total		\$ 2,562,367	\$ -	\$ 756,507	\$ 500,000	\$ -

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4522-536.46-00	Repair & Maintenance Services	-	-	-	75,000	75,000
	Subtotal Operating	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
	Total	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4530-536.31-00	Professional Services	40,050	253,745	560,694	-	-
452-4530-536.46-00	Repair & Maintenance Services	2,381,448	1,158,667	1,318,968	365,927	119,405
	Subtotal Operating	\$ 2,421,498	\$ 1,412,412	\$ 1,879,662	\$ 365,927	\$ 119,405
Capital						
452-4530-536.62-00	Buildings	67,271	847,381	1,125,910	-	50,000
452-4530-536.63-00	Improve Other Than Bldg	658,093	6,395,329	9,240,968	8,605,000	2,125,000
452-4530-536.64-00	Machinery & Equipment	89,406	120,129	86,369	370,000	382,000
	Subtotal Capital	\$ 814,770	\$ 7,362,839	\$ 10,453,247	\$ 8,975,000	\$ 2,557,000
	Total	\$ 3,236,268	\$ 8,775,251	\$ 12,332,909	\$ 9,340,927	\$ 2,676,405

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4540-536.31-00	Professional Services	182,519	71,210	-	100,000	100,000
452-4540-536.46-00	Repair & Maintenance Services	100,283	20,320	47,736	1,050,000	150,000
452-4540-536.52-00	Operating Supplies	-	-	-	-	10,000
	Subtotal Operating	\$ 282,802	\$ 91,530	\$ 47,736	\$ 1,150,000	\$ 260,000
Capital						
452-4540-536.62-00	Buildings	48,271	412,798	1,304,596	-	50,000
452-4540-536.63-00	Improve Other Than Bldg	2,648,979	2,200,394	8,001,125	1,150,000	150,000
452-4540-536.64-00	Machinery & Equipment	273,906	792,267	112,693	185,000	135,000
	Subtotal Capital	\$ 2,971,156	\$ 3,405,459	\$ 9,418,414	\$ 1,335,000	\$ 335,000
Total		\$ 3,253,958	\$ 3,496,989	\$ 9,466,150	\$ 2,485,000	\$ 595,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4525-536.31-00	Professional Services	-	-	723	-	-
452-4525-536.46-00	Repair & Maintenance Services	102,250	49,950	55,175	168,826	-
	Subtotal Operating	\$ 102,250	\$ 49,950	\$ 55,898	\$ 168,826	\$ -
Capital						
452-4525-536.63-00	Improve Other Than Bldg	58,000	50,300	91,800	-	173,891
	Subtotal Capital	\$ 58,000	\$ 50,300	\$ 91,800	\$ -	\$ 173,891
Total		\$ 160,250	\$ 100,250	\$ 147,698	\$ 168,826	\$ 173,891

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4527-536.31-00	Professional Services	73,466	111,055	496,437	-	-
452-4527-536.46-00	Repair & Maintenance Services	-	14,415	1,418,511	2,152,000	760,000
452-4527-536.52-00	Operating Supplies	-	34,062	-	-	-
	Subtotal Operating	\$ 73,466	\$ 159,532	\$ 1,914,948	\$ 2,152,000	\$ 760,000
Capital						
452-4527-536.62-00	IMPROVE OTHER THAN BLDG	7,084	31,143	-	200,000	-
452-4527-536.63-00	IMPROVE OTHER THAN BLDG	623,855	657,672	1,104,511	8,260,000	950,000
452-4527-536.63-91	Improve Other Than Bldg	3,766,712	1,469,108	19,779	-	-
452-4527-536.64-00	Machinery & Equipment	311,056	124,435	136,238	500,000	673,000
	Subtotal Capital	\$ 4,708,707	\$ 2,282,358	\$ 1,260,528	\$ 8,960,000	\$ 1,623,000
Total		\$ 4,782,173	\$ 2,441,890	\$ 3,175,476	\$ 11,112,000	\$ 2,383,000

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4528-536.31-00	Professional Services	39,317	22,039	206,429	-	-
452-4528-536.46-00	Repair & Maintenance Services	-	8,671	102,557	-	365,000
	Subtotal Operating	\$ 39,317	\$ 30,710	\$ 308,986	\$ -	\$ 365,000
Capital						
452-4528-536.63-00	IMPROVE OTHER THAN BLDG	109,310	102,257	1,066,944	250,000	500,000
452-4528-536.63-91	Improve Other Than Bldg	580,522	197,786	23,088	-	-
452-4528-536.64-00	Machinery & Equipment	294,652	146,982	132,031	265,000	100,000
	Subtotal Capital	\$ 984,484	\$ 447,025	\$ 1,222,063	\$ 515,000	\$ 600,000
Total		\$ 1,023,801	\$ 477,735	\$ 1,531,049	\$ 515,000	\$ 965,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Operating						
452-4529-536.31-00	Professional Services	60,896	236,743	103,404	-	-
452-4529-536.46-00	Repair & Maintenance Services	115,350	-	235,324	1,225,000	25,000
	Subtotal Operating	\$ 176,246	\$ 236,743	\$ 338,728	\$ 1,225,000	\$ 25,000
Capital						
452-4529-536.63-00	Improve Other Than Bldg	-	731,021	1,323,733	60,000	-
452-4529-536.64-00	Machinery & Equipment	202,937	339,609	480,521	300,000	60,000
	Subtotal Capital	\$ 202,937	\$ 1,070,630	\$ 1,804,254	\$ 360,000	\$ 60,000
Total		\$ 379,183	\$ 1,307,373	\$ 2,142,982	\$ 1,585,000	\$ 85,000

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Transfers						
452-7979-591.99-90	Other Uses	(12,148,909)	(15,378,913)	(24,473,868)	-	855,239
	Subtotal Transfers	\$ (12,148,909)	\$ (15,378,913)	\$ (24,473,868)	\$ -	\$ 855,239
Total		\$ (12,148,909)	\$ (15,378,913)	\$ (24,473,868)	\$ -	\$ 855,239

Water Impact Fees Fund

Revenue and Expenditures

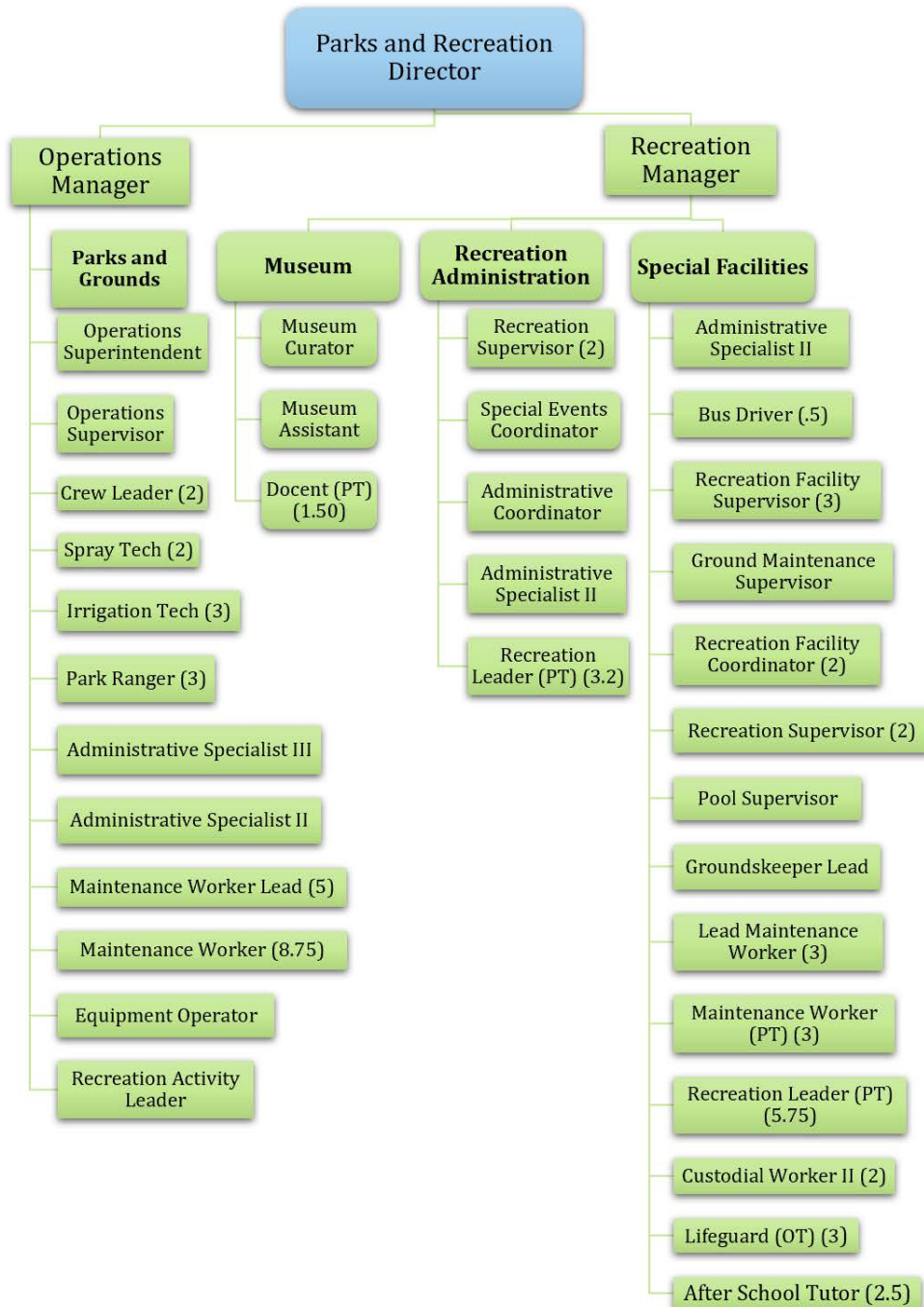
Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenue						
460-0000-324.21-61	Residential	974,114	533,507	1,278,710	550,000	739,019
460-0000-324.22-61	Commercial	228,496	610,818	164,603	223,780	288,745
460-0000-361.10-00	Interest	203,031	250,205	277,237	262,000	216,156
460-0000-361.30-00	Interest - Unrealized	51,666	220,263	1,158	175,000	-
460-0000-361.40-00	Interest - Realized	(10,337)	(11,182)	53,593	36,000	36,917
460-0000-389.98-00	Use of Reserves	-	-	-	-	1,519,163
	Subtotal Revenue	\$ 1,446,970	\$ 1,603,611	\$ 1,775,301	\$ 1,246,780	\$ 2,800,000
Expenditure						
460-4520-536.31-00	Professional Services	467,335	-	-	-	-
460-4530-536.49-00	Other Charges/Obligations	5,862	5,430	7,082	-	-
460-4530-536.63-00	Improve Other Than Bldg	-	-	139,340	-	2,000,000
460-7979-536.59-99	Depreciation Expense	2,663	2,967	2,762	-	-
460-7979-536.69-99	FIXED ASSETS CAPITALIZED	-	-	(139,340)	-	-
460-7979-581.91-45	W/S Utility Fund	800,000	800,000	800,000	800,000	800,000
460-7979-590.99-90	Additions to Reserve	-	-	-	446,780	-
	Subtotal Expenditure	\$ 1,275,860	\$ 808,397	\$ 809,844	\$ 1,246,780	\$ 2,800,000
	Total	\$ 171,110	\$ 795,214	\$ 965,457	\$ -	\$ -

Wastewater Impact Fees Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenue						
470-0000-324.21-62	Residential	2,117,079	1,126,813	2,793,962	1,673,959	1,570,580
470-0000-324.22-62	Commercial	481,550	1,350,394	368,630	499,797	650,574
470-0000-361.10-00	Interest	520,219	695,968	816,238	830,522	765,698
470-0000-361.30-00	Interest - Unrealized	121,709	611,034	5,222	-	-
470-0000-361.40-00	Interest - Realized	(25,237)	(30,607)	158,386	-	98,806
470-0000-389.98-00	Use of Reserves	-	-	-	2,695,722	2,187,267
	Subtotal Revenue	\$ 3,215,320	\$ 3,753,602	\$ 4,142,438	\$ 5,700,000	\$ 5,272,925
Expenditure						
470-4528-536.46-00	Repair & Maintenance Services	-	-	-	700,000	40,000
470-4528-536.64-00	Machinery & Equipment	-	-	-	-	3,000,000
470-4540-536.49-00	Other Charges/Obligations	14,842	26,267	20,857	-	-
470-4540-536.63-00	Improve Other Than Bldg	543,263	126,894	85,428	4,700,000	125,000
470-7979-536.59-99	Depreciation Expense	10,221	11,390	10,604	-	-
470-7979-536.69-99	Fixed Assets Capitalized	(543,263)	(126,894)	(85,428)	-	-
470-7979-581.91-45	W/S Utility Fund	300,000	300,000	300,000	300,000	300,000
470-7979-590.99-90	Additions to Reserves	-	-	-	-	1,807,925
	Subtotal Expenditure	\$ 325,063	\$ 337,657	\$ 331,461	\$ 5,700,000	\$ 5,272,925
Total \$		2,890,257	\$ 3,415,945	\$ 3,810,977	\$ -	\$ -

PARKS AND RECREATION DEPARTMENT



Mission Statement

To enhance the quality of life by providing safe, well-maintained parks and public places, preserving open space and historic resources, caring for people, strengthening the bonds of the community and creating healthy programming and events for renewal, growth, and enrichment.

Role of Recreation Department

The Parks and Recreation Department strives to enhance the quality of life for all of our residents by providing safe, well-maintained parks, public facilities, preserving open space and historic resources, strengthening the bonds of the community, and creating healthy programming and events for renewal, growth, and enrichment.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 3,704,938	\$ 3,963,576	\$ 3,971,136	\$ 4,029,526
Benefits	1,743,940	1,877,853	2,055,119	2,334,367
Operating	2,482,134	2,742,655	2,531,591	2,476,291
Supplies	853,188	391,307	490,147	443,332
Debt service	5,749	6,355	-	-
Total	\$ 8,789,949	\$ 8,981,746	\$ 9,047,993	\$ 9,283,516

Funding Source				
Total	8,789,949	8,981,746	9,047,993	9,283,516
Total	\$ 8,789,949	\$ 8,981,746	\$ 9,047,993	\$ 9,283,516

Recreation Department as a percentage of General Fund



Parks and Recreation Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Create work order reports and revised KPIs for recording and benchmarking	Parks	High Performing and Competent Government	FY27
Conduct tree survey along riverwalk, downtown, and park sites	Parks	High performing and Competent Government	FY28
Have 95% capacity of adult sports programs	Recreation	High Performing and Competent Government	FY27
Oversee Civic Center improvements	Recreation	Community Safety and Wellbeing	FY27
Increase facility rentals by 5%	Special Facilities	Preparing for Future/Sustainability	FY27
Enhance museum offerings that support Sanford's 150th anniversary	Museum	High performing and Competent Government	FY27

RECREATION DEPARTMENT

KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
% of community that lives within 5 miles of a park	Parks	2	Effectiveness	80%	80%	80%	80%
Parks per district	Parks	2	Effectiveness	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2
Acres maintained	Parks	1	Output	282	282	282	282
Acres contracted	Parks	1	Output	184	184	184	184
% average satisfaction rating for programs and camps	Recreation	1	Effectiveness	92.00%	90.00%	92.50%	92.50%
Special event permits	Recreation	2	Output	121	188	188	188
# of special events hosted by city	Recreation	1	Output	10	8	8	8
% of facilities that meet capacity (amount of programs to the amount of space the facilities have)	Recreation	2	Output	N/A	90.00%	95.00%	95.00%
Total number of youth programs	Recreation	2	Output	15	10	12	12
Average amount of time to reach sign up capacity (youth programs)	Recreation	3	Effectiveness	23 days	7 days	7 days	7 days
Total of adult programs	Recreation	2	Output	39	-	-	-
% of adult programs at full capacity	Recreation	3	Output	N/A	75%	75%	80%
Total number of volunteers	Recreation	2	Output	341	520	500	500
Total of facility rentals	Special Facilities	2	Output	224	150	200	200
Facility volunteer hours	Special Facilities	2	Output	10,840	46,800	40,000	40,000
Museum attendance	Museum	2	Output	3,934	5,422	5,000	5,500
# of temporary exhibits hosted	Museum	1	Output	3	3	3	4
Research requests received	Museum	2	Output	107	111	100	100
Social media impressions	Museum	2	Effectiveness	200,009	187,467	190,000	200,000

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.

Recreation Division

Sanford's Recreation Division efficiently delivers a comprehensive offering of both active and passive recreation as well as special events for all ages and interests. The division strives to meet and exceed the expectations of our residents while attracting new visitors and businesses. Recreation staff actively collaborates with community members and organizations to facilitate participation, sponsor programs and activities. We strive to develop new and innovative program options and deliver enriching activities which encourage physical health, and promote intellectual curiosity, creativity, social development and lifelong learning.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 829,666	\$ 900,755	\$ 777,396	\$ 757,242
Benefits	385,850	402,511	365,402	399,915
Operating	287,408	300,557	395,344	422,037
Supplies	70,195	103,360	98,335	96,545
Debt service	2,964	1,311	-	-
Total \$	1,576,083	\$ 1,708,494	\$ 1,636,477	\$ 1,675,739

Funding Source				
Total	1,576,083	1,708,494	1,636,477	1,675,739
Total \$	1,576,083	\$ 1,708,494	\$ 1,636,477	\$ 1,675,739

Our Accomplishments in 2025-26

- ❖ Hosted 22 soap box derby rallies, including holiday rally toys for tots rally, super kids, locals race, and the banquet for local racers.
- ❖ Produced 9 city sponsored events; baseball opening day, Easter eggstravaganza, Memorial Day, Star Spangled Sanford, fangtastic fest, Veterans day, light up Sanford, parade of lights, and Santa in the square.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Recreation					
Recreation Director	1.00	1.00	-	1.00	-
Recreation Manager	1.00	1.00	-	1.00	-
Recreation Supervisor	2.00	2.00	-	2.00	-
Special Events Coordinator	1.00	1.00	-	1.00	-
Special Event Supervisor	-	-	-	-	1.00
Administrative Coordinator	-	1.00	-	1.00	-
Administrative Specialist III	1.00	-	-	-	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Maintenance Worker	-	-	-	-	1.00
Recreation Leader (Part-Time)	3.20	3.45	-	3.45	-
Total Full Time Equivalents	10.20	10.45	-	10.45	2.00

Recreation

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-5501-572.12-00	Regular Salaries & Wages	541,509	617,158	678,292	573,209	600,867
001-5501-572.12-02	Regular Salaries - Additional Pays	12,704	14,264	14,184	10,673	6,528
001-5501-572.12-06	Reg Salaries - Opt Out Health Insurance	1,600	1,221	2,100	546	288
001-5501-572.13-00	Part Time Wages	117,075	154,948	148,926	131,088	94,359
001-5501-572.14-00	Overtime	44,465	42,075	57,253	61,880	55,200
001-5501-572.21-00	FICA/Medicare Taxes	52,924	61,933	67,578	59,580	58,158
001-5501-572.22-01	Retirement Contributions - FRS	111,602	121,457	133,912	124,963	110,145
001-5501-572.23-00	Medical Insurance	189,817	178,632	175,680	158,256	188,031
001-5501-572.23-02	Medical Insurance - Life & ST Disability	3,803	4,096	4,614	4,840	4,817
001-5501-572.24-00	Worker's Compensation	19,697	19,732	20,727	17,763	38,764
	Subtotal Personnel Services	\$ 1,095,196	\$ 1,215,516	\$ 1,303,266	\$ 1,142,798	\$ 1,157,157
Operating						
001-5501-572.34-00	Other Contractual Services	69,824	58,439	72,860	99,600	99,600
001-5501-572.40-00	Travel & Per Diem	3,475	1,861	2,597	5,954	5,998
001-5501-572.41-00	Communications Services	5,821	6,034	7,372	7,272	7,682
001-5501-572.42-00	Postage & Transportation	193	81	-	200	50
001-5501-572.44-00	Rentals & Leases	4,777	3,839	2,957	4,134	9,902
001-5501-572.44-10	Rentals & Leases/GASB87	(3,906)	(2,964)	5,578	-	-
001-5501-572.45-01	Insurance - Operating Liability	65,151	50,925	74,251	68,377	94,141
001-5501-572.45-02	Insurance - Auto Liability	1,173	1,462	1,498	3,387	1,402
001-5501-572.46-00	Repair & Maintenance Services	8,807	13,970	8,147	11,500	14,623
001-5501-572.47-00	Printing & Binding	1,989	2,458	2,645	3,000	3,100
001-5501-572.48-00	Promotional Activities	121,423	134,570	105,238	174,650	167,200
001-5501-572.49-00	Other Charges/Obligations	13,980	16,733	17,414	17,270	18,339
001-5501-572.51-00	Office Supplies	1,757	1,507	668	2,000	1,500
001-5501-572.52-00	Operating Supplies	67,014	62,645	97,741	89,000	89,500
001-5501-572.52-01	Operating Supplies - Gasoline/Diesel/Lubric	132	47	-	-	-
001-5501-572.52-05	Operating Supplies - Uniforms	644	1,971	2,002	3,000	2,750
001-5501-572.54-01	Books/Pubs/Subsc/Memb - Prof Dues	759	1,252	994	1,960	1,645
001-5501-572.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	754	2,773	1,955	2,375	1,150
	Subtotal Operating	\$ 363,767	\$ 357,603	\$ 403,917	\$ 493,679	\$ 518,582
Debt service						
001-5501-572.71-01	Lease Payment/GASB87	3,771	2,932	1,186	-	-
001-5501-572.72-01	Int Payment/GASB87	134	32	125	-	-
	Subtotal Debt service	\$ 3,905	\$ 2,964	\$ 1,311	\$ -	\$ -
Total		\$ 1,462,868	\$ 1,576,083	\$ 1,708,494	\$ 1,636,477	\$ 1,675,739

Special Facilities

The Special Facilities Division handles the operation of the City's many recreational facilities.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,197,409	\$ 1,382,483	\$ 1,517,669	\$ 1,547,824
Benefits	536,215	641,383	719,545	850,988
Operating	479,374	730,330	751,814	643,079
Supplies	160,150	156,089	204,469	179,066
Debt service	980	2,014	-	-
Total	\$ 2,374,128	\$ 2,912,299	\$ 3,193,497	\$ 3,220,957

Funding Source				
Total	2,374,128	2,912,299	3,193,497	3,220,957
Total	\$ 2,374,128	\$ 2,912,299	\$ 3,193,497	\$ 3,220,957

Our Accomplishments in 2025-26

- ❖ Senior Center: Hosted 6 large events with average attendance of 140 seniors. Worked with AARP to provide tax assistance to over 700 seniors. Partnered with businesses to provide a farmer's market style experience food giveaway program that served over 14,000 individuals.
- ❖ Aquatic Center: Hosted numerous meets and tournaments including: 1 USA water Polo champ, SAC Championship, FHSAA District 1 and Region 1 Water Polo Championship Tournaments. Restrooms and entrance to center repainted.
- ❖ Westside: mentored 45 boys and girls on their wellbeing through mental health sessions, teen summits, and exposure to college programs and career paths.
- ❖ Athletics: Increased participation with youth programs reaching full capacity.
- ❖ Stadium: prepped and hosted 205 baseball games, stadium staff prepped over 1,000 baseballs, football, and soccer fields during the year.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Recreation - Special Facilities					
Recreation Facility Supervisor	4.00	3.00	-	3.00	-
Grounds Maintenance Supervisor	-	1.00	-	1.00	-
Bus Driver (Part-Time)	0.50	0.50	-	0.50	-
Recreation Facility Coordinator	2.00	2.00	-	2.00	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Recreation Supervisor	2.00	2.00	-	2.00	1.00
Pool Supervisor	1.00	1.00	-	1.00	-
Groundskeeper, Lead	1.00	1.00	-	1.00	-
Lead Maintenance Worker*	3.00	3.00	-	3.00	-
Custodial Worker II	2.00	2.00	-	2.00	-
Maintenance Worker (Part-Time)*	3.00	3.00	-	3.00	-
Lifeguard (Part-Time)	3.00	3.00	-	3.00	1.00
After School Tutor (Part-Time)	2.50	2.50	-	2.50	-
Recreation Leader (Part-Time)	5.50	5.50	-	5.50	0.25
Total Full Time Equivalents	30.50	30.50	-	30.50	2.25

Recreation Special Facilities

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-5502-575.12-00	Regular Salaries & Wages	610,664	748,033	862,847	930,178	932,996
001-5502-575.12-02	Regular Salaries - Additional Pays	7,800	9,406	9,656	12,012	10,368
001-5502-575.12-06	Reg Salaries - Opt Out Health Insurance	8,200	7,150	4,850	5,460	4,368
001-5502-575.13-00	Part Time Wages	330,309	368,364	432,376	497,219	533,662
001-5502-575.14-00	Overtime	66,399	64,456	72,754	72,800	66,430
001-5502-575.21-00	FICA/Medicare Taxes	75,688	89,231	102,602	116,664	115,219
001-5502-575.22-01	Retirement Contributions - FRS	126,536	158,125	193,781	227,970	225,812
001-5502-575.23-00	Medical Insurance	217,565	239,171	286,412	309,453	389,004
001-5502-575.23-02	Medical Insurance - Life & ST Disability	4,635	5,472	6,273	10,905	10,965
001-5502-575.24-00	Worker's Compensation	44,510	44,216	52,315	54,553	109,988
	Subtotal Personnel Services	\$ 1,492,306	\$ 1,733,624	\$ 2,023,866	\$ 2,237,214	\$ 2,398,812
Operating						
001-5502-575.34-00	Other Contractual Services	18,278	23,822	31,258	38,200	40,800
001-5502-575.40-00	Travel & Per Diem	-	-	-	400	500
001-5502-575.41-00	Communications Services	19,537	12,568	11,701	12,847	11,880
001-5502-575.42-00	Postage & Transportation	25	-	16	-	-
001-5502-575.43-00	Utility Services	230,090	218,326	253,379	237,715	255,782
001-5502-575.44-00	Rentals & Leases	13,552	15,600	10,128	169,312	18,897
001-5502-575.44-10	Rentals & Leases/GASB87	(1,290)	(979)	8,568	-	-
001-5502-575.45-01	Insurance - Operating Liability	16,471	19,357	26,638	26,924	45,635
001-5502-575.45-02	Insurance - Auto Liability	907	1,462	1,158	3,642	1,508
001-5502-575.46-00	Repair & Maintenance Services	386,482	172,390	376,360	242,500	255,982
001-5502-575.47-00	Printing & Binding	556	723	454	800	600
001-5502-575.48-00	Promotional Activities	7,464	15,031	9,837	18,000	10,000
001-5502-575.49-00	Other Charges/Obligations	180	1,074	833	1,474	1,495
001-5502-575.51-00	Office Supplies	1,602	1,020	645	1,700	1,000
001-5502-575.52-00	Operating Supplies	146,491	138,065	132,790	172,000	150,000
001-5502-575.52-01	Operating Supplies - Gasoline/Diesel/Lubric	19,810	16,678	17,436	23,000	19,000
001-5502-575.52-05	Operating Supplies - Uniforms	5,133	4,267	4,565	7,249	5,000
001-5502-575.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	120	128	170	548
001-5502-575.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	-	525	350	1,350
001-5502-575.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	-	2,168
	Subtotal Operating	\$ 865,288	\$ 639,524	\$ 886,419	\$ 956,283	\$ 822,145
Debt service						
001-5502-575.71-01	Lease Payment/GASB87	1,246	969	1,822	-	-
001-5502-575.72-01	Int Payment/GASB87	44	11	192	-	-
	Subtotal Debt service	\$ 1,290	\$ 980	\$ 2,014	\$ -	\$ -
Total		\$ 2,358,884	\$ 2,374,128	\$ 2,912,299	\$ 3,193,497	\$ 3,220,957

Parks and Grounds

The Parks and Grounds division is responsible for the operation and maintenance of the Cemetery, 29 City parks, 20 traffic medians, 18 facilities, 6 sign locations, and 3 trails for a total of 282 acres. This division is responsible for a variety of activities.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 1,500,528	\$ 1,496,209	\$ 1,520,447	\$ 1,565,058
Benefits	748,076	758,330	898,207	1,005,831
Operating	1,685,531	1,676,368	1,339,182	1,365,340
Supplies	614,715	125,485	176,426	159,266
Debt service	1,805	3,030	-	-
Total	\$ 4,550,655	\$ 4,059,422	\$ 3,934,262	\$ 4,095,495

Funding Source				
Total	4,550,655	4,059,422	3,934,262	4,095,495
Total	\$ 4,550,655	\$ 4,059,422	\$ 3,934,262	\$ 4,095,495

Our Accomplishments in 2025-26

- ❖ Completed Cemetery Sign Project. Project was completed with new markers and entry signs installed in evergreen I, II, III.
- ❖ Parks Management has been providing assistance for Lake Carola and Ft. Mellon Amphitheater Projects completion.
- ❖ Improved Plaque Solutions for the Adopt-a-Bench Program. Staff identified a more durable and visually appealing plaque solution that better withstands environmental conditions while maintaining a respectful and polished appearance. This updated approach enhances the longevity of the plaques, reduces ongoing maintenance needs, and ensures Adopt-a-Bench families are honored with a lasting and meaningful recognition for years to come.
- ❖ City Hall Landscape Enhancements. Parks staff completed the installation of new shrubs and hedges along the north and south sides of City Hall as part of an effort to enhance the overall appearance and landscaping.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Recreation-Parks and Grounds Operations					
Operations Manager	1.00	1.00	-	1.00	-
Operations Superintendent	1.00	1.00	-	1.00	-
Urban Forester	1.00	1.00	(1.00)	-	-
Parks and Operations Supervisor	-	-	1.00	1.00	-
Crew Leader	2.00	2.00	-	2.00	1.00
Spray Technician	2.00	2.00	-	2.00	-
Irrigation Technician	3.00	3.00	-	3.00	-
Park Ranger	3.00	3.00	-	3.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Administrative Specialist II	-	1.00	-	1.00	-
Equipment Operator II	1.00	1.00	-	1.00	-
Customer Service Representative	1.00	-	-	-	-
Maintenance Worker, Lead	4.00	5.00	-	5.00	-
Maintenance Worker	8.75	8.75	-	8.75	1.25
Recreation Activity Leader (part-time)	1.00	1.00	-	1.00	-
Total Full Time Equivalents	29.75	30.75	-	30.75	2.25

Parks and Grounds

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-5508-572.12-00	Regular Salaries & Wages	1,141,799	1,335,519	1,319,799	1,357,414	1,420,587
001-5508-572.12-02	Regular Salaries - Additional Pays	16,797	16,918	24,081	-	-
001-5508-572.12-06	Reg Salaries - Opt Out Health Insurance	8,400	7,363	4,213	3,165	3,165
001-5508-572.13-00	Other Salaries & Wages - Part Time	-	-	-	57,904	-
001-5508-572.13-10	Other Salaries & Wages - Part Time	28,644	37,534	55,019	-	58,680
001-5508-572.14-00	Overtime	89,791	103,194	93,097	101,964	82,626
001-5508-572.21-00	FICA/Medicare Taxes	96,088	112,400	112,368	116,735	120,166
001-5508-572.22-01	Retirement Contributions - FRS	165,965	218,712	219,667	235,083	241,907
001-5508-572.23-00	Medical Insurance	313,065	346,738	357,265	469,002	486,395
001-5508-572.23-02	Medical Insurance - Life & ST Disability	7,375	8,953	8,845	9,314	9,755
001-5508-572.24-00	Worker's Compensation	61,665	60,975	60,111	68,073	147,608
001-5508-572.25-00	Unemployment Compensation	54	298	74	-	-
	Subtotal Personnel Services	\$ 1,929,643	\$ 2,248,604	\$ 2,254,539	\$ 2,418,654	\$ 2,570,889
Operating						
001-5508-572.31-00	Professional Services	628	1,500	895	2,800	1,500
001-5508-572.34-00	Other Contractual Services	441	345	458	70,400	1,500
001-5508-572.40-00	Travel & Per Diem	617	169	535	1,194	1,197
001-5508-572.41-00	Communications Services	17,135	20,965	23,466	23,261	23,797
001-5508-572.42-00	Postage & Transportation	34	56	51	50	50
001-5508-572.43-00	Utility Services	273,468	288,460	457,970	303,400	303,400
001-5508-572.44-00	Rentals & Leases	315,425	9,322	7,220	14,930	14,930
001-5508-572.44-10	Rentals & Leases/GASB87	(2,379)	(1,805)	12,892	-	-
001-5508-572.45-01	Insurance - Operating Liability	120,327	104,776	142,595	141,327	200,854
001-5508-572.45-02	Insurance - Auto Liability	12,649	15,265	15,207	32,959	14,733
001-5508-572.46-00	Repair & Maintenance Services	844,238	1,230,358	996,254	730,020	785,485
001-5508-572.47-00	Printing & Binding	1,871	611	617	720	720
001-5508-572.48-00	Promotional Activities	10,009	11,285	12,639	14,192	12,788
001-5508-572.49-00	Other Charges/Obligations	3,356	4,224	5,569	3,929	4,386
001-5508-572.51-00	Office Supplies	971	670	399	1,200	1,000
001-5508-572.52-00	Operating Supplies	125,653	552,808	66,361	110,848	101,199
001-5508-572.52-01	Operating Supplies - Gasoline/Diesel/Lubric	47,470	45,909	42,122	38,453	39,337
001-5508-572.52-05	Operating Supplies - Uniforms	12,434	11,391	10,358	18,985	11,875
001-5508-572.54-01	Books/Pubs/Subsc/Memb - Prof Dues	333	710	405	1,080	1,705
001-5508-572.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,069	3,227	5,840	5,860	4,150
	Subtotal Operating	\$ 1,786,749	\$ 2,300,246	\$ 1,801,853	\$ 1,515,608	\$ 1,524,606
Debt service						
001-5508-572.71-01	Lease Payment/GASB87	2,297	1,786	2,741	-	-
001-5508-572.72-01	Int Payment/GASB87	82	19	289	-	-
	Subtotal Debt service	\$ 2,379	\$ 1,805	\$ 3,030	\$ -	\$ -
Total		\$ 3,718,771	\$ 4,550,655	\$ 4,059,422	\$ 3,934,262	\$ 4,095,495

Museum

The Sanford Museum serves as the repository of Sanford's history and as a memorial to the City's founder, Henry Shelton Sanford. Staff members bring history to life by proactively telling Sanford's history in presentations on historical topics including genealogy, Sanford's historic homes, women's suffrage, and much more to a wide variety of audiences of all ages and interests. Their research collections include, The Sanford City archive, The Naval Air Station Sanford Collection, The Sanford Herald Collection, and the Research Library.

Summary

Expenditures	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Salaries	\$ 177,335	\$ 184,129	\$ 155,624	\$ 159,402
Benefits	73,799	75,629	71,965	77,633
Operating	29,821	35,400	45,251	45,835
Supplies	8,128	6,373	10,917	8,455
Total \$	289,083	\$ 301,531	\$ 283,757	\$ 291,325

Funding Source				
Total	289,083	301,531	283,757	291,325
Total \$	289,083	\$ 301,531	\$ 283,757	\$ 291,325

Our Accomplishments in 2025-26

- ❖ Hosted battle at Camp Monroe and Murder at the Museum special events.
- ❖ Worked with Sanford historical society on three fundraisers and were featured in the Central Florida Road Trips TV series.
- ❖ Began successful lecture series "knowledge on tap" with Wops Hops to give historical information on Sanford.
- ❖ Assisted with historic information on the updated pathways to history signage on veterans memorial park.

Authorized Positions

Full Time Equivalents	Funded 2025	Funded 2026	+/-	Funded 2027	Authorized & Unfunded
Recreation - Museum					
Museum Curator	1.00	1.00	-	1.00	-
Museum Assistant	1.00	1.00	-	1.00	-
Docent (Part-Time)	1.50	1.50	-	1.50	-
Total Full Time Equivalents	3.50	3.50	-	3.50	-

Recreation Museum

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Personnel Services						
001-5052-573.12-00	Regular Salaries & Wages	97,067	106,847	116,045	105,540	108,809
001-5052-573.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,021	1,200	1,055	1,055
001-5052-573.13-00	Part Time Wages	58,289	68,281	63,973	49,029	49,538
001-5052-573.14-00	Overtime	575	1,186	2,911	-	-
001-5052-573.21-00	FICA/Medicare Taxes	11,654	13,322	13,875	11,964	12,254
001-5052-573.22-01	Retirement Contributions - FRS	19,309	23,953	25,140	22,612	23,165
001-5052-573.23-00	Medical Insurance	37,493	35,431	35,431	35,969	40,510
001-5052-573.23-02	Medical Insurance - Life & ST Disability	677	751	830	1,191	1,221
001-5052-573.24-00	Worker's Compensation	346	342	353	229	483
	Subtotal Personnel Services	\$ 226,610	\$ 251,134	\$ 259,758	\$ 227,589	\$ 237,035
Operating						
001-5052-573.40-00	Travel & Per Diem	110	(134)	-	1,900	1,900
001-5052-573.41-00	Communications Services	2,048	1,409	1,880	1,415	1,882
001-5052-573.43-00	Utility Services	17,317	13,455	14,183	13,712	14,000
001-5052-573.45-01	Insurance - Operating Liability	515	441	593	569	3,878
001-5052-573.46-00	Repair & Maintenance Services	13,576	13,527	18,063	26,155	23,075
001-5052-573.47-00	Printing & Binding	-	60	-	500	100
001-5052-573.48-00	Promotional Activities	183	1,063	551	1,000	1,000
001-5052-573.49-00	Other Charges/Obligations	144	-	130	-	-
001-5052-573.51-00	Office Supplies	362	373	246	1,000	500
001-5052-573.52-00	Operating Supplies	1,574	7,296	4,827	8,275	5,775
001-5052-573.54-01	Books/Pubs/Subsc/Memb - Prof Dues	98	76	180	198	180
001-5052-573.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	210	-	520	700	600
001-5052-573.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	383	600	744	1,400
	Subtotal Operating	\$ 36,137	\$ 37,949	\$ 41,773	\$ 56,168	\$ 54,290
	Total	\$ 262,747	\$ 289,083	\$ 301,531	\$ 283,757	\$ 291,325



CITY OF
SANFORD
FLORIDA

SPECIAL REVENUE FUNDS

- **REVENUES AND EXPENDITURE SCHEDULE**
- **CDBG Fund**
- **2ND DOLLAR FUND**
- **LAW ENFORCEMENT TRUST FUND**
- **LIHEAP**
- **LOCAL OPTION GAS TAX**
- **IMPACT FEES FUND**
- **BUILDING INSPECTION FUND**
- **3RD GENERATION FUND**
- **4TH GENERATION FUND**
- **CEMETERY FUND**
- **PUBLIC ART COMMISSION FUND**
- **9TH CENT FUEL TAX FUND**

City of Sanford
Special Revenue Funds
Revenue and Expenditures Schedule

	CDBG	Police 2nd Dollar Fund	Police Trust Fund	Streets Local Option	Impact Fees Recreation
Use of Fund Balance	\$ -	\$ 11,872	\$ -	\$ -	\$ -
Revenues					
Taxes					
Sales and Use Tax	-	-	-	1,136,018	-
Permits, Impact Fees, Assessments	-	-	-	-	357,543
Intergovernmental	433,358	-	46,985	83,966	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	5,442	-	-	-
Other Revenues	-	1,368	4,928	97,889	69,707
Total Revenues	433,358	6,810	51,913	1,317,873	427,250
Transfers In	75,453	-	-	-	-
Total Revenues, Transfers, and Balances	\$ 508,811	\$ 18,682	\$ 51,913	\$ 1,317,873	\$ 427,250
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	18,682	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	960,470	-
Economic Environment	508,811	-	-	-	-
Total Expenditures	508,811	18,682	-	960,470	-
<i>Total Expenditures and Other Uses</i>	508,811	18,682	-	960,470	-
<i>Total Revenue Over/(Under) Expenditure</i>	-	-	51,913	357,403	427,250
Total Appropriations and Reserves	\$ 508,811	\$ 18,682	\$ 51,913	\$ 1,317,873	\$ 427,250

City of Sanford

Special Revenue Funds

Revenue and Expenditures Schedule

		Impact Fees Fire		Impact Fees Police		Building Inspection	Streets 3rd Generation	Streets 4th Generation		
Use of Fund Balance	\$	-	\$	-	\$	1,307,098	\$	1,401,000	\$	-
Revenues										
Taxes										
Sales and Use Tax		-		-		-		-		-
Permits, Impact Fees, Assessments		259,639		276,719		911,383		-		-
Intergovernmental		-		-		-		-		6,541,321
Charges for Services		-		-		-		-		-
Fines and Forfeitures		-		-		-		-		-
Other Revenues		56,658		72,370		150,007		-		-
Total Revenues		316,297		349,089		1,061,390		-		6,541,321
Transfers In		-		-		-		-		-
Total Revenues, Transfers, and Balances	\$	316,297	\$	349,089	\$	2,368,488	\$	1,401,000	\$	6,541,321
Expenditures										
General Government	\$	-	\$	-	\$	2,368,488	\$	-	\$	-
Public Safety		-		-		-		-		-
Physical Environment		-		-		-		-		-
Transportation		-		-		-		1,401,000		4,175,000
Economic Environment		-		-		-		-		-
Total Expenditures		-		-		2,368,488		1,401,000		4,175,000
<i>Total Expenditures and Other Uses</i>		-		-		2,368,488		1,401,000		4,175,000
<i>Total Revenue Over/(Under) Expenditure</i>		316,297		349,089		-		-		2,366,321
Total Appropriations and Reserves	\$	316,297	\$	349,089	\$	2,368,488	\$	1,401,000	\$	6,541,321

City of Sanford
Special Revenue Funds
Revenue and Expenditures Schedule

	Cemetery	Public Art Commission	9th Cent Fuel Tax Fund	Total
Use of Fund Balance	\$ -	\$ -	\$ 103,926	\$ 2,823,896
Revenues				
Taxes				
Sales and Use Tax	-	-	-	1,136,018
Permits, Impact Fees, Assessments	-	-	-	1,805,284
Intergovernmental	-	-	521,074	7,626,704
Charges for Services	87,191	-	-	87,191
Fines and Forfeitures	-	-	-	5,442
Other Revenues	-	-	-	452,927
Total Revenues	87,191	-	521,074	11,113,566
Transfers In	46,828	101,144	-	223,425
Total Revenues, Transfers, and Balances	\$ 134,019	\$ 101,144	\$ 625,000	\$ 14,160,887
Expenditures				
General Government	-	101,144	-	2,469,632
Public Safety	-	-	-	18,682
Physical Environment	134,019	-	-	134,019
Transportation	-	-	625,000	7,161,470
Economic Environment	-	-	-	508,811
Total Expenditures	134,019	101,144	625,000	10,292,614
<i>Total Expenditures and Other Uses</i>	134,019	101,144	625,000	10,292,614
<i>Total Revenue Over/(Under) Expenditure</i>	-	-	-	3,868,273
Total Appropriations and Reserves	\$ 134,019	\$ 101,144	\$ 625,000	\$ 14,160,887

Special Revenue Funds

Revenue and Expenditures

Recreation Donation Fund

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Miscellaneous	\$ 43,591	\$ 52,592	\$ -	\$ -	-
	Total Revenue	\$ 43,591	\$ 52,592	\$ -	\$ -	-
Expenditure						
	Promotional Activities	\$ 6,667	\$ -	\$ -	\$ -	-
	Other Charges/Obligations	2,648	-	-	-	-
	Operating Supplies	31,675	47,019	24,796	-	-
	Other Contractual Services	4,730	7,221	-	-	-
	Total Expenditure	\$ 45,720	\$ 54,240	\$ 24,796	\$ -	-

Special Revenue Funds

Revenue and Expenditures

CDBG

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Federal Grants	\$ 1,105,367	\$ 1,021,355	\$ 856,710	\$ 437,753	\$ 433,358
	INTEREST	-	-	(50)	-	-
	Transfers	202,080	34,589	50,997	66,434	75,453
	Use of Fund Balance	-	-	-	126,399	-
	Total Revenue	\$ 1,307,447	\$ 1,055,944	\$ 907,657	\$ 630,586	\$ 508,811
Expenditure						
	Regular Salaries & Wages	\$ 82,967	\$ 76,878	\$ 82,021	\$ 84,853	\$ 87,744
	Regular Salaries - Additional Pays	500	-	-	-	-
	FICA/Medicare Taxes	6,277	5,749	6,169	6,516	6,738
	Retirement Contributions - FRS	11,105	10,427	11,271	12,413	12,836
	Medical Insurance	20,541	17,932	17,716	20,460	23,043
	Medical Insurance - Life & ST Disability	540	530	567	554	573
	Worker's Compensation	1,633	1,653	1,755	2,060	4,361
	Professional Services	117,042	24,507	13,200	10,800	14,400
	Travel & Per Diem	1,276	1,603	3,274	3,000	3,000
	Communication Services	2,569	629	657	1,138	1,150
	Postage & Transportation	86	112	34	150	100
	Rental & Leases	2,226	2,071	283	-	-
	Rental & Leases/GASB 87	(2,300)	(1,745)	-	-	-
	Repair & Maintenance Services	-	396	-	250	400
	Printing & Binding	153	352	1,040	1,000	1,000
	Promotional	112	86	740	800	100
	Other Charges/Obligations	5,530	3,155	2,473	3,800	1,500
	Office Supplies	1,607	501	452	750	500
	Operating Supplies	1,314	37	-	500	250
	Uniforms	-	140	170	300	-
	Books/Pubs/Subsc/Memb - Prof Dues	-	300	650	1,290	1,290
	Books/Pubs/Subsc/Memb -Conf/Seminar	2,572	1,320	3,199	2,200	2,390
	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	400	-
	Training	-	-	-	750	750
	Lease Payment/GASB87	2,221	1,726	-	-	-
	Int Payment/GASB87	79	19	-	-	-
	CDGB Rehab	-	141,559	59,333	50,000	31,683
	Other Grants & Aids	792,289	769,360	666,780	426,602	315,003
	Total Expenditure	\$ 1,050,339	\$ 1,059,297	\$ 871,784	\$ 630,586	\$ 508,811

Special Revenue Funds

Revenue and Expenditures

Police Training (2nd Dollar Fund)

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Judgments and Fines	\$ 7,520	\$ 8,374	\$ 5,797	\$ 8,000	\$ 5,442
	Interest	3,630	7,201	3,819	3,300	1,368
	Use of Fund Balance	-	-	-	6,838	11,872
	Total Revenue	\$ 11,150	\$ 15,575	\$ 9,616	\$ 18,138	\$ 18,682
Expenditure						
	Travel & Per Diem	\$ -	\$ 8,169	\$ 2,637	\$ -	-
	Other Charges/Obligations	88	36	84	-	-
	Books/Pubs/Subscrs/Membs	-	-	425	18,138	18,682
	Training	-	8,852	17,720	-	-
	Total Expenditure	\$ 88	\$ 17,057	\$ 20,866	\$ 18,138	\$ 18,682

Special Revenue Funds

Revenue and Expenditures

Law Enforcement Trust

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Confiscated Property - Justice	\$ 113,731	\$ 20,621	\$ 66,335	\$ 20,000	28,985
	Interest	4,144	14,032	11,595	390	400
	Misc Donations	595	5,000	1,000	-	1,000
	Confiscated Property - State	17,497	21,141	27,732	18,000	18,000
	Bank Investment	5,131	6,848	7,869	7,000	3,528
	Unrealized Gain (Loss)	1,314	5,903	15	-	-
	Realized Gain (Loss)	(264)	(303)	1,549	-	-
	Total Revenue	\$ 142,148	\$ 73,242	\$ 116,095	\$ 45,390	51,913
Expenditure						
	Travel & Per Diem	\$ -	\$ 2,097	\$ -	\$ -	-
	Other Charges/Obligations	359	1,367	445	-	-
	Training	-	8,276	-	-	-
	Additions to Reserves	-	-	-	45,390	51,913
	Promotional Activities	1,500	-	-	-	-
	Employee Uniforms	26,840	-	-	-	-
	GRANTS	-	1,000	-	-	-
	Total Expenditure	\$ 28,699	\$ 12,740	\$ 445	\$ 45,390	51,913

Special Revenue Funds

Revenue and Expenditures

Low Income Home Energy Assistance

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Low Income Home Energy Assistance Program	\$ 2,323,686	\$ 1,020,627	\$ 1,009,709	\$ 1,083,549	-
	Transfer from General Fund	-	-	-	28,912	-
	Capital Lease Rev	-	-	5,084	-	-
	Total Revenue	\$ 2,323,686	\$ 1,020,627	\$ 1,014,793	\$ 1,112,461	-
Expenditure						
	Regular Salaries & Wages	\$ 182,376	\$ 136,424	\$ 132,741	\$ 156,700	-
	Other Salaries & Wages	-	-	12,374	19,145	-
	Overtime	953	-	-	-	-
	FICA/Medicare Taxes	13,577	10,231	10,912	13,508	-
	Retirement Contributions	22,729	18,148	19,566	25,637	-
	Medical Insurance	54,144	36,210	36,323	46,561	-
	Worker's Compensation	395	261	276	260	-
	UNEMPLOYMENT COMP	-	1,567	-	-	-
	Public Assistance/Professional Services	23,563	-	-	-	-
	Travel & Per Diem	869	595	428	1,200	-
	Communications Services	3,743	1,287	1,262	1,292	-
	Postage & Transportation	7	7	1	50	-
	Rental & Leases	7,013	4,531	1,612	1,083	-
	Rental & Leases/gasb 87	(11,282)	(3,638)	(10,625)	-	-
	Repairs & Maintenance Services	3,000	9,647	10,992	-	-
	Printing & Binding	2,853	1,778	1,100	2,151	-
	Other Charges	-	134	3,454	250	-
	Office Supplies	715	1,261	514	2,000	-
	Operating Supplies	36	-	697	-	-
	Books/Pubs/Subsc/Memb - Prof Dues	-	61	69	-	-
	Books/Pubs/Subscrs/Membs	-	2,150	1,300	1,300	-
	Lease Payment/GASB87	11,010	3,604	15,616	-	-
	Int Payment/GASB87	272	34	92	-	-
	Benefits for LIHEAP	1,878,981	796,337	775,168	841,324	-
	Total Expenditure	\$ 2,194,954	\$ 1,020,629	\$ 1,013,872	\$ 1,112,461	-

Special Revenue Funds

Revenue and Expenditures

Streets - Local Options Gas Tax

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Local Option Gas Tax	\$ 1,136,683	\$ 1,136,547	\$ 1,109,925	\$ 1,109,766	\$ 1,136,018
	Transportation Revenue Other	93,123	96,039	96,363	94,387	83,966
	Interest	72,708	99,960	109,479	65,000	97,889
	Interest-Unrealized Gain (Loss)	16,766	84,698	1,219	-	-
	Interest - Realized Gain (Loss)	(3,553)	(4,599)	21,346	-	-
	Total Revenue	\$ 1,315,727	\$ 1,412,645	\$ 1,338,332	\$ 1,269,153	\$ 1,317,873
Expenditure						
	Other Contractual Service	\$ 76,437	\$ 72,670	\$ 129,726	\$ 187,470	\$ 142,470
	Utility Services	490,267	539,555	585,002	550,000	600,000
	Repair & Maintenance Services	202,250	365,402	238,462	30,000	40,000
	Other Charges/Obligations	2,073	2,190	2,798	2,200	3,000
	Operating Supplies	-	-	922	-	-
	Road Materials & Supplies	94,017	113,908	90,590	135,000	175,000
	Improve Other Than Building	47,711	36,197	-	-	-
	Additions to Reserves	-	-	-	364,483	357,403
	Total Expenditure	\$ 912,755	\$ 1,129,922	\$ 1,047,500	\$ 1,269,153	\$ 1,317,873

Special Revenue Funds

Revenue and Expenditures

Impact Fees

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Impact Fees/Residential	\$ 491,169	\$ 425,799	\$ 1,005,080	\$ 437,000	\$ 617,288
	Interest	139,181	186,343	217,362	127,500	198,735
	INTEREST - DIVIDENDS	-	-	2,217	-	-
	Interest-Unrealized Gain (Loss)	31,815	162,560	27,424	-	-
	Interest - Realized Gain (Loss)	(6,703)	(8,318)	15,059	-	-
	Impact Fees/Commercial	87	339,410	388,273	345,000	276,613
	Use of Fund Balance	-	-	-	542,000	-
	Byrne Grant	(708)	-	-	-	-
	Total Revenue	\$ 654,841	\$ 1,105,794	\$ 1,655,415	\$ 1,451,500	\$ 1,092,636
Expenditure						
	Land	\$ 180,510	\$ 6,124	\$ -	\$ -	-
	Buildings	3,470	-	-	1,007,963	-
	Improve Other Than Building	25,308	250,000	(2,500)	-	-
	Other Charges/Obligations	4,308	4,076	5,556	-	-
	Additions to Reserves	-	-	-	399,216	1,092,636
	Professional Services	3,942	-	-	-	-
	Operating Supplies	-	75,118	93,837	-	-
	Machinery & Equipment	-	65,953	396,538	-	-
	Repairs and Maintenance	14,692	-	-	-	-
	Transfer to Debt Service Fund	-	23,000	-	-	-
	Imp Other than Bldgs	-	-	-	44,321	-
	Total Expenditure	\$ 232,230	\$ 424,271	\$ 493,431	\$ 1,451,500	\$ 1,092,636

Special Revenue Funds

Revenue and Expenditures

Building Inspection

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Interest	\$ 354,767	\$ 565,572	\$ 210,508	\$ 172,182	\$ 125,744
	Misc Rev	5,247	2,835	(28,130)	4,140	3,688
	Use of Fund Balance	-	-	-	1,392,700	1,307,098
	Build Inspection Permit	783,484	404,941	704,715	526,000	568,980
	Plumbing Inspect Permit	36,277	18,058	32,388	41,000	24,909
	Electric Inspect Permit	32,008	27,118	34,135	36,283	30,220
	Mechanical Inspect Permit	63,555	47,540	65,624	60,981	48,836
	Application Fees	373,676	224,335	306,596	364,430	214,576
	Other License & Miscellaneous	16,260	12,394	7,325	11,188	23,862
	Reim Claims & Exp	25,388	24,625	19,775	21,501	20,575
	Transfers - General Fund	-	108,000	-	-	-
	Capital Lease Rev	-	-	14,082	-	-
	Total Revenue	\$ 1,690,662	\$ 1,435,418	\$ 1,367,018	\$ 2,630,405	\$ 2,368,488
Expenditure						
	Travel & Per Diem	\$ 3,593	\$ 795	\$ 671	\$ 4,000	\$ 2,800
	Other Charges/Obligations	138,511	119,576	77,061	139,825	79,825
	Books/Pubs/Subscrs/Membs	8,464	11,583	5,273	7,980	13,230
	Training	-	977	2,268	2,500	4,650
	Regular Salaries & Wages	797,967	841,521	1,046,563	1,102,059	1,123,967
	Overtime	8,397	6,427	9,707	12,000	9,700
	FICA/Medicare Taxes	59,511	63,054	78,624	85,543	87,049
	Retirement Contributions	107,906	123,271	154,206	174,160	177,481
	Medical Insurance	180,045	170,303	242,999	279,689	305,675
	Worker's Compensation	15,881	13,150	16,587	17,489	37,722
	Professional Services	17,406	-	22,925	10,000	10,000
	Other Contractual Service	433,089	418,627	513,404	450,510	411,520
	Communications Services	7,851	8,527	9,696	9,716	9,716
	Postage & Transportation	647	608	179	650	500
	Rentals & Leases	3,899	3,901	4,214	4,138	4,138
	Rentals & Leases/Gasb 87	(3,989)	(3,027)	11,402	-	-
	Insurance	11,049	8,920	10,293	18,514	12,633
	Repair & Maintenance Services	199,741	217,431	49,532	38,550	38,550
	Printing & Binding	1,198	1,594	1,531	1,540	1,540
	Promotional	60	1,173	1,357	1,500	1,500
	Office Supplies	3,357	3,190	2,762	4,000	4,000
	Operating Supplies	5,806	6,575	14,541	2,200	13,200
	Operating Supplies - Gasoline	15,758	13,445	13,982	13,342	13,342
	Operating Supplies - Uniforms	4,137	4,502	4,094	5,500	5,750
	Machinery & Equipment	41,474	2,069,219	2,685,402	245,000	-
	Lease Payment/GASB87	3,852	2,995	2,425	-	-
	Int Payment/GASB87	137	33	255	-	-
	Retiree Health/Life Insurance	-	-	17,716	-	-
	Transfer to General Fund	-	5,905	-	-	-
	Total Expenditure	\$ 2,065,747	\$ 4,114,275	\$ 4,999,669	\$ 2,630,405	\$ 2,368,488

Special Revenue Funds

Revenue and Expenditures

Streets - 3rd Generation Sales Tax

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	3rd Generation Sales Tax	\$ 4,866,911	\$ 4,838,304	\$ 5,982,197	-	-
	Grant	1,600	29,240	-	-	-
	Interest	440,415	632,283	572,057	-	-
	Interest-Unrealized Gain (Loss)	94,905	548,606	(21,123)	-	-
	Interest - Realized Gain (Loss)	(21,746)	(28,519)	106,383	-	-
	INTERFUND TRANSFERS	-	-	107,661	-	-
	Use of Fund Balance	-	-	-	8,630,920	1,401,000
	Total Revenue	\$ 5,382,085	\$ 6,019,914	\$ 6,747,175	8,630,920	1,401,000
Expenditure						
	Buildings	-	-	-	4,841,920	-
	Repairs & Maint	958,277	1,733,758	2,684,134	-	-
	Other Charges/Obligations	12,475	13,825	15,801	14,000	16,000
	Improv Other Than Bldgs	832,018	139,880	472,402	3,755,000	1,250,000
	Road Improvements	-	138,183	19,141	-	-
	New Construction	169,713	260,962	11,699	-	-
	Traffic Calming	82,898	16,080	-	-	-
	Sidewalks	234,568	1,560	(83,976)	-	-
	Circulation Improvements	-	540,591	-	-	-
	Improve Other Than Building	230,334	1,727	-	-	-
	Machinery & Equipment	-	-	-	20,000	135,000
	Transfer from Capital Proj Fund	-	4,000,000	-	-	-
	Total Expenditure	\$ 2,520,283	\$ 6,846,566	\$ 3,119,201	8,630,920	1,401,000

Special Revenue Funds

Revenue and Expenditures

Streets – 4th Generation Sales Tax

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Local Option Sales Tax	\$ -	\$ -	\$ -	\$ 6,228,910	\$ -
	3rd Generation Sales Tax	-	-	-	-	6,541,321
	Grants from Other LCL Unit/Sem County CRA	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ 6,228,910	\$ 6,541,321
Expenditure						
	Improve Other Than Building	\$ -	\$ -	\$ -	\$ -	4,175,000
	Use of Fund Balance	-	-	-	6,228,910	2,366,321
	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ -	\$ -	\$ -	\$ 6,228,910	\$ 6,541,321

Special Revenue Funds

Revenue and Expenditures

Cemetery

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Cemetery Fees	\$ 23,100	\$ 40,550	\$ 25,550	\$ 30,385	\$ 39,346
	Interest	1,813	4,745	6,436	5,000	2,628
	Interest - Unrealized	583	3,765	65	-	-
	Interest - Realized	(59)	(216)	1,347	-	-
	Disposition of Assets	40,675	50,350	41,425	43,600	45,217
	Transfer from General Fund	108,431	89,253	128,456	91,956	46,828
	Total Revenue	\$ 174,543	\$ 188,447	\$ 203,279	\$ 170,941	\$ 134,019
Expenditure						
	Professional Services	\$ 2,040	\$ -	\$ -	\$ -	\$ -
	Communications Services	433	433	253	450	460
	Utility Services	3,084	2,646	2,852	4,500	3,000
	Insurance	1,095	939	1,260	1,209	1,723
	Repair & Maintenance Services	166,034	110,451	169,808	118,600	123,761
	Other Charges/Obligations	52	116	163	75	75
	Operating Supplies	1,978	720	2,300	5,000	5,000
	Addition to Fund Balance	-	-	-	41,107	-
	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ 174,716	\$ 115,305	\$ 176,636	\$ 170,941	\$ 134,019

Special Revenue Funds

Revenue and Expenditures

Public Art Commission Fund

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Transfer from General Fund	\$ 112,000	\$ 208,425	\$ 197,200	\$ 115,025	\$ 101,144
	Total Revenue	\$ 112,000	\$ 208,425	\$ 197,200	\$ 115,025	\$ 101,144
Expenditure						
	Professional Services	\$ 63,193	\$ 127,041	\$ 60,759	\$ 99,100	\$ 79,419
	Travel & Per Diem	-	1,200	4,150	5,700	1,500
	Rentals	-	-	30,000	-	-
	Repairs & Maintenance Services	-	348	-	9,000	9,000
	Promotional	-	-	-	-	10,000
	Operating Supplies	-	962	-	-	-
	Books/Pubs/Subsc/Memb - Prof Dues	-	175	325	175	175
	Registrations/Conf/Seminars	-	175	621	1,050	1,050
	Machinery & Equipment	-	102,092	87,500	-	-
	Total Expenditure	\$ 63,193	\$ 231,993	\$ 183,355	\$ 115,025	\$ 101,144

Special Revenue Funds

Revenue and Expenditures

9th Cent Fuel Tax Fund

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	State Shared Revenues	\$ 616,171	\$ 559,854	\$ 562,499	\$ 588,132	-
	Transfers	1,346,570	-	-	-	-
	Use of Fund Balance	-	-	-	-	103,926
	Total Revenue	\$ 1,962,741	\$ 559,854	\$ 562,499	\$ 588,132	103,926
Expenditure						
	Other Charges/Obligations	\$ 1,368	\$ 1,410	\$ 1,119	-	-
	Improve Other Than Building	-	1,503,219	326,361	-	625,000
	Additions to Reserves	-	-	-	588,132	-
	Total Expenditure	\$ 1,368	\$ 1,504,629	\$ 327,480	\$ 588,132	625,000

Special Revenue Funds

Revenue and Expenditures

LIHWAP Fund

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Low Income Home Water Assistance Program	\$ 84,093	\$ 992	\$ -	\$ -	-
	Total Revenue	\$ 84,093	\$ 992	\$ -	\$ -	-
Expenditure						
	Regular Salaries & Wages	\$ 10,718	\$ 338	\$ -	\$ -	-
	Overtime	68	-	-	-	-
	FICA/Medicare Taxes	784	27	-	-	-
	Retirement Contributions	1,283	46	-	-	-
	Medical Insurance	2,413	286	-	-	-
	Worker's Compensation	22	1	-	-	-
	Communication Services	127	23	-	-	-
	Rentals & Leases	4,380	-	-	-	-
	Public Assistance/Professional Services	3,650	-	-	-	-
	Office Supplies	1,085	-	-	-	-
	Operating Supplies	423	-	-	-	-
	Benefits for LIHWAP	51,881	272	-	-	-
	Total Expenditure	\$ 76,834	\$ 993	\$ -	\$ -	-

Recreation Donation Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
003-0000-369.90-00	Miscellaneous	43,591	52,592	-	-	-
Total Revenue		\$ 43,591	\$ 52,592	\$ -	\$ -	-
Expenditure						
003-5052-573.48-00	Promotional Activities	6,667	-	-	-	-
003-5052-573.49-00	Other Charges/Obligations	298	-	-	-	-
003-5052-573.52-00	Operating Supplies	1,347	-	24,796	-	-
003-5501-572.34-00	Other Contractual Services	4,730	7,221	-	-	-
003-5501-572.49-00	Other Charges/Obligations	2,350	-	-	-	-
003-5501-572.52-00	Operating Supplies	27,388	45,086	-	-	-
003-5502-575.52-00	Operating Supplies	2,940	1,933	-	-	-
Total Expenditure		\$ 45,720	\$ 54,240	\$ 24,796	\$ -	-

CDBG Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
105-0000-331.54-00	Federal Grants	1,105,367	1,021,355	856,710	437,753	433,358
105-0000-361.10-00	INTEREST	-	-	(50)	-	-
105-0000-381.01-00	Transfers	202,080	34,589	50,997	66,434	75,453
105-0000-389.98-00	Use of Fund Balance	-	-	-	126,399	-
Total Revenue		\$ 1,307,447	\$ 1,055,944	\$ 907,657	\$ 630,586	\$ 508,811
Expenditure						
105-1105-554.12-00	Regular Salaries & Wages	82,967	76,878	82,021	84,853	87,744
105-1105-554.12-02	Regular Salaries - Additional Pays	500	-	-	-	-
105-1105-554.21-00	FICA/Medicare Taxes	6,277	5,749	6,169	6,516	6,738
105-1105-554.22-01	Retirement Contributions - FRS	11,105	10,427	11,271	12,413	12,836
105-1105-554.23-00	Medical Insurance	20,541	17,932	17,716	20,460	23,043
105-1105-554.23-02	Medical Insurance - Life & ST Disability	540	530	567	554	573
105-1105-554.24-00	Worker's Compensation	1,633	1,653	1,755	2,060	4,361
105-1105-554.31-00	Professional Services	117,042	24,507	13,200	10,800	14,400
105-1105-554.40-00	Travel & Per Diem	1,276	1,603	3,274	3,000	3,000
105-1105-554.41-00	Communication Services	2,569	629	657	1,138	1,150
105-1105-554.42-00	Postage & Transportation	86	112	34	150	100
105-1105-554.44-00	Rental & Leases	2,226	2,071	283	-	-
105-1105-554.44-10	Rental & Leases/GASB 87	(2,300)	(1,745)	-	-	-
105-1105-554.46-00	Repair & Maintenance Services	-	396	-	250	400
105-1105-554.47-00	Printing & Binding	153	352	1,040	1,000	1,000
105-1105-554.48-00	Promotional	112	86	740	800	100
105-1105-554.49-00	Other Charges/Obligations	5,530	3,155	2,473	3,800	1,500
105-1105-554.51-00	Office Supplies	1,607	501	452	750	500
105-1105-554.52-00	Operating Supplies	1,314	37	-	500	250
105-1105-554.52-05	Uniforms	-	140	170	300	-
105-1105-554.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	300	650	1,290	1,290
105-1105-554.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,572	1,320	3,199	2,200	2,390
105-1105-554.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	400	-
105-1105-554.55-00	Training	-	-	-	750	750
105-1105-554.71-01	Lease Payment/GASB87	2,221	1,726	-	-	-
105-1105-554.72-01	Int Payment/GASB87	79	19	-	-	-
105-1105-554.82-01	CDGB Rehab	-	141,559	59,333	50,000	31,683
105-1105-554.83-01	Other Grants & Aids	119,572	81,194	190,061	76,602	65,003
105-1105-554.83-03	Other Grants & Aids	513,783	463,185	476,719	300,000	250,000
105-1105-554.83-04	Other Grants & Aids	140,034	-	-	-	-
105-1105-554.83-05	Other Grants & Aids	18,900	224,981	-	50,000	-
Total Expenditure		\$ 1,050,339	\$ 1,059,297	\$ 871,784	\$ 630,586	\$ 508,811

2nd Dollar Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
110-0000-351.30-00	Judgments and Fines	7,520	8,374	5,797	8,000	5,442
110-0000-361.10-00	Interest	3,068	4,000	3,274	3,300	1,368
110-0000-361.30-00	Interest	714	3,387	(81)	-	-
110-0000-361.40-00	Interest	(152)	(186)	626	-	-
110-0000-389.98-00	Use of Fund Balance	-	-	-	6,838	11,872
	Total Revenue	\$ 11,150	\$ 15,575	\$ 9,616	\$ 18,138	\$ 18,682
Expenditure						
110-2020-521.40-00	Travel & Per Diem	-	8,169	2,637	-	-
110-2020-521.49-00	Other Charges/Obligations	88	36	84	-	-
110-2020-521.54-02	Books/Pubs/Subscrs/Membs	-	-	425	18,138	18,682
110-2020-521.55-00	Training	-	8,852	17,720	-	-
	Total Expenditure	\$ 88	\$ 17,057	\$ 20,866	\$ 18,138	\$ 18,682

Law Enforcement Trust Fund (Federal)

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
106-0000-351.21-25	Confiscated Property - Justice	113,731	20,621	66,335	20,000	28,985
106-0000-361.10-00	Interest	3,583	7,365	9,109	-	-
106-0000-361.30-00	Interest	446	6,427	180	-	-
106-0000-361.40-00	Interest	(176)	(326)	1,767	-	-
Total Revenue		\$ 117,584	\$ 34,087	\$ 77,391	\$ 20,000	\$ 28,985
Expenditure						
106-2020-521.40-00	Travel & Per Diem	-	486	-	-	-
106-2020-521.49-00	Other Charges/Obligations	95	161	233	-	-
106-2020-521.55-00	Training	-	8,276	-	-	-
106-7979-590.99-90	Additions to Reserves	-	-	-	20,000	28,985
Total Expenditure		\$ 95	\$ 8,923	\$ 233	\$ 20,000	\$ 28,985

Law Enforcement Trust Fund (State)

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
108-0000-361.10-00	Interest	236	303	433	390	400
108-0000-361.30-00	Interest	67	274	26	-	-
108-0000-361.40-00	Interest	(12)	(11)	80	-	-
108-0000-366.90-00	Misc Donations	595	5,000	1,000	-	1,000
Total Revenue		\$ 886	\$ 5,566	\$ 1,539	\$ 390	\$ 1,400
Expenditure						
108-2020-521.40-00	Travel & Per Diem	-	1,611	-	-	-
108-2020-521.48-00	Promotional Activities	1,500	-	-	-	-
108-2020-521.49-00	Other Charges/Obligations	126	1,056	11	-	-
108-7979-590.99-90	Additions to Reserves	-	-	-	390	1,400
Total Expenditure		\$ 1,626	\$ 2,667	\$ 11	\$ 390	\$ 1,400

Law Enforcement Trust Fund (Non-Restricted)

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
111-0000-351.21-26	Confiscated Property - State	17,497	21,141	27,732	18,000	18,000
111-0000-361.10-00	Bank Investment	5,131	6,848	7,869	7,000	3,528
111-0000-361.30-00	Unrealized Gain (Loss)	1,314	5,903	15	-	-
111-0000-361.40-00	Realized Gain (Loss)	(264)	(303)	1,549	-	-
Total Revenue		\$ 23,678	\$ 33,589	\$ 37,165	\$ 25,000	\$ 21,528
Expenditure						
111-2020-521.49-00	Other Charges/Obligations	138	150	201	-	-
111-2020-521.52-05	Employee Uniforms	26,840	-	-	-	-
111-2021-521.81-00	GRANTS	-	1,000	-	-	-
111-7979-590.99-90	Additions to Reserves	-	-	-	25,000	21,528
Total Expenditure		\$ 26,978	\$ 1,150	\$ 201	\$ 25,000	\$ 21,528

Low Income Home Energy Assistance Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
117-0000-331.59-01	Low Income Home Energy Assistance Program	2,323,686	1,020,627	1,009,709	1,083,549	-
117-0000-381.01-00	Transfer from General Fund	-	-	-	28,912	-
117-0000-383-20-00	Capital Lease Rev	-	-	5,084	-	-
Total Revenue		\$ 2,323,686	\$ 1,020,627	\$ 1,014,793	\$ 1,112,461	\$ -
Expenditure						
117-1104-564.12-00	Regular Salaries & Wages	180,356	134,688	131,318	155,580	-
117-1104-564.12-02	Regular Salaries & Wages	520	523	1,035	1,120	-
117-1104-564.12-06	Regular Salaries & Wages	1,500	1,213	388	-	-
117-1104-564.13-00	Other Salaries & Wages	-	-	12,374	19,145	-
117-1104-564.14-00	Overtime	953	-	-	-	-
117-1104-564.21-00	FICA/Medicare Taxes	13,577	10,231	10,912	13,508	-
117-1104-564.22-01	Retirement Contributions	22,729	18,148	19,566	25,637	-
117-1104-564.23-00	Medical Insurance	52,925	35,377	35,431	45,421	-
117-1104-564.23-02	Medical Insurance	1,219	833	892	1,140	-
117-1104-564.24-00	Worker's Compensation	395	261	276	260	-
117-1104-564.25-00	UNEMPLOYMENT COMP	-	1,567	-	-	-
117-1104-564.31-00	Public Assistance/Professional Services	23,563	-	-	-	-
117-1104-564.40-00	Travel & Per Diem	869	595	428	1,200	-
117-1104-564.41-00	Communications Services	3,743	1,287	1,262	1,292	-
117-1104-564.42-00	Postage & Transportation	7	7	1	50	-
117-1104-564.44-00	Rental & Leases	7,013	4,531	1,612	1,083	-
117-1104-564.44-10	Rental & Leases/gasb 87	(11,282)	(3,638)	(10,625)	-	-
117-1104-564.46-00	Repairs & Maintenance Services	3,000	9,647	10,992	-	-
117-1104-564.47-00	Printing & Binding	2,853	1,778	1,100	2,151	-
117-1104-564.49-00	Other Charges	-	134	3,454	250	-
117-1104-564.51-00	Office Supplies	715	1,261	514	2,000	-
117-1104-564.52-00	Operating Supplies	36	-	697	-	-
117-1104-564.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	61	69	-	-
117-1104-564.54-02	Books/Pubs/Subscrs/Membs	-	2,150	1,300	1,300	-
117-1104-564.71-01	Lease Payment/GASB87	11,010	3,604	15,616	-	-
117-1104-564.72-01	Int Payment/GASB87	272	34	92	-	-
117-1104-564.86-00	Benefits for LIHEAP	1,878,981	796,337	775,168	841,324	-
Total Expenditure		\$ 2,194,954	\$ 1,020,629	\$ 1,013,872	\$ 1,112,461	\$ -

Local Option Gas Tax Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
131-0000-312.41-00	Local Option Gas Tax	1,136,683	1,136,547	1,109,925	1,109,766	1,136,018
131-0000-344.90-00	Transportation Revenue Other	93,123	96,039	96,363	94,387	83,966
131-0000-361.10-00	Interest	72,708	99,960	109,479	65,000	97,889
131-0000-361.30-00	Interest-Unrealized Gain (Loss)	16,766	84,698	1,219	-	-
131-0000-361.40-00	Interest - Realized Gain (Loss)	(3,553)	(4,599)	21,346	-	-
Total Revenue		\$ 1,315,727	\$ 1,412,645	\$ 1,338,332	\$ 1,269,153	\$ 1,317,873
Expenditure						
131-4047-541.34-00	Other Contractual Service	76,437	72,670	129,726	187,470	142,470
131-4047-541.43-00	Utility Services	490,267	539,555	585,002	550,000	600,000
131-4047-541.46-00	Repair & Maintenance Services	19,016	2,078	8,156	30,000	40,000
131-4047-541.46-08	Repair & Maintenance Services	183,234	363,324	230,306	-	-
131-4047-541.49-00	Other Charges/Obligations	2,073	2,190	2,798	2,200	3,000
131-4047-541.52-00	Operating Supplies	-	-	922	-	-
131-4047-541.53-00	Road Materials & Supplies	94,017	113,908	90,590	135,000	175,000
131-4047-541.63-00	Improve Other Than Building	47,711	36,197	-	-	-
131-7979-590.99-90	Additions to Reserves	-	-	-	364,483	357,403
Total Expenditure		\$ 912,755	\$ 1,129,922	\$ 1,047,500	\$ 1,269,153	\$ 1,317,873

Recreation Impact Fee Funds

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
132-0000-324.61-00	Impact Fees/Residential	283,274	243,542	623,411	245,000	357,543
132-0000-361.10-00	Interest	48,445	67,731	77,836	44,500	69,707
132-0000-361.20-00	INTEREST - DIVIDENDS	-	-	1,575	-	-
132-0000-361.30-00	Interest-Unrealized Gain (Loss)	10,753	58,144	15,128	-	-
132-0000-361.40-00	Interest - Realized Gain (Loss)	(2,362)	(3,126)	-	-	-
	Total Revenue	\$ 340,110	\$ 366,291	\$ 717,950	\$ 289,500	\$ 427,250
Expenditure						
132-5052-573.61-00	Land	-	6,124	-	-	-
132-5502-575.61-00	Land	2,500	-	-	-	-
132-5502-575.62-00	Buildings	-	-	-	50,000	-
132-5508-572.63-00	Improve Other Than Building	25,308	250,000	(2,500)	-	-
132-7979-590.49-00	Other Charges/Obligations	1,379	1,482	1,990	-	-
132-7979-590.99-90	Additions to Reserves	-	-	-	239,500	427,250
	Total Expenditure	\$ 29,187	\$ 257,606	\$ (510)	\$ 289,500	\$ 427,250

Fire Impact Fee Funds

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
133-0000-324.11-00	Impact Fees/Residential	103,810	91,631	204,298	92,000	134,623
133-0000-324.12-00	Impact Fees/Commercial	-	147,031	176,071	145,000	125,016
133-0000-361.10-00	Interest	42,659	51,789	61,184	36,000	56,658
133-0000-361.20-00	INTEREST - DIVIDENDS	-	-	642	-	-
133-0000-361.30-00	Interest-Unrealized Gain (Loss)	9,965	45,394	11,889	-	-
133-0000-361.40-00	Interest - Realized Gain (Loss)	(1,974)	(2,286)	-	-	-
133-0000-389.98-00	Use of Fund Balance	-	-	-	542,000	-
	Total Revenue	\$ 154,460	\$ 333,559	\$ 454,084	\$ 815,000	\$ 316,297
Expenditure						
133-3001-522.31-00	Professional Services	3,942	-	-	-	-
133-3001-522.49-00	Other Charges/Obligations	304	-	-	-	-
133-3001-522.52-00	Operating Supplies	-	70,284	33,349	-	-
133-3001-522.61-00	Land	178,010	-	-	-	-
133-3001-522.62-00	Buildings	3,470	-	-	815,000	-
133-3001-522.64-00	Machinery & Equipment	-	65,953	52,057	-	-
133-3002-522.46-00	Repairs and Maintenance	14,692	-	-	-	-
133-7979-581.91-20	Transfer to Debt Service Fund	-	23,000	-	-	-
133-7979-590.49-00	Other Charges/Obligations	1,244	1,133	1,564	-	-
133-7979-590.99-90	Additions to Reserves	-	-	-	-	316,297
	Total Expenditure	\$ 201,662	\$ 160,370	\$ 86,970	\$ 815,000	\$ 316,297

Police Impact Fee Funds

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
134-0000-324.11-00	Impact Fees/Residential	104,085	90,626	177,371	100,000	125,122
134-0000-324.12-00	Impact Fees/Commercial	87	192,379	212,202	200,000	151,597
134-0000-334.20-24	Byrne Grant	(708)	-	-	-	-
134-0000-361.10-00	Interest	48,077	66,823	78,342	47,000	72,370
134-0000-361.30-00	Interest-Unrealized Gain (Loss)	11,097	59,022	407	-	-
134-0000-361.40-00	Interest - Realized Gain (Loss)	(2,367)	(2,906)	15,059	-	-
	Total Revenue	\$ 160,271	\$ 405,944	\$ 483,381	\$ 347,000	\$ 349,089
Expenditure						
134-2020-521.52-00	Operating Supplies	-	4,834	60,488	-	-
134-2020-521.64-00	Machinery & Equipment	-	-	295,920	-	-
134-2022-521.62-00	Buildings	-	-	-	142,963	-
134-2023-521.63-00	Imp Other than Bldgs	-	-	-	44,321	-
134-2024-521.64-00	Machinery & Equipment	-	-	48,561	-	-
134-7979-590.49-00	Other Charges/Obligations	1,381	1,461	2,002	-	-
134-7979-590.99-90	Additions to Reserves	-	-	-	159,716	349,089
	Total Expenditure	\$ 1,381	\$ 6,295	\$ 406,971	\$ 347,000	\$ 349,089

Building Inspection Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
130-0000-361.10-00	Interest	987	715	540	607	630
130-0000-361.30-00	Interest	259	649	(25)	-	-
130-0000-361.40-00	Interest	(49)	(32)	102	-	-
130-0000-369.90-05	Misc Rev	4,834	3,582	4,528	4,140	3,688
130-0000-389.98-00	Use of Fund Balance	-	-	-	9,733	16,362
Total Revenue		\$ 6,031	\$ 4,914	\$ 5,145	\$ 14,480	\$ 20,680
Expenditure						
130-1114-524.40-00	Travel & Per Diem	3,593	795	671	4,000	2,800
130-1114-524.49-00	Other Charges/Obligations	29	41	64	-	-
130-1114-524.54-01	Books/Pubs/Subscrs/Membs	1,765	1,825	2,020	2,230	1,830
130-1114-524.54-02	Books/Pubs/Subscrs/Membs	4,301	1,602	849	2,300	2,400
130-1114-524.54-03	Books/Pubs/Subscrs/Membs	2,398	8,156	2,404	3,450	9,000
130-1114-524.55-00	Training	-	977	2,268	2,500	4,650
Total Expenditure		\$ 12,086	\$ 13,396	\$ 8,276	\$ 14,480	\$ 20,680

Building Inspection Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
135-0000-322.01-00	Build Inspection Permit	783,484	404,941	704,715	526,000	568,980
135-0000-322.02-00	Plumbing Inspect Permit	36,277	18,058	32,388	41,000	24,909
135-0000-322.03-00	Electric Inspect Permit	32,008	27,118	34,135	36,283	30,220
135-0000-322.04-00	Mechanical Inspect Permit	63,555	47,540	65,624	60,981	48,836
135-0000-322.06-00	Application Fees	373,676	224,335	306,596	364,430	214,576
135-0000-329.01-00	Other License & Miscellaneous	6,163	5,250	(151)	5,000	17,820
135-0000-329.01-01	Other License & Miscellaneous	10,097	7,144	7,476	6,188	6,042
135-0000-361.10-00	Interest	295,307	313,020	185,080	171,575	125,114
135-0000-361.30-00	Interest	73,105	266,313	(9,827)	-	-
135-0000-361.40-00	Interest	(14,842)	(15,093)	34,638	-	-
135-0000-369.41-00	Reim Claims & Exp	25,388	24,625	19,775	21,501	20,575
135-0000-369.90-00	Misc Rev	413	(747)	(32,658)	-	-
135-0000-381.60-00	Transfers - General Fund	-	108,000	-	-	-
135-0000-383.20-00	Capital Lease Rev	-	-	14,082	-	-
135-0000-389.98-00	Use of Fund Balance	-	-	-	1,382,967	1,290,736
Total Revenue		\$ 1,684,631	\$ 1,430,504	\$ 1,361,873	\$ 2,615,925	\$ 2,347,808
Expenditure						
135-1114-524.12-00	Regular Salaries & Wages	774,709	821,791	1,025,059	1,081,749	1,097,457
135-1114-524.12-02	Regular Salaries & Wages	20,800	18,060	21,232	20,010	26,510
135-1114-524.12-06	Regular Salaries & Wages	2,458	1,670	272	300	-
135-1114-524.14-00	Overtime	8,397	6,427	9,707	12,000	9,700
135-1114-524.21-00	FICA/Medicare Taxes	59,511	63,054	78,624	85,543	87,049
135-1114-524.22-01	Retirement Contributions	107,906	123,271	154,206	174,160	177,481
135-1114-524.23-00	Medical Insurance	175,225	165,371	236,451	272,567	298,425
135-1114-524.23-02	Medical Insurance	4,820	4,932	6,548	7,122	7,250
135-1114-524.24-00	Worker's Compensation	15,881	13,150	16,587	17,489	37,722
135-1114-524.31-00	Professional Services	17,406	-	22,925	10,000	10,000
135-1114-524.34-00	Other Contractual Service	255,536	261,084	348,269	270,000	224,000
135-1114-524.34-12	Other Contractual Service	177,553	157,543	165,135	180,510	187,520
135-1114-524.41-00	Communications Services	7,851	8,527	9,696	9,716	9,716
135-1114-524.42-00	Postage & Transportation	647	608	179	650	500
135-1114-524.44-00	Rentals & Leases	3,899	3,901	4,214	4,138	4,138
135-1114-524.44-10	Rentals & Leases/Gasb 87	(3,989)	(3,027)	11,402	-	-
135-1114-524.45-01	Insurance	7,748	5,208	6,491	7,414	8,038
135-1114-524.45-02	Insurance	3,301	3,712	3,802	11,100	4,595
135-1114-524.46-00	Repair & Maintenance Services	199,741	217,431	49,532	38,550	38,550
135-1114-524.47-00	Printing & Binding	1,198	1,594	1,531	1,540	1,540
135-1114-524.48-00	Promotional	60	1,173	1,357	1,500	1,500
135-1114-524.49-00	Other Charges/Obligations	138,482	119,535	76,997	139,825	79,825
135-1114-524.51-00	Office Supplies	3,357	3,190	2,762	4,000	4,000
135-1114-524.52-00	Operating Supplies	5,806	6,575	14,541	2,200	13,200
135-1114-524.52-01	Operating Supplies - Gasoline	15,758	13,445	13,982	13,342	13,342
135-1114-524.52-05	Operating Supplies - Uniforms	4,137	4,502	4,094	5,500	5,750
135-1114-524.63-00	Machinery & Equipment	-	1,960,217	2,685,402	-	-
135-1114-524.64-00	Machinery & Equipment	41,474	109,002	-	245,000	-
135-1114-524.71-01	Lease Payment/GASB87	3,852	2,995	2,425	-	-
135-1114-524.72-01	Int Payment/GASB87	137	33	255	-	-
135-7979-518.23-03	Retiree Health/Life Insurance	-	-	17,716	-	-
135-7979-581.91-01	Transfer to General Fund	-	5,905	-	-	-
Total Expenditure		\$ 2,053,661	\$ 4,100,879	\$ 4,991,393	\$ 2,615,925	\$ 2,347,808

3rd Generation Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
138-0000-312.63-00	3rd Generation Sales Tax	4,866,911	4,838,304	5,982,197	-	-
138-0000-334.70-04	Grant	-	27,044	-	-	-
138-0000-343.90-00	Grant	1,600	2,196	-	-	-
138-0000-361.10-00	Interest	440,415	632,283	572,057	-	-
138-0000-361.30-00	Interest-Unrealized Gain (Loss)	94,905	548,606	(21,123)	-	-
138-0000-361.40-00	Interest - Realized Gain (Loss)	(21,746)	(28,519)	106,383	-	-
138-0000-381.56-00	INTERFUND TRANSFERS	-	-	107,661	-	-
138-0000-389.98-00	Use of Fund Balance	-	-	-	8,630,920	1,401,000
Total Revenue		\$ 5,382,085	\$ 6,019,914	\$ 6,747,175	\$ 8,630,920	\$ 1,401,000
Expenditure						
138-0102-512.62-00	Buildings	-	-	-	2,358,920	-
138-4047-541.46-08	Repairs & Maint	958,277	1,733,758	2,617,134	-	-
138-4047-541.49-00	Other Charges/Obligations	12,475	13,825	15,801	14,000	16,000
138-4047-541.62-00	Buildings	-	-	-	2,483,000	-
138-4047-541.63-00	Improv Other Than Bldgs	832,018	139,880	472,402	3,755,000	1,250,000
138-4047-541.63-01	Road Improvements	-	138,183	19,141	-	-
138-4047-541.63-07	New Construction	169,713	260,962	11,699	-	-
138-4047-541.63-84	Traffic Calming	82,898	16,080	-	-	-
138-4047-541.63-86	Sidewalks	234,568	1,560	(83,976)	-	-
138-4047-541.63-87	Circulation Improvements	-	540,591	-	-	-
138-4047-541.63-90	Improve Other Than Building	230,334	1,727	-	-	-
138-4047-541.64-00	Machinery & Equipment	-	-	-	20,000	135,000
138-5508-572.46-00	Repairs & Maint	-	-	67,000	-	-
138-7979-581.91-20	Transfer from Capital Proj Fund	-	4,000,000	-	-	-
Total Expenditure		\$ 2,520,283	\$ 6,846,566	\$ 3,119,201	\$ 8,630,920	\$ 1,401,000

4th Generation Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
136-0000-312.62-00	Local Option Sales Tax	-	-	-	6,228,910	-
136-0000-312.63-00	3rd Generation Sales Tax	-	-	-	-	6,541,321
136-0000-337.34-00	Grants from Other LCL Unit/Sem County CRA	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	6,228,910	\$ 6,541,321
Expenditure						
136-4047-541.63-00	Improve Other Than Building	-	-	-	-	4,175,000
136-7979-590.99-90	Use of Fund Balance	-	-	-	6,228,910	2,366,321
136-9999-591.99-90	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ -	\$ -	\$ -	6,228,910	\$ 6,541,321

Cemetery Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
630-0000-343.80-01	Cemetery Fees	23,100	40,550	25,550	30,385	39,346
630-0000-361.10-00	Interest	1,813	4,745	6,436	5,000	2,628
630-0000-361.30-00	Interest - Unrealized	583	3,765	65	-	-
630-0000-361.40-00	Interest - Realized	(59)	(216)	1,347	-	-
630-0000-364.10-00	Disposition of Assets	40,675	50,350	41,425	43,600	45,217
630-0000-381.10-00	Transfer from General Fund	108,431	89,253	128,456	91,956	46,828
Total Revenue		\$ 174,543	\$ 188,447	\$ 203,279	\$ 170,941	\$ 134,019
Expenditure						
630-5508-572.31-00	Professional Services	2,040	-	-	-	-
630-5508-572.41-00	Communications Services	433	433	253	450	460
630-5508-572.43-00	Utility Services	3,084	2,646	2,852	4,500	3,000
630-5508-572.45-01	Insurance	1,095	939	1,260	1,209	1,723
630-5508-572.46-00	Repair & Maintenance Services	166,034	110,451	169,808	118,600	123,761
630-5508-572.49-00	Other Charges/Obligations	52	116	163	75	75
630-5508-572.52-00	Operating Supplies	1,978	720	2,300	5,000	5,000
630-7979-590.99-90	Addition to Fund Balance	-	-	-	41,107	-
630-7979-591.99-90	Addition to Reserves	-	-	-	-	-
Total Expenditure		\$ 174,716	\$ 115,305	\$ 176,636	\$ 170,941	\$ 134,019

Public Art Commission Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
142-0000-381.60-00	Transfer from General Fund	112,000	208,425	197,200	115,025	101,144
Total Revenue		\$ 112,000	\$ 208,425	\$ 197,200	\$ 115,025	\$ 101,144
Expenditure						
142-0102-579.31-00	Professional Services	63,193	127,041	60,759	99,100	79,419
142-0102-579.40-00	Travel & Per Diem	-	1,200	4,150	5,700	1,500
142-0102-579.44-00	Rentals	-	-	30,000	-	-
142-0102-579.46-00	Repairs & Maintenance Services	-	348	-	8,000	8,000
142-0102-579.47-00	Repairs & Maintenance Services	-	-	-	1,000	1,000
142-0102-579.48-00	Promotional	-	-	-	-	10,000
142-0102-579.52-00	Operating Supplies	-	962	-	-	-
142-0102-579.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	175	325	175	175
142-0102-579.54-02	Registrations/Conf/Seminars	-	175	621	1,050	1,050
142-0102-579.63-00	Machinery & Equipment	-	102,092	87,500	-	-
Total Expenditure		\$ 63,193	\$ 231,993	\$ 183,355	\$ 115,025	\$ 101,144

9th Cent Fuel Tax Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
139-0000-335.12-00	State Shared Revenues	616,171	559,854	562,499	588,132	-
139-0000-381.60-00	Transfers	1,346,570	-	-	-	-
139-0000-389.98-00	Use of Fund Balance	-	-	-	-	103,926
Total Revenue		\$ 1,962,741	\$ 559,854	\$ 562,499	\$ 588,132	\$ 103,926
Expenditure						
139-4047-541.49-00	Other Charges/Obligations	1,368	1,410	1,119	-	-
139-4047-541.63-00	Improve Other Than Building	-	1,503,219	326,361	-	625,000
139-7979-590.99-90	Additions to Reserves	-	-	-	588,132	-
Total Expenditure		\$ 1,368	\$ 1,504,629	\$ 327,480	\$ 588,132	\$ 625,000

LIHWAP Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
<i>Revenue</i>						
147-0000-331.59-01	Low Income Home Water Assistance Program	84,093	992	-	-	-
	Total Revenue	\$ 84,093	\$ 992	\$ -	\$ -	-
<i>Expenditure</i>						
147-1104-564.12-00	Regular Salaries & Wages	10,384	338	-	-	-
147-1104-564.14-00	Overtime	68	-	-	-	-
147-1104-564.21-00	FICA/Medicare Taxes	784	27	-	-	-
147-1104-564.22-01	Retirement Contributions	1,283	46	-	-	-
147-1104-564.23-00	Medical Insurance	2,349	277	-	-	-
147-1104-564.23-02	Medical Insurance	64	9	-	-	-
147-1104-564.24-00	Worker's Compensation	22	1	-	-	-
147-1104-564.40-00	Regular Salaries & Wages	334	-	-	-	-
147-1104-564.41-00	Communication Services	127	23	-	-	-
147-1104-564.44-00	Rentals & Leases	4,380	-	-	-	-
147-1104-564.46-00	Public Assistance/Professional Services	3,000	-	-	-	-
147-1104-564.51-00	Office Supplies	1,085	-	-	-	-
147-1104-564.52-00	Operating Supplies	423	-	-	-	-
147-1104-564.54-02	Public Assistance/Professional Services	650	-	-	-	-
147-1104-564.86-00	Benefits for LIHWAP	51,881	272	-	-	-
	Total Expenditure	\$ 76,834	\$ 993	\$ -	\$ -	-



CITY OF
SANFORD
FLORIDA

COMPONENT AND DEBT SERVICE FUNDS

- **COMPONENT AND DEBT SERVICE FUNDS SCHEDULE**
- **CRA DOWNTOWN FUND**
- **DEBT SERVICE FUND**
- **LONG TERM DEBT**
- **LEASES**
- **PLEDGE REVENUE COVERAGE**



CITY OF
SANFORD
FLORIDA

Component and Debt Service Funds

Revenue and Expenditures

	<i>Debt Service</i>
	<i>General and Public Safety</i>
<i>Revenues</i>	
Taxes	
Other Revenues	70,000
<i>Total Revenues</i>	70,000
Transfers In	1,467,929
<i>Total Revenues and Other Sources</i>	1,537,929
Total Revenues, Transfers, and Balances	\$ 1,537,929
 <i>Expenditures</i>	
Public Safety	1,537,929
<i>Total Expenditures</i>	1,537,929
<i>Total Expenditures and Other Uses</i>	1,537,929
Total Appropriations and Reserves	\$ 1,537,929

CRA Downtown Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
	Ad Valorem - Current	\$ 1,084,752	\$ 1,317,522	\$ 1,397,487	\$ -	-
	Ad Valorem - Sem County Portion	749,927	902,038	993,339	-	-
	Ad Valorem - Penalty	-	-	17,631	-	-
	Interest	72,106	233,096	276,329	-	-
	Interest - Unrealized Gain (Loss)	17,735	190,388	2,911	-	-
	Interest - Realized Gain (Loss)	(3,209)	(10,930)	53,803	-	-
	Miscellaneous Revenue	-	-	12,205	-	-
	Transfer In	3,717,715	-	-	-	-
	Use of Reserves	-	-	-	-	-
	Total Revenue	\$ 5,639,026	\$ 2,632,114	\$ 2,753,705	\$ -	-
Expenditure						
	Regular Salaries & Wages	\$ 194,609	\$ 213,099	\$ 258,180	\$ -	-
	Overtime	9,524	11,614	8,985	-	-
	Special Pay	152	329	-	-	-
	Add Pay	550	923	240	-	-
	FICA/Medicare Taxes	15,237	16,523	19,285	-	-
	Retirement Contributions	40,011	50,110	65,098	-	-
	Medical Insurance	63,194	56,650	60,277	-	-
	Life Insurance	715	887	991	-	-
	Worker's Compensation	9,149	8,144	9,794	-	-
	Professional Services	23,638	8,203	11,247	-	-
	Accounting Services	3,000	-	-	-	-
	Other Contractual Services	339,838	282,985	277,695	-	-
	Travel & Per Diem	-	662	-	-	-
	Postage & Transportation	-	1	-	-	-
	Insurance	7,537	7,470	7,670	-	-
	Repair & Maintenance Services	-	-	22,208	-	-
	Printing & Binding	-	60	-	-	-
	Promotional Activities	44,830	52,271	190,520	-	-
	Other Charges/Obligations	6,061	6,689	9,597	-	-
	Operating Supplies	-	34,553	87,832	-	-
	Books/Pubs/Subscrs/Membs	1,045	1,045	175	-	-
	Land Acquisitions	-	-	62,150	-	-
	Improve Other Than Building	-	345,388	885,809	-	-
	Grants and Aids	124,433	86,281	105,392	-	-
	Transfers	-	63,425	2,278,671	-	-
	Total Expenditure	\$ 883,523	\$ 1,247,312	\$ 4,361,816	\$ -	-

CRA Downtown Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
156-0000-311.10-00	Ad Valorem - Current	1,084,752	1,317,522	1,397,487	-	-
156-0000-311.30-00	Ad Valorem - Sem County Portion	749,927	902,038	993,339	-	-
156-0000-319.09-00	Ad Valorem - Penalty	-	-	17,631	-	-
156-0000-361.10-00	Interest	72,106	233,096	276,329	-	-
156-0000-361.30-00	Interest - Unrealized Gain (Loss)	17,735	190,388	2,911	-	-
156-0000-361.40-00	Interest - Realized Gain (Loss)	(3,209)	(10,930)	53,803	-	-
156-0000-369.99-00	Miscellaneous Revenue	-	-	12,205	-	-
156-0000-381.37-00	Transfer In	3,717,715	-	-	-	-
156-0000-389.98-00	Use of Reserves	-	-	-	-	-
Total Revenue		\$ 5,639,026	\$ 2,632,114	\$ 2,753,705	- \$	-
Expenditure						
156-0108-552.12-00	Regular Salaries & Wages	193,362	209,220	255,258	-	-
156-0108-552.12-02	Regular Salaries & Wages	1,247	3,879	2,922	-	-
156-0108-552.14-00	Overtime	9,524	11,614	8,985	-	-
156-0108-552.15-00	Special Pay	152	329	-	-	-
156-0108-552.15-02	Add Pay	550	923	240	-	-
156-0108-552.21-00	FICA/Medicare Taxes	15,237	16,523	19,285	-	-
156-0108-552.22-01	Retirement Contributions	30,924	50,110	65,098	-	-
156-0108-552.22-02	Retirement Contributions	9,087	-	-	-	-
156-0108-552.23-00	Medical Insurance	63,194	56,650	60,277	-	-
156-0108-552.23-02	Life Insurance	715	887	991	-	-
156-0108-552.24-00	Worker's Compensation	9,149	8,144	9,794	-	-
156-0108-552.31-00	Professional Services	23,638	8,203	11,247	-	-
156-0108-552.32-00	Accounting Services	3,000	-	-	-	-
156-0108-552.34-00	Other Contractual Services	339,838	282,985	277,695	-	-
156-0108-552.40-00	Travel & Per Diem	-	662	-	-	-
156-0108-552.42-00	Postage & Transportation	-	1	-	-	-
156-0108-552.45-01	Insurance	7,537	7,470	7,670	-	-
156-0108-552.46-00	Repair & Maintenance Services	-	-	22,208	-	-
156-0108-552.47-00	Printing & Binding	-	60	-	-	-
156-0108-552.48-00	Promotional Activities	44,830	52,271	190,520	-	-
156-0108-552.49-00	Other Charges/Obligations	6,061	6,689	9,597	-	-
156-0108-552.52-00	Operating Supplies	-	34,553	87,832	-	-
156-0108-552.54-01	Books/Pubs/Subscrs/Membs	1,045	1,045	175	-	-
156-0108-552.54-02	Books/Pubs/Subscrs/Membs	-	-	-	-	-
156-0108-552.61-00	Land Acquisitions	-	-	62,150	-	-
156-0108-552.63-00	Improve Other Than Building	-	345,388	885,809	-	-
156-0108-552.81-00	Grants and Aids	124,433	86,281	105,392	-	-
156-7979-581.91-01	Transfers	-	63,425	2,278,671	-	-
Total Expenditure		\$ 883,523	\$ 1,247,312	\$ 4,361,816	- \$	-

Debt Service Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
201-0000-361.10-00	Interest	139,168	88,032	71,214	71,200	70,000
201-0000-361.30-00	Interest - Unrealized	(8,939)	92,982	2,084	-	-
201-0000-361.40-00	Interest - Realized	(4,711)	(3,467)	13,877	-	-
201-0000-381.01-04	Transfers - General Fund	1,993,966	2,178,023	2,417,646	1,817,547	1,467,929
201-0000-384.00-00	Debt Proceeds	5,769,783	-	-	-	-
Total Revenue		\$ 7,889,267	\$ 2,355,570	\$ 2,504,821	\$ 1,888,747	\$ 1,537,929
Expenditure						
201-2020-521.71-01	Police Vehicle Lease	712,032	749,153	802,581	681,778	350,904
201-2020-521.72-01	Police Vehicle Lease	48,931	53,763	72,676	43,469	20,775
201-7979-517.71-15	PSC Revenue Bonds Prin	6,395,000	315,000	330,000	345,000	365,000
201-7979-517.72-15	PSC Revenue Bonds Int	538,652	850,750	835,000	818,500	801,250
201-7979-590.49-00	Other Charges/Obligations	3,451	1,306	3,320	-	-
Total Expenditure		\$ 7,698,066	\$ 1,969,972	\$ 2,043,577	\$ 1,888,747	\$ 1,537,929

Long Term Debt

Governmental Activities Capital Improvement Revenue Bonds

On May 1, 2023, the City issued \$19,180,000 of Capital Improvement Revenue Bonds, Series 2023 for the purpose of refunding all of the City's outstanding Sales Tax Revenue Note, Series 2012, which were issued for the construction of a public safety complex to include a fire, police, and Emergency Operations Center (EOC) and to fund capital improvements throughout the City. The bond bears interest at 3.98%, payable semiannually on April 1 and October 1. Principal payments are due and payable on October 1 of each fiscal year beginning October 1, 2023 through October 1, 2052. The S&P assigned a rating of AA- to the bonds on issuance. The 2023 bonds are secured by all non-ad valorem revenues and was issued at a premium of \$1,025,722. The Capital Improvement Revenue Bonds will mature as follows:

Fiscal Year Ending September 30,	Capital Improvement Revenue Bonds, Series 2023		Total Debt
	Principal	Interest	Service
2026	\$ 345,000	\$ 818,500	\$ 1,163,500
2027	365,000	801,250	1,166,250
2028	385,000	783,000	1,168,000
2029	400,000	763,750	1,163,750
2030	420,000	743,750	1,163,750
2031-2035	2,450,000	3,380,500	5,830,500
2036-2040	3,125,000	2,703,750	5,828,750
2041-2045	3,930,000	1,889,800	5,819,800
2046-2050	4,795,000	1,029,400	5,824,400
2051-2052	2,195,000	132,600	2,327,600
	<u>\$ 18,410,000</u>	<u>\$ 13,046,300</u>	<u>\$ 31,456,300</u>

Long Term Debt

Bonds, Notes and Loans Payable

The City has revenue bonds and notes outstanding at September 30, 2025. The revenue notes and bonds under governmental activities are secured by several pledged revenue sources. The following is a summary schedule of these long-term obligations of the City and their impact on those present and future pledged revenue sources:

	Purpose of Issue	Revenue Pledged	Amount Issued
Governmental Activities			
Revenue Bonds:			
Capital Improvement Revenue Bonds, Series 2023	Public safety complex and Capital Improvements	Non-Ad Valorem Revenue	\$ 19,180,000
Capital Leases:			
U.S. Bancorp Government	Police vehicles	N/A	745,000
Truist	Police vehicles	N/A	824,000
Cogent Bank	Police vehicles	N/A	947,441
Cogent Bank	Police vehicles	N/A	1,108,985
Total Governmental Activities:			\$ 22,805,426
Business-type Activities			
State Revolving Fund Loans:			
WW586250	Sanford south water resource center, Phase I	Net revenues of water and sewer system	19,367,124
WW590100	Sewer Restoration of underground pipe	Net revenues of water and sewer system	2,622,385
WW590101	Sewer Restoration of underground pipe	Net revenues of water and sewer system	205,020
DW590110	Drinking water system improvements	Net revenues of water and sewer system	455,247
DW590120	AMR Water Replacement and pre-chlorinated	Net revenues of water and sewer system	12,887,771
DW590130	Water Treatment facility rehabilitation	Net revenues of water and sewer system	986,973
DW590131	Biological nutrient removal improvements	Net revenues of water and sewer system	18,395,031
WW590150	Water Treatment facility construction	Net revenues of water and sewer system	9,840,912
WW590191	Drinking Water facility construction	Net revenues of water and sewer system	511,323
WW590192	Drinking Water facility construction	Net revenues of water and sewer system	18,498,493
Total Water/Sewer Utility Debt			83,770,279
Stormwater Utility Debt:			
State Revolving Fund Loans:			
SWG12058624P	Stormwater management	Net revenue of the stormwater system	4,623,557
SW586260	Stormwater management	Net revenue of the stormwater system	2,612,309
SW586261	Stormwater management	Net revenue of the stormwater system	452,818
SW290140	Stormwater management	Net revenue of the stormwater system	509,302
SW590141	Stormwater management	Net revenue of the stormwater system	4,854,629
Total Stormwater Utility Debt			13,052,615
Total Business-type Activities:			\$ 96,822,894

Long Term Debt

Bonds, Notes and Loans Payable

	Amount O/S and/or Pledged	Interest Rate	Debt Service as Portion of Revenue Pledged	Total Debt Service Paid	Annual Pledged Revenues
Governmental Activities:					
Revenue Bonds:					
Capital Improvement Revenue Bonds, Series 2023	\$ 18,410,000	3.98%	0.37%	\$ 330,000	\$ 39,180,850
Capital Leases:					
Truist	-	0.980%	N/A	94,729	N/A
Truist	159,168	1.850%	N/A	239,133	N/A
Cogent	313,664	4.300%	N/A	208,827	N/A
Cogent	784,437	4.960%	N/A	259,893	N/A
Total Governmental Activities:	\$ 19,667,269			\$ 1,132,582	
Business-type Activities					
Water/Sewer Utility Debt:					
State Revolving Fund Loans:					
WW586250	1,779,089	2.42% - 2.48%	10.45%	1,150,747	12,427,620
WW590100	861,768	2.65%	1.30%	143,715	12,427,620
WW590101	65,832	2.28%	0.10%	11,112	12,427,620
DW590110	151,251	2.71%	0.23%	25,174	12,427,620
DW590120	4,925,711	1.98% - 2.66%	5.36%	590,409	12,427,620
WW590130	645,789	2.63% - 2.87%	0.42%	46,847	12,427,620
WW590131	11,661,454	2.16%	8.72%	532,462	12,427,620
WW590150	7,301,981	.58% - 1.09%	4.72%	502,580	12,427,620
WW590191	289,941	1.04%	0.52%	56,209	12,427,620
WW590192	18,498,492	0.05%	0.00%	-	12,427,620
Total Water/Sewer Utility Debt	46,181,308			3,059,255	
Stormwater Utility Debt:					
State Revolving Fund Loans:					
SWG12058624P	588,925	2.52% - 2.90%	8.60%	282,690	4,789,663
SW586260	866,988	2.80%	4.37%	143,878	4,789,663
SW586261	156,967	2.28%	0.74%	24,147	4,789,663
SW590140	266,072	2.63%	0.63%	20,613	4,789,663
SW590141	3,454,067	1.05% - 1.18%	7.37%	234,830	4,789,663
Total Stormwater Utility Debt	5,333,019			706,158	
Total Business-type Activities:	\$ 51,514,327			\$ 3,765,413	

Long Term Debt

Enterprise Funds – Loans Payable

Enterprise Funds loans payable at September 30, 2025 are as follows:

Primary Government: Stormwater:

State Revolving Fund Loan SWG12058624P payable, \$4,623,557 authorized, \$4,623,557 drawn for planning and design for downtown drainage study, payable in 40 equal semiannual installments, including interest at 2.9% on \$899,354, 2.81% on \$2,199,972, and 2.52% on \$1,524,231 on July 15 and January 15 of each year.

State Revolving Fund Loan SW586260 payable, \$2,612,309 authorized, \$2,612,309 drawn for planning and design for downtown drainage, payable in 40 equal semiannual installments, including interest at 2.8%, on October 15 and April 15 of each year.

State Revolving Fund Loan SW586261 payable, \$452,818 authorized, \$452,818 drawn for planning and design for downtown drainage, payable in 40 equal semiannual installments, including interest at 2.28%, on June 15 and December 15 of each year.

State Revolving Fund Loan SW590140 payable, \$509,302 authorized, \$509,302 drawn for planning and design for drainage, payable in 40 equal semiannual installments, including interest at 2.63%, on February 15 and August 15 of each year.

State Revolving Fund Loan SW590141 payable, \$5,847,753 authorized, \$4,854,629 drawn for planning and design for drainage, payable in 40 equal semiannual installments, including interest at 1.18% on \$4,554,300, 1.05% on \$1,293,453 on November 15 and May 15 of each year.

State Revolving Fund Loans:	
SW5826261	\$ 156,967
SWG12058624P	588,925
SW5826260	866,988
SW590140	266,072
SW590141	<u>3,454,067</u>
Total Stormwater Utility Debt	<u>\$ 5,333,019</u>

Long Term Debt

Enterprise Funds – Loans Payable

Primary Government: Water and Sewer:

State Revolving Fund Loan WW586250 payable, \$19,367,124 authorized, \$19,367,124 drawn for construction of wastewater pollution control facilities of South Water Resource Center, payable in 40 semiannual installments, including interest at 2.42% on \$18,520,336 and 2.48% on \$982,324, on February 15 and August 15 of each year.

State Revolving Fund Loan WW590100 payable, \$2,622,385 authorized, \$2,622,385 drawn for sewer restoration of underground pipe and manhole rehabilitation payable in 40 semiannual installments, including interest at 2.65% on December 15 and June 15 of each year.

State Revolving Fund Loan WW590101 payable, \$205,020 authorized, \$205,020 drawn for restoration of underground pipe and manhole rehabilitation, payable in 40 equal semiannual installments, including interest at 2.28%, on June 15 and December 15 of each year.

State Revolving Fund Loan DW590110 payable, \$455,247 authorized, \$455,247 drawn for pre-chlorinated water pipe bursting, payable in 40 equal semiannual installments, including interest at 2.71%, on March 15 and September 15 of each year.

State Revolving Fund Loan DW590120 payable, \$17,105,683 authorized, \$12,887,771 drawn for meter replacements and pre-chlorinated water pipe bursting auxiliary plant looping, payable in 40 equal semiannual installments, including interest at 1.98% to 2.66%, on February 15 and August 15 of each year.

Long Term Debt

Enterprise Funds – Loans Payable

State Revolving Fund Loan WW590130 payable, \$986,973 authorized, \$986,973 drawn for construction of wastewater transmission, collection, reuse, and treatment facilities, payable in 40 equal semiannual installments, including interest at 2.63% to 2.87%, on April 15 and October 15 of each year.

State Revolving Fund Loan WW590131 payable, \$18,395,031 authorized, \$18,395,031 drawn for construction of biological nutrient removal improvements, payable in 40 equal semiannual installments, including interest at 2.28%, on April 15 and October 15 of each year.

State Revolving Fund Loan WW590150 payable, \$10,401,065 authorized, \$9,840,912 drawn for construction of wastewater pollution control facilities, payable in 40 equal semiannual installments, including interest at .545% to 1.09%, on May 15 and November 15 of each year.

State Revolving Fund Loan WW590191 payable, \$555,477 authorized, \$511,322 drawn for construction of treatment plant facilities, payable in 20 equal semiannual installments, including interest at 1.04%, on February 15 and August 15 of each year.

State Revolving Fund Loan WW590192 payable, \$21,421,000 authorized, \$18,498,492 drawn for construction of treatment plant facilities, payable in 20 equal semiannual installments, including interest at .05% on February 15 and August 15 of each year.

State Revolving Fund Loans:	
WW586250	\$ 1,779,089
WW590100	861,768
WW590101	65,832
DW590110	151,251
DW590120	4,925,711
WW590130	645,789
WW590131	11,661,454
WW590150	7,301,981
WW590191	289,941
WW590192	18,498,492
Total Water/Sewer Utility Debt	\$ 46,181,308

Long Term Debt

Enterprise Funds – Loans Payable

Required principal and interest deposits for State Revolving Fund (SRF) loans are presented as part of restricted assets for debt service on the statement of net position. SRF loan payments for the first years are based upon the full loan amount available, not the monies actually drawn to date. After completion of the project, a final loan dollar amount is established and a final loan payment/amortization schedule is established. Maturity schedules for those loans which have final loan payment/amortization schedules are as follows (loans DW590131, WW590150, and WW590192 are not closed out and do not have a final loan payment/amortization schedule at September 30, 2025):

Fiscal Year Ending September 30,	SRF SWG12058624P		
	Principal	Interest	Total
2026	\$ 290,457	\$ 14,119	\$ 304,576
2027	298,468	6,109	304,577
	<u>\$ 588,925</u>	<u>\$ 20,228</u>	<u>\$ 609,153</u>

Fiscal Year Ending September 30,	SRF Loan SW586260		
	Principal	Interest	Total
2026	\$ 147,935	\$ 23,247	\$ 171,182
2027	152,106	19,076	171,182
2028	156,395	14,787	171,182
2029	160,804	10,378	171,182
2030	165,338	5,844	171,182
2031	84,410	1,181	85,591
	<u>\$ 866,988</u>	<u>\$ 74,513</u>	<u>\$ 941,501</u>

Fiscal Year Ending September 30,	SRF Loan SW586261		
	Principal	Interest	Total
2026	\$ 24,701	\$ 3,439	\$ 28,140
2027	25,268	2,872	28,140
2028	25,847	2,293	28,140
2029	26,440	1,700	28,140
2030	27,046	1,094	28,140
2031	27,665	475	28,140
	<u>\$ 156,967</u>	<u>\$ 11,873</u>	<u>\$ 168,840</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan DW590140		
	Principal	Interest	Total
2026	\$ 21,158	\$ 6,861	\$ 28,019
2027	21,718	6,301	28,019
2028	22,293	5,726	28,019
2029	22,884	5,136	28,020
2030	23,489	4,530	28,019
2031-2035	100,342	11,735	112,077
2036	54,188	1,852	56,040
	<u>\$ 266,072</u>	<u>\$ 42,141</u>	<u>\$ 308,213</u>

Fiscal Year Ending September 30,	SRF Loan DW590141		
	Principal	Interest	Total
2026	\$ 237,590	\$ 39,790	\$ 277,380
2027	240,383	36,997	277,380
2028	243,209	34,171	277,380
2029	246,068	31,313	277,381
2030	248,960	28,420	277,380
2031-2035	1,289,391	97,509	1,386,900
2036-2039	948,466	22,364	970,830
	<u>\$ 3,454,067</u>	<u>\$ 290,564</u>	<u>\$ 3,744,631</u>

Fiscal Year Ending September 30,	SRF Loan WW586250		
	Principal	Interest	Total
2026	\$ 1,178,883	\$ 36,117	\$ 1,215,000
2027	600,206	7,293	607,499
	<u>\$ 1,779,089</u>	<u>\$ 43,410</u>	<u>\$ 1,822,499</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan WW590100		
	Principal	Interest	Total
2026	\$ 147,549	\$ 21,866	\$ 169,415
2027	151,485	17,930	169,415
2028	155,526	13,889	169,415
2029	159,675	9,740	169,415
2030	163,934	5,481	169,415
2031	83,599	1,107	84,706
	<u>\$ 861,768</u>	<u>\$ 70,013</u>	<u>\$ 931,781</u>

Fiscal Year Ending September 30,	SRF Loan WW590101		
	Principal	Interest	Total
2026	\$ 11,367	\$ 1,437	\$ 12,804
2027	11,628	1,176	12,804
2028	11,894	909	12,803
2029	12,167	637	12,804
2030	18,776	429	19,205
	<u>\$ 65,832</u>	<u>\$ 4,588</u>	<u>\$ 70,420</u>

Fiscal Year Ending September 30,	SRF Loan DW590110		
	Principal	Interest	Total
2026	\$ 25,861	\$ 3,925	\$ 29,786
2027	26,567	3,219	29,786
2028	27,292	2,494	29,786
2029	28,036	1,750	29,786
2030	43,495	1,184	44,679
	<u>\$ 151,251</u>	<u>\$ 12,572</u>	<u>\$ 163,823</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan DW590120		
	Principal	Interest	Total
2026	\$ 605,187	\$ 118,845	\$ 724,032
2027	620,338	103,694	724,032
2028	635,870	88,162	724,032
2029	651,792	72,240	724,032
2030	668,114	55,919	724,033
2031-2033	1,744,410	65,671	1,810,081
	<u>\$ 4,925,711</u>	<u>\$ 504,531</u>	<u>\$ 5,430,242</u>

Fiscal Year Ending September 30,	SRF Loan DW590130		
	Principal	Interest	Total
2026	\$ 48,064	\$ 18,192	\$ 66,256
2027	49,454	16,802	66,256
2028	50,883	15,373	66,256
2029	52,354	13,902	66,256
2030	53,867	12,389	66,256
2031-2035	293,613	37,667	331,280
2036-2037	97,554	2,844	100,398
	<u>\$ 645,789</u>	<u>\$ 117,169</u>	<u>\$ 762,958</u>

Fiscal Year Ending September 30,	SRF Loan DW590191		
	Principal	Interest	Total
2026	\$ 56,796	\$ 2,868	\$ 59,664
2027	57,388	2,276	59,664
2028	57,986	1,677	59,663
2029	58,591	1,073	59,664
2030	59,180	462	59,642
	<u>\$ 289,941</u>	<u>\$ 8,356</u>	<u>\$ 298,297</u>

Finance Purchased Agreements/Leases/SBITA's

The City has entered into several leases, SBITAs, and financed purchase agreements as detailed below:

On March 1, 2021 the City entered into a lease agreement with a local finance company to finance the acquisition of police vehicles. The agreement has a 4-year fixed term at .98% and calls for quarterly payments of \$47,538. The aggregate cost and accumulated depreciation of the governmental activities machinery & equipment assets acquired through the capital lease are \$745,000 and \$384,606, respectively, as of September 30, 2024.

On April 14, 2022 the City entered into a lease agreement with a local finance company to finance the acquisition of police vehicles. The agreement has a 4-year fixed term at 1.85% and calls for quarterly payments of \$53,548. The aggregate cost and accumulated depreciation of the governmental activities machinery & equipment assets acquired through the capital lease are \$824,000 and \$307,615, respectively, as of September 30, 2024.

On December 15, 2022 the City entered into a lease agreement with a local finance company to finance the acquisition of police vehicles. The agreement has a 4-year fixed term at 4.30% and calls for quarterly payments of \$64,770. The aggregate cost and accumulated depreciation of the governmental activities machinery & equipment assets acquired through the capital lease are \$947,441 and \$384,582, respectively, as of September 30, 2024.

On July 8, 2024 the City entered into a lease agreement with a local finance company to finance the acquisition of police vehicles. The agreement has a 4-year fixed term at 4.96% and calls for quarterly payments of \$76,727. The aggregate cost and accumulated depreciation of the governmental activities machinery & equipment assets acquired through the capital lease are \$997,905 and \$203,782, respectively, as of September 30, 2024.

The City also has seven leases for equipment, and land which include a postage machine, vehicles, VMware, golf carts, and three lots used for parking of which none of these will revert to the City at the close of the lease.

Finance Purchased Agreements/Leases/SBITA's

The land leases has a discount rates of 2.64% and 2.87% and a remaining balance of \$218,955 and will expire between May 31, 2027 and September 30, 2029.

The three equipment leases have discount rates ranging from 2.38% to 3.63% and a cumulative balance of \$262,809 and will expire between September 30, 2026 and September 30, 2028.

The City also has two SBITAs that have discount rates ranging from 2.3% to 2.4% and a cumulative balance of \$997,437 and will expire between January 2028 and February 2028.

The future minimum lease obligations and the net present value of these minimum payments as of September 30, 2025, were as follows:

Financed Leases		Governmental	
Year Ending September 30,		Activities	
2026		\$ 726,633	
2027		371,678	
2028		230,182	
Total minimum lease payments		1,328,493	
Less: Amount representing interest costs		(71,223)	
Present value of minimum lease payments		\$ 1,257,270	
Leases		Governmental	Business-type
Year Ending September 30,		Activities	Activities
2026		\$ 127,219	\$ 8,928
2027		253,875	9,142
2028		121,186	10,153
2029		85,009	9,608
Total minimum lease payments		587,289	37,831
Less: Amount representing interest costs		(8,139)	-
Present value of minimum lease payments		\$ 579,150	\$ 37,831

Finance Purchased Agreements/Leases/SBITA's

SBITAs	Governmental Activities
Year Ending September 30,	
2026	\$ 437,138
2027	448,293
2028	<u>569,401</u>
Total minimum lease payments	1,454,832
Less: Amount representing interest costs	<u>(46,817)</u>
Present value of minimum lease payments	<u><u>\$ 1,408,015</u></u>

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Public Safety Complex Revenue				Business-type Activities				Total Primary Government	Sanford* Personal Income	Percentage of Personal Income	Per Capita
	Bonds	SBITA's	Leases	Financed Purchase Agreements	Utility System Revenue Notes	State Revolving Fund Loans	Leases					
2016	\$ 11,445,000	\$ -	\$ -	\$ 1,057,538	\$ 11,165,000	\$ 49,356,037	\$ -	\$ 73,023,575	\$ 2,211,604,736	3.3%	1,230	
2017	10,650,000	-	-	978,584	9,280,000	52,654,250	-	73,562,834	2,585,576,817	2.8%	1,276	
2018	9,830,000	-	-	798,657	7,325,000	56,344,418	-	74,298,075	2,727,351,614	2.7%	1,272	
2019	8,980,000	-	-	534,157	5,295,000	55,363,430	-	70,172,587	2,954,858,907	2.4%	1,259	
2020	8,105,000	-	-	712,913	3,190,000	53,887,473	-	65,895,386	3,133,326,005	2.1%	1,165	
2021	7,200,000	-	-	1,061,921	1,005,000	51,678,075	-	60,944,996	3,313,015,314	1.8%	965	
2022	6,270,000	-	391,793	1,464,610	-	51,979,240	220,515	60,326,158	3,326,890,208	1.8%	928	
2023	19,909,768	-	183,619	1,700,019	-	50,223,222	145,668	72,162,296	4,008,728,842	1.8%	1,058	
2024	19,423,814	1,771,419	487,254	2,059,851	-	49,224,473	73,895	73,040,706	4,264,203,188	1.7%	1,075	
2025	18,922,860	1,408,015	579,150	1,408,015	-	51,514,327	37,831	73,870,198	3,936,489,264	1.9%	1,084	

Sources: Population data is not shown but used in calculation of personal income. Personal income is population x Sanford per capita income - from BEBR and US Dept of Commerce.

Debt limitation: There are no legal debt limits for Florida municipalities

Pledge Revenue Coverage

Last Ten Fiscal Years

Proprietary Funds								
Water and Sewer Revenue Bonds								
Fiscal Year	Gross Revenues (1), (5)	Water System Development Charges (7)	Operating Expenses (2)	Net Available For Debt Service	Debt Service Requirements (3)		Coverage	
					Principal	Interest		
2016	\$ 24,522,417	\$ 833,080	\$ 14,791,336	\$ 10,564,161	\$ 1,810,000	\$ 501,945		4.57
2017	25,925,613	1,262,084	16,475,549	10,712,148	1,885,000	431,891		4.62
2018	24,069,532	3,216,696	16,139,681	11,146,547	1,955,000	416,745		4.70
2019	27,656,617	2,400,876	16,401,102	13,656,391	2,030,000	344,534		5.75
2020	27,726,796	2,586,030	16,054,248	14,258,578	2,105,000	249,052		6.06
2021	28,547,725	6,097,815	16,049,191	18,596,349	2,185,000	150,043		7.96
2022	26,244,497	5,358,518	18,293,121	13,309,894	1,005,000	47,271		12.65
2023	-	-	-	-	-	-		-
2024	-	-	-	-	-	-		-
2025	-	-	-	-	-	-		-

Water and Sewer State Revolving Loans							
Fiscal Year	Gross Revenues (1)	Less: Operating Expenses (2)*	Net Available For Debt Service	Debt Service Requirements (4)		Coverage	
				Principal	Interest		
2016	\$ 24,522,417	\$ 17,103,281	\$ 7,419,136	\$ 2,300,903	\$ 575,379		2.58
2017	25,925,613	18,792,440	7,133,173	2,332,799	794,761		2.28
2018	24,069,532	18,511,426	5,558,106	3,414,129	458,891		1.44
2019	27,656,617	18,775,636	8,880,981	3,385,491	910,300		2.07
2020	27,726,796	18,408,300	9,318,496	3,262,030	862,914		2.26
2021	28,547,726	18,384,234	10,163,492	3,877,793	835,495		2.16
2022	26,244,497	19,345,392	6,899,105	3,999,959	752,720		1.45
2023	35,379,260	24,888,158	10,491,102	3,714,124	711,302		2.37
2024	38,119,606	25,691,986	12,427,620	3,421,060	632,562		3.07
2025	45,201,458	30,360,863	14,840,595	3,059,254	933,463		3.72

Pledge Revenue Coverage

Last Ten Fiscal Years

Stormwater State Revolving Loans							
Stormwater Revenues	Less: Operating Expenses (2)	Not Available For Debt Service	Debt Service Requirements (4)		Coverage		
			Principal	Interest			
\$ 5,121,169	\$ 1,746,804	\$ 3,374,365	\$ 353,171	\$ 148,494		6.73	
5,451,107	1,760,504	3,690,603	531,716	155,325		5.37	
5,647,313	1,863,116	3,784,197	388,885	140,029		7.15	
5,784,842	1,875,154	3,909,688	554,555	273,004		4.72	
5,881,675	2,153,194	3,728,481	536,102	269,002		4.63	
6,113,296	1,829,048	4,284,248	647,064	157,913		5.32	
5,806,916	2,192,453	3,614,463	661,306	143,597		4.49	
5,996,832	2,884,196	3,112,636	676,265	128,895		3.87	
7,942,161	3,152,498	4,789,663	691,129	113,867		5.95	
6,188,994	3,244,477	2,944,517	706,157	98,458		3.66	

Pledge Revenue Coverage

Last Ten Fiscal Years

Sales Tax Note					
Fiscal Year	Half-Cent Sales Tax	Debt Service Requirements (4), (8)		Coverage	
		Principal	Interest		
2016	\$ 3,714,761	\$ 770,000	\$ 396,988		3.18
2017	3,860,271	795,000	371,963		3.31
2018	4,048,497	820,000	346,125		3.47
2019	3,716,479	850,000	319,475		3.18
2020	3,857,320	875,000	291,850		3.31
2021	4,350,235	905,000	263,413		3.72
2022	4,949,079	930,000	234,000		4.25
2023	4,965,126	6,270,000	181,569		0.77
2024	-	-	-		-
2025	-	-	-		-

Pledge Revenue Coverage

Last Ten Fiscal Years

2023 Construction Bonds				
Fiscal Year	CRA Ad Valorem Taxes	Debt Service Requirements (4)		Coverage (6)
		Principal	Interest	
2016	\$	-	\$	-
2017		-	-	-
2018		-	-	-
2019		-	-	-
2020		-	-	-
2021		-	-	-
2022		-	-	-
2023	33,815,278	125,000	357,083	70.14
2024	38,260,748	315,000	850,750	32.82
2025	38,180,850	330,000	835,000	32.77

- (1) Gross revenues from water and sewer charges for services, plus interest income and service charges.
- (2) Total operating expenses exclusive of depreciation, amortization of intangibles and non-recurring costs.
- (3) Includes principal and interest of revenue bonds only. Does not include debt defeasance transactions.
- (4) Includes principal and interest only.
- (5) Does not include pledged public service taxes which are allowable revenues to meet extended covenant requirements.
- (6) There is no provision bonds for covenant coverage.
- (7) No more than 14.00% of debt service can be paid from Water System Development Charges and no more than 30.30% of debt service can be paid from Sewer System Development Charges.

INTERNAL SERVICE FUNDS

- **INTERNAL SERVICE FUNDS SCHEDULE**
- **GENERAL LIABILITY INSURANCE FUND**
- **HEALTH INSURANCE FUND**

Internal Services Fund

Revenue and Expenditures

	General Insurance	Health Insurance	Total Internal Service
Use of Net Assets	\$ -	\$ 346,667	\$ 346,667
Revenues			
Charges for Services	\$ 7,039,709	\$ 15,305,116	\$ 22,344,825
Other Revenues	349,014	902,152	1,251,166
Total Revenues	7,388,723	16,207,268	23,595,991
<i>Total Revenues and Other Sources</i>	<i>7,388,723</i>	<i>16,207,268</i>	<i>23,595,991</i>
Total Revenues, Transfers, and Balances	\$ 7,388,723	\$ 16,553,935	\$ 23,942,658
Expenses			
Total Expenses	-	-	-
Other Uses	7,388,723	16,553,935	23,942,658
<i>Total Expenses and Other Uses</i>	<i>7,388,723</i>	<i>16,553,935</i>	<i>23,942,658</i>
Total Appropriations and Reserves	\$ 7,388,723	\$ 16,553,935	\$ 23,942,658

General Liability Insurance Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
520-0000-341.20-01	Internal Service Fees	1,526,969	1,652,874	2,266,439	2,260,434	3,282,050
520-0000-341.20-02	Internal Service Fees	257,555	333,268	321,790	832,708	365,773
520-0000-341.20-04	Internal Service Fees	1,165,688	1,153,441	1,267,177	1,266,093	3,391,886
520-0000-361.10-00	Interest	193,576	263,035	276,728	260,000	276,642
520-0000-361.30-00	Interest - Unrealized Gain (Loss)	47,891	224,319	(1,180)	(31,507)	(47,673)
520-0000-361.40-00	Interest - Realized Gain (Loss)	(9,517)	(11,260)	53,354	35,380	120,045
520-0000-369.30-00	Reimbursement of Claims	717	-	-	-	-
520-0000-369.50-00	Reimbursement of Claims	175,823	754,930	84,259	-	-
520-0000-369.90-00	Reimbursement of Claims	-	-	(500)	-	-
Total Revenue		\$ 3,358,702	\$ 4,370,607	\$ 4,268,067	\$ 4,623,108	\$ 7,388,723
Expenditure						
520-7979-590.12-00	Regular Salaries & Wages	61,746	65,584	103,175	72,850	107,154
520-7979-590.21-00	FICA/Medicare Taxes	4,724	5,017	7,893	7,150	8,000
520-7979-590.31-06	Other	746,742	423,522	510,899	967,147	1,807,925
520-7979-590.31-12	Worker's Compensation Misc Prof	131,037	94,423	161,430	114,131	168,114
520-7979-590.31-50	Professional Service/Same Year Recov	(519,140)	434,853	(22,493)	-	-
520-7979-590.45-01	Operating Liability	422,776	452,903	930,276	687,506	1,125,635
520-7979-590.45-02	Auto Liability	187,517	603,411	276,577	832,708	365,773
520-7979-590.45-03	Surety Bond	6,546	6,627	6,988	6,922	13,170
520-7979-590.45-04	Worker's Compensation Premium Pmt	(169,374)	361,454	1,157,905	537,359	1,401,065
520-7979-590.45-05	Property Liability	589,847	1,003,841	1,250,152	1,267,746	1,645,142
520-7979-590.45-06	AD&D	11,581	32	11,914	38	14,416
520-7979-590.45-07	Insurance/Sports Accident Policy	38,736	51,733	44,896	62,628	47,546
520-7979-590.45-08	W/C Quarterly Install	8,386	9,363	8,968	11,329	10,851
520-7979-590.45-09	Stop Loss Deductible	237,927	236,641	188,992	19,183	300,297
520-7979-590.45-11	Insurance/ General Liability TPA	2,662	2,662	3,250	3,221	3,932
520-7979-590.45-12	Special Events	14,643	7,047	12,212	10,690	14,776
520-7979-590.49-00	Other Charges/Obligations	5,534	5,817	7,086	2,500	2,913
520-7979-590.49-87	Safety Incentive Program	3,042	2,020	2,913	20,000	3,000
520-7979-590.99-90	Additions to Reserves	-	-	-	-	349,014
Total Expenditure		\$ 1,784,932	\$ 3,766,950	\$ 4,663,033	\$ 4,623,108	\$ 7,388,723

Health Insurance Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
530-0000-341.20-20	Internal Services Fees - City	8,270,537	8,435,578	8,833,441	11,497,454	12,917,042
530-0000-341.20-21	Internal Service Fees - Employee	1,034,115	1,131,860	1,183,715	1,173,816	1,255,560
530-0000-341.20-22	Internal Service Fees - Retirees	1,037,070	961,959	871,904	1,137,392	1,132,514
530-0000-361.10-00	Interest	248,295	352,597	373,677	350,000	445,000
530-0000-361.30-00	Interest - Unrealized	50,821	301,961	(856)	-	-
530-0000-361.40-00	Interest - Realized	(11,856)	(16,047)	72,174	-	-
530-0000-369.02-00	Retiree Payments	124,579	108,690	99,684	98,711	97,152
530-0000-369.41-00	Reimbursement of Claims	21,263	1,109,879	(551,846)	360,000	360,000
530-0000-369.50-00	Miscellaneous Income	344,826	1,618,292	964,957	-	-
530-0000-389.98-00	Additions to Reserves	-	-	-	815,000	346,667
Total Revenue		\$ 11,119,650	\$ 14,004,769	\$ 11,846,850	\$ 15,432,373	\$ 16,553,935
Expenditure						
530-7905-562.31-00	Professional Services	331,071	443,809	434,181	497,372	506,855
530-7905-562.34-00	Other Contractual Services	250,636	295,622	321,552	283,039	366,959
530-7905-562.41-00	Communication Services	16,595	22,127	18,537	5,260	5,250
530-7905-562.42-00	Postage & Transportation	20	108	-	260	-
530-7905-562.43-00	Utility Services	2,845	2,462	2,642	3,600	3,600
530-7905-562.44-00	Rentals & Leases	1,911	1,912	1,758	2,500	2,000
530-7905-562.46-00	Repair & Maintenance Services	3,077	1,336	886	3,000	13,000
530-7905-562.47-00	Printing & Binding	72	312	282	200	200
530-7905-562.49-00	Other Charges/Obligations	7,173	8,468	11,297	11,276	17,350
530-7905-562.51-00	Office Supplies	644	1,180	1,470	890	1,500
530-7905-562.52-00	Operating Supplies	238,799	305,570	223,186	199,792	230,000
530-7905-562.64-00	Machinery & Equipment	-	-	-	15,000	-
530-7979-562.12-00	Wellness Program	47,693	53,914	56,649	21,200	21,200
530-7979-562.21-00	Wellness Program	3,641	4,116	4,322	3,800	3,800
530-7979-562.23-16	Health Reimbursement/HRA	20,424	18,500	19,615	75,475	80,000
530-7979-562.23-25	Medical Insurance/Excess Risk	964,386	1,376,277	1,600,830	1,702,194	1,732,296
530-7979-562.23-35	Medical Insurance/Copay Reimb	54,642	92,752	39,010	44,559	48,937
530-7979-562.31-00	Professional Services	-	3,045	-	-	9,000
530-7979-562.31-01	Professional Services	6,148,875	9,852,532	9,831,870	12,054,628	12,983,778
530-7979-562.31-50	Professional Services-Recovery	(332,763)	(280,089)	(1,482,111)	-	-
530-7979-562.31-96	Professional Services	343,217	367,313	357,983	390,828	420,710
530-7979-562.46-00	Repair & Maintenance Services	27,772	49,395	49,786	50,000	40,000
530-7979-562.49-00	Other Charges/Obligations	14,946	14,197	20,936	67,500	67,500
530-7979-562.52-00	Operating Supplies	11,597	-	-	-	-
Total Expenditure		\$ 8,157,273	\$ 12,634,858	\$ 11,514,681	\$ 15,432,373	\$ 16,553,935

CAPITAL PROJECTS FUNDS

- **CAPITAL PROJECTS FUNDS SCHEDULE**
- **RECREATION CAPITAL FUND**

Capital Projects Fund

Revenue and Expenditures

	<i>Equipment Replacement</i>	<i>Total Capital Funds</i>
Revenues		
Other Revenues	479,640	479,640
Total Revenues	479,640	479,640
Transfers In	6,054,523	6,054,523
<i>Total Revenues and Other Sources</i>	6,534,163	6,534,163
Total Revenues, Transfers, and Balances	\$ 6,534,163	\$ 6,534,163
Expenditures		
General Government	\$ 618,962	\$ 618,962
Public Safety	3,886,699	3,886,699
Physical Environment	320,000	320,000
Transportation	225,000	225,000
Culture and Recreation	927,000	927,000
Total Expenditures	5,977,661	5,977,661
Total Revenue Over/(Under) Expenditure	556,502	556,502
Total Appropriations and Reserves	\$ 6,534,163	\$ 6,534,163

Capital Projects Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
310-0000-361.10-00	Interest Earned/Interest Earned	678	-	-	-	-
310-0000-361.30-00	Interest Earned/Unrealized Gain (Loss)	(286)	-	-	-	-
310-0000-361.40-00	Interest Earned/Realized Gain (Loss)	(56)	-	-	-	-
Total Revenue		\$ 336	\$ -	\$ -	\$ -	\$ -

Recreation Capital Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
340-0000-347.50-80	Capital Recovery Fee	6,339	8,264	8,609	-	-
340-0000-361.10-00	Interest	1,308	1,923	2,297	-	-
340-0000-361.30-00	Interest - Unrealized	288	1,673	8	-	-
340-0000-361.40-00	Interest - Realized	(63)	(85)	447	-	-
Total Revenue		\$ 7,872	\$ 11,775	\$ 11,361	-	-
Expenditure						
340-7979-590.49-00	Other Charges/Obligations	37	42	59	-	-
Total Expenditure		\$ 37	\$ 42	\$ 59	-	-

Capital Replacement Fund

Revenue and Expenditures

Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Proposed Budget
Revenue						
360-0000-331.20-00	Grant	48,238	-	-	-	-
360-0000-331.20-24	Grant	-	142,665	20,608	-	-
360-0000-331.29-24	Grant	-	4,699	10,477	-	-
360-0000-331.80-08	Public Safety Grant - FEMA	-	9,253	130,207	-	-
360-0000-334.20-24	Public Safety Grants/FDLE JAG	4,273,950	-	137,919	-	-
360-0000-334.80-01	Public Safety Grant - FEMA	-	514	7,234	-	-
360-0000-361.10-00	Interest	300,953	427,287	511,438	295,782	429,287
360-0000-361.30-00	Interest - Unrealized	63,573	355,822	7,778	-	-
360-0000-361.40-00	Interest - Realized	(12,550)	(18,399)	98,853	-	50,353
360-0000-364.41-00	Sale of Capital Asset	60,673	167,599	97,085	-	-
360-0000-369.90-00	Miscellaneous Income	-	12,238	10,655	-	-
360-0000-381.52-00	Transfers	-	10,000	2,083,510	-	-
360-0000-381.60-00	Transfers - General Fund	2,472,260	5,693,201	8,031,744	6,933,897	6,054,523
360-0000-383.96-00	GASB 96	748,471	-	-	-	-
360-0000-384.00-00	Debt Service	947,441	1,108,985	-	-	-
Total Revenue		\$ 8,903,009	\$ 7,913,864	\$ 11,147,508	\$ 7,229,679	\$ 6,534,163
Expenditure						
360-0101-511.61-00	Land Acquisitions	-	-	675,407	-	-
360-0105-513.52-00	Operating Supplies	200	-	-	-	-
360-0402-513.31-00	Professional Services	272,895	324,868	294,006	40,000	150,000
360-0402-513.44-10	Operating Supplies	(24,559)	-	3,399	-	-
360-0402-513.46-00	Repair & Maintenance Services	57,936	83,325	40,999	23,000	30,000
360-0402-513.46-96	Lease Payment/GASB96	527,948	-	-	-	-
360-0402-513.52-00	Operating Supplies	118,417	229,871	241,530	150,000	160,000
360-0402-513.64-00	Machinery & Equipment	170,417	7,179	17,975	725,000	263,000
360-0402-513.71-01	Lease Payment/GASB87	239,535	-	-	-	-
360-0402-513.72-01	Int Payment/GASB87	2,112	-	-	-	-
360-0402-513.72-96	Lease Payment/GASB96	3,435	-	-	-	-
360-1103-519.64-00	Operating Supplies	-	72,198	-	-	-
360-1110-515.64-00	Machinery & Equipment	37,469	-	-	-	-
360-2020-521.46-00	Repair & Maintenance Services	1,200	18,185	-	-	-
360-2020-521.52-00	Operating Supplies	66,597	130,961	22,653	-	-
360-2020-521.64-00	Machinery & Equipment	1,191,344	1,324,881	117,778	-	-
360-2022-521.52-00	Law Enforcement/OPS	-	-	312,915	-	-
360-2022-521.64-00	Machinery & Equipment	-	-	26,475	275,000	-
360-2023-521.46-00	Repairs and Maintenance	-	-	-	-	325,000
360-2023-521.52-00	Law Enforcement/OPS	13,458	-	66,722	325,619	100,986
360-2023-521.64-00	Machinery & Equipment	-	-	1,635,584	1,759,992	2,250,713
360-20343-521.64-00	Machinery & Equipment	-	-	-	71,616	-
360-3001-522.46-00	Operating Supplies	2,027	-	-	-	50,000
360-3001-522.52-00	Operating Supplies	82,734	26,578	89,881	30,000	-
360-3001-522.63-00	Improve Other Than Building	250	-	-	-	-
360-3001-522.64-00	Machinery & Equipment	923,973	846,411	1,226,926	970,440	1,160,000
360-3002-522.64-00	Machinery & Equipment	50,464	54,744	20,315	-	-
360-3003-522.52-00	Operating Supplies	-	-	11,087	-	-
360-3003-522.64-00	Machinery & Equipment	-	-	63,330	-	-
360-4001-539.64-00	Machinery & Equipment	19,266	44	34	10,000	-
360-4041-539.64-00	Machinery & Equipment	13,292	-	-	-	-
360-4042-539.52-00	Operating Supplies	-	-	-	5,000	-
360-4042-539.63-00	Improve Other Than Building	13,300	-	15,040	-	15,000
360-4042-539.64-00	Machinery & Equipment	91,387	8,970	11,088	50,000	-
360-4046-539.46-00	Repair & Maintenance Services	7,262	13,532	9,929	-	20,000
360-4046-539.63-00	Improve Other Than Building	-	969,774	66,337	-	100,000
360-4046-539.64-00	Machinery & Equipment	51,684	45,848	123,826	50,000	185,000
360-4047-541.52-00	Operating Supplies	-	-	-	5,000	-
360-4047-541.63-00	Improve Other Than Building	-	81,690	-	-	-
360-4047-541.64-00	Machinery & Equipment	70,720	400,235	345,144	225,000	225,000
360-5052-573.46-00	Repair & Maintenance Services	-	-	-	-	15,000
360-5501-572.63-00	Improve Other Than Building	21,965	7,322	-	-	-
360-5502-575.46-00	Repair & Maintenance Services	-	43,667	-	95,000	65,000
360-5502-575.52-00	Operating Supplies	-	-	13,708	-	-
360-5502-575.63-00	Improve Other Than Building	12,442	49,842	10,731	-	-
360-5502-575.64-00	Machinery & Equipment	89,719	47,566	61,707	10,000	-
360-5508-572.31-00	Professional Services	-	-	11,980	-	-
360-5508-572.46-00	Repair & Maintenance Services	-	13,120	101,920	218,000	752,000
360-5508-572.52-00	Operating Supplies	19,812	-	-	-	-
360-5508-572.63-00	Improve Other Than Building	339,100	759,914	118,576	55,000	-
360-5508-572.64-00	Machinery & Equipment	81,043	82,183	267,810	14,000	95,000
360-7979-581.91-22	Intragovernmental Transfer	-	516,000	34,620	-	-
360-7979-590.99-90	Additions to Reserves	8,157	9,518	-	2,122,012	556,502
Total Expenditure		\$ 4,577,001	\$ 6,168,426	\$ 6,059,432	\$ 7,229,679	\$ 6,518,201



CITY OF
SANFORD
FLORIDA

WORKFORCE

- **FULL TIME EQUIVALENT STAFFING LEVELS**
- **SUMMARY OF FTE'S CHANGES**
- **GRADE SCHEDULE**

City of Sanford

Full-Time Equivalent Staffing Levels

Fund	Department/Division	Final Budget FY2024/2025	Final Budget FY2025/2026	Final Budget FY2026/2027	Change
General Fund					
	City Manager's Office	4.00	5.00	5.00	-
	City Manager/Communications	2.00	2.00	2.00	-
	City Manager/Economic Development	1.90	2.50	2.50	-
	City Manager/Community Relations	1.28	1.28	1.50	0.22
	City Clerk	3.00	3.00	3.00	-
	Human Resources	5.00	6.00	6.00	-
	Financial Services/Accounting	13.00	12.00	12.00	-
	Financial Services/IT	10.50	10.50	10.50	-
	Financial Services/Purchasing	3.97	4.00	4.00	-
	Community Development/Business Tax Receipts	1.24	1.24	1.74	0.50
	Community Development/Code Enforcement	8.15	8.65	8.65	-
	Community Development/Planning	11.75	11.75	11.75	-
	Police Administration	13.95	12.95	12.95	-
	Police Patrol	89.00	89.00	89.00	-
	Police Strategic Services	39.00	39.00	39.00	-
	Police Professional Stds and Comm Eng	31.00	33.00	33.00	-
	Fire Operations	93.00	99.00	99.00	-
	Fire Prevention	5.00	5.00	5.00	-
	Fire Administration	9.05	9.05	9.05	-
	Public Works Administration	3.25	3.15	3.15	-
	Public Works Fleet	9.00	9.00	9.00	-
	Public Works Facilities	9.00	9.00	9.00	-
	Public Works Streets	16.75	16.76	16.76	-
	Recreation/Museum	3.50	3.50	3.50	-
	Recreation	10.20	10.45	10.45	-
	Recreation/Special Facilities	30.50	30.50	30.50	-
	Recreation Parks & Grounds	29.75	30.75	30.75	-
Total Fund		457.74	468.03	468.75	0.72

City of Sanford

Full-Time Equivalent Staffing Levels

CDBG Fund

Community Improvement/CDBG	1.00	1.00	1.00	-
Total Fund	1.00	1.00	1.00	-

LIHEAP Fund

Community Improvement/LIHEAP	2.72	2.72	-	(2.72)
Total Fund	2.72	2.72	-	(2.72)

Building Inspection Fund

Community Improvement/Building Inspection	14.36	14.36	13.86	(0.50)
Total Fund	14.36	14.36	13.86	(0.50)

Solid Waste Fund

Public Works/Solid Waste	2.10	2.10	2.10	-
Total Fund	2.10	2.10	2.10	-

Stormwater Fund

Public Works/Stormwater	20.70	20.77	20.77	-
Total Fund	20.70	20.77	20.77	-

Water & Sewer Fund

Public Works/Water & Sewer/Administration	24.15	26.22	26.22	-
Public Works/Water & Sewer/Plants	49.50	50.50	52.50	2.00
Public Works/Water & Sewer/Water Distribution	19.00	19.00	19.00	-
Public Works/Water & Sewer/Wastewater Collections	21.00	21.00	21.00	-
Total Fund	113.65	116.72	118.72	2.00

Community Redevelopment Agency

CRA	3.78	-	-	-
Total Fund	3.78	-	-	-

GRAND TOTAL	616.05	625.70	625.20	(0.50)
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**Authorized Positions by Service Area
Summary of FTEs
Changes for FY 26-27 by Department/Division**

City Manager:

- ❖ **City Manager - Community Relations** - Reclassification of Community Relations and Neighborhood Engagement Director , .22 FTE from LIHEAP Grant Fund.
- ❖ **LIHEAP** - Closing of LIHEAP Grant Fund unfunding 2.5 FTEs and reclassifying Community Relations and Neighborhood Engagement Director .22 FTE to Community Relations.

Human Resources:

- ❖ **Human Resources** - Reclassification of a Senior HR Analyst position to a Human Resource Manager.

Development Services:

- ❖ **Business Tax Receipts** - Reclassification of Administrative Specialist 1, .5 FTE from Building Fund.
- ❖ **Building Fund** - Reclassification of an Administrative Specialist 1 to the Business Tax Receipts division.

Fire:

- ❖ **Administration** - Reclassification of a Battalion Chief - Training position to a Training Captain position.

Parks and Recreation:

- ❖ **Parks and Grounds** - Reclassification of a Urban Forester position to a Parks and Operations Supervisor position.

Public Works:

- ❖ **Administration** - Reclassification of an Administrative Coordinator

position to the plants division as a Utility Plant Maintenance Superintendent. Reclassification of a Utility Billing and Customer Service Coordinator to a Utility Customer Service & Revenue Manager.

- ❖ **Plants** - Addition of an Electrical lead position and a Lift Station Lead position. Addition of a Utility Plant Maintenance Superintendent from the reclass in the administration division of an Administrative Coordinator.

City of Sanford Grade Schedule

Grade	Class Codes	Min Annual Salary	Max Annual Salary
113	ACCOUNTANT	66,809	100,212
111	ACCREDITATION MANAGER	60,597	90,895
108	ADMINISTRATIVE COORDINATOR	52,346	78,519
116	ADMINISTRATIVE SERVICES MANAGER	77,339	116,008
116	ADMINISTRATIVE SERVICES MANAGER DEVELOPMENT SVCS	77,339	116,008
116	ADMINISTRATIVE SERVICES MANAGE (SPD)	81,206	121,809
117	ADMINISTRATIVE SERVICES MANAGER (SFD)	77,339	116,008
116	ADMINISTRATIVE SPECIALIST I	39,061	58,592
102	ADMINISTRATIVE SPECIALIST II	43,065	64,598
104	ADMINISTRATIVE SPECIALIST III	49,853	74,780
107	ADMINISTRATIVE SUPPORT SUPERVISOR	57,711	86,568
110	AFTER SCHOOL TUTOR	60,597	90,895
111	ASSISTANT CITY MANAGER	145,834	218,751
129	ASSISTANT PLANT MANAGER	81,206	121,809
117	BACKFLOW PRESENTION INSTALLATION AND INSPECTOR	52,346	78,519
108	BATTALION CHIEF - EMS	94,006	141,009
120	BATTALION CHIEF - OPERATIONS	94,006	141,009
120	BATTALION CHIEF - TRAINING	94,006	141,009
113	BENEFITS ADMINISTRATOR	66,809	100,212
120	BUILDING CODES INSPECTOR TRAINEE	47,479	71,219
106	BUILDING CODES INSPECTOR I	57,711	86,568
110	BUILDING CODES INSPECTOR II	63,627	95,440
112	BUILDING CODES INSPECTOR III	70,149	105,223
114	BUILDING OFFICIAL	94,006	141,009
120	BUS DRIVER	41,015	61,522
103	CDBG PROGRAM MANAGER	81,206	121,809
117	CHIEF ACCOUNTANT	81,206	121,809
122	CITY CLERK	103,641	155,463
N/A	CITY MANAGER	N/A	N/A
109	CODE ENFORCEMENT OFFICER	54,963	82,445
111	CODE ENFORCEMENT SUPERVISOR	60,597	90,895
124	COMMUNITY RELATIONS AND NEIGHBORHOOD ENGMT DIRECTOR	114,264	171,397
116	COMMUNICATIONS & MARKETING MANAGER	77,339	116,008
106	COMMUNITY SERVICE OFFICER	47,479	71,219
111	CONSTRUCTION SPECIALIST	60,597	90,895
112	CONTRACT SPECIALIST	63,627	95,440
111	CREW LEADER	60,597	90,895
111	CRIME ANALYST	60,597	90,895
108	CRIME SCENE/EVIDENCE TECHNCIAN	52,346	78,519
101	CUSTODIAL WORKER I	37,201	55,802
103	CUSTODIAL WORKER II	41,015	61,522
103	CUSTOMER SERVICE REP	41,015	61,522
117	DEPUTY BUILDING OFFICIAL	81,206	121,809
110	DEPUTY CITY CLERK	57,711	86,568
123	DEPUTY FIRE CHIEF	108,824	163,236
123	DEPUTY POLICE CHIEF	108,824	163,236
114	DEVELOPMENT & PERMITTING MANAGER	70,149	105,223
110	DEVELOPMENT SERVICES INSPECTOR	57,711	86,568
111	DIGITAL MEDIA SPECIALIST	60,597	90,895
128	DIRECTOR OF DEVELOPMENT SERVICES	138,890	208,334
127	DIRECTOR OF PLANNING & DEV.	132,275	198,413
101	DOCENTS	37,201	55,802
124	ECONOMIC DEV & PROMOTIONS DIR	114,264	171,397
120	ECONOMIC DEVELOPMENT PROJECT MANAGER	94,006	141,009

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
109	ELECTRICAL TECHNICIAN	54,963	82,445
111	ELECTRICAL TECHNICIAN II	60,597	90,895
106	ENVIRONMENTAL ADMINISTRATIVE SPECIALIST	47,479	71,219
115	ENVIRONMENTAL COORDINATOR	73,656	110,484
103	EQUIPMENT OPERATOR I	41,015	61,522
104	EQUIPMENT OPERATOR II	43,065	64,598
106	EQUIPMENT OPERATOR III	47,479	71,219
109	EQUIPMENT OPERATOR IV	54,963	82,445
113	EXECUTIVE ASST TO CITY MANAGER	66,809	100,212
102	FIELD SERVICE TECHNICIAN	39,061	58,592
127	FINANCE DIRECTOR	132,275	198,413
121	FINANCE MANAGER	98,706	148,060
128	FIRE CHIEF	138,890	208,334
N/A	FIRE LIEUTENANT	73551	128615
120	FIRE MARSHAL	94,006	141,009
111	FIRE PROTECTION INSPECTOR	60,597	90,895
N/A	FIRE FIGHTER EMT	55125	94855
N/A	FIRE FIGHTER PARAMEDIC	56672	97595
108	FISCAL SPECIALIST	52,346	78,519
106	FISCAL TECHNICIAN	47,479	71,219
116	FLEET MAINTENANCE SUPT	77,339	116,008
111	GARAGE FOREMAN	60,597	90,895
111	GIS ANALYST	60,597	90,895
109	GRANT COORDINATOR	54,963	82,445
114	GRANTS MANAGER	70,149	105,223
111	GROUNDS MAINTENANCE SUPERVISOR	60,597	90,895
114	HISTORIC PRESERVATION PLANNER	70,149	105,223
127	HUMAN RESOURCES DIRECTOR	132,275	198,413
120	HUMAN RESOURCES MANAGER	47,479	71,219
111	HUMAN RESOURCES/RISK MGT ANALY	60,597	90,895
115	INDUSTRIAL PRETREATMENT COOR	73,656	110,484
111	INFORMATION AND LICENSING COORDINATOR	60,597	90,895
111	INSTRUMENT CONTROL SPECIALIST	60,597	90,895
N/A	INTERN	34,042	43,142
104	INVENTORY AND PARTS TECHNICIAN	43,065	64,598
106	IRRIGATION TECHNICIAN	47,479	71,219
118	IT SERVICE DELIVERY COORDINATO	85,267	127,899
109	IT TECHNICIAN I	54,963	82,445
111	IT TECHNICIAN II	60,597	90,895
107	LEAD CUSTOMER SERVICE REP	49,853	74,780
107	LEAD GROUNDSKEEPER	49,853	74,780
105	LEAD MAINTENANCE WORKER	45,218	67,828
105	LEAD PARTS TECHNICIAN	45,218	67,828
113	LEAD WATER OPERATOR	66,809	100,212
113	LEAD WASTEWATER OPERATOR	66,809	100,212
101	LIFEGUARD	37,201	55,802
109	LIFT STATION MECHANIC	54,963	82,445
106	LIFT STATION OPERATOR	47,479	71,219
107	LIHEAP CASE WORKER	49,853	74,780
102	LIHEAP OUTREACH TECHNICIAN	39,061	58,592
113	LIHEAP PROGRAM MANAGER	66,809	100,212
104	LITTER CONTROL MAINTENANCE WORKER	43,065	64,598
106	LOGISTICS COORDINATOR	47,479	71,219

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
102	MAINTENANCE WORKER	39,061	58,592
105	MECHANIC I	45,218	67,828
107	MECHANIC II	49,853	74,780
109	MECHANIC III	54,963	82,445
111	MUSEUM CURATOR	60,597	90,895
103	MUSEUM ASSISTANT	41,015	61,522
117	NETWORK ENGINEER	81,206	121,809
121	NETWORK OPERATIONS MANAGER	98,706	148,060
104	PARK RANGER	43,065	64,598
112	PARKS & OPERATIONS SUPERVISOR	63,627	95,440
117	PARKS & RECREATION OPNS MANAGER	81,206	121,809
114	PARKS/RECREATION OPERATIONS SUPT.	70,149	105,223
109	PAYROLL ANALYST	54,963	82,445
104	PERMIT COORDINATOR	43,065	64,598
113	PLANNER	66,809	100,212
120	PLANNING ENGINEER/FLOODPLAIN MANAGER	94,006	141,009
120	PLANNING MANAGER	94,006	141,009
109	PLANNING TECHNICIAN	54,963	82,445
111	PLANS EXAMINER I	60,597	90,895
113	PLANS EXAMINER II	66,809	100,212
120	PLANTS MANAGER	94,006	141,009
121	POLICE CAPTAIN	98,706	148,060
128	POLICE CHIEF	138,890	208,334
N/A	POLICE LIEUTENANT	85,267	126,608
N/A	POLICE OFFICER	66,560	108,488
N/A	POLICE OFFICER CADET	41,600	N/A
104	POLICE RECORDS TECHNICIAN	43,065	64,598
N/A	POLICE SERGEANTS	68,106	110,149
110	POOL SUPERVISOR	57,711	86,568
120	PROJECT MANAGER/PLANNING & ENG	94,006	141,009
120	PROJECT MANAGER/PUBLIC WORKS	94,006	141,009
120	PROJECT MANAGER/UTILITIES	94,006	141,009
105	PROPERTY/FIXED ASSETS TECH	45,218	67,828
120	PUBLIC WORKS ENGEINEER	94,006	141,009
116	PUBLIC WORKS MAINTENANCE SUPT	77,339	116,008
120	PUBLIC WORKS OPERATIONS MANAGER	94,006	141,009
128	PUBLIC WORKS DIRECTOR	138,890	208,334
114	PURCHASING COORDINATOR	70,149	105,223
120	PURCHASING MANAGER	94,006	141,009
111	RECREATION FACILITY SUPERVISOR	60,597	90,895
105	RECREATION FACILITY COORDINATOR	45,218	67,828
115	RECORDS MANAGER	73,656	110,484
101	RECREATION ACTIVITY LEADER	37,201	55,802
127	RECREATION SERVICES DIRECTOR	132,275	198,413
120	RECREATION SERVICES MANAGER	94,006	141,009
107	RECREATION SERVICES SUPERVISOR	49,853	74,780
117	RISK MANAGEMENT ADMINISTRATOR	81,206	121,809
115	SENIOR ACCOUNTANT	73,656	110,484
120	SENIOR ENGINEER	94,006	141,009
115	SENIOR PLANNER	73,656	110,484
113	SENIOR PUBLIC WORKS INSPECTOR	66,809	100,212
102	SIGN TECHNICIAN	39,061	58,592
111	SIGN/TRAFFIC COORDINATOR	60,597	90,895
106	SOLID WASTE CUSTOMER SUPPORT	47,479	71,219

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
116	SOLID WASTE MANAGER	77,339	116,008
112	SPECIAL EVENTS COORDINATOR	63,627	95,440
107	SPRAY TECHNICIAN	49,853	74,780
113	SENIOR HR ANALYST-BENEF,WELL,RA	66,809	100,212
116	STORMWATER SUPERINTENDENT	77,339	116,008
119	STRATEGIC COMMUNICATION MGR	89,529	134,294
116	STRATEGIC PERFORMANCE MANAGER	77,339	116,008
116	STREETS SUPERINTENDENT	77,339	116,008
114	SUPPORT SVCS RECORDS SUPV	70,149	105,223
116	SYSTEM ANALYST	77,339	116,008
115	SYSTEM SECURITY ADMINISTRATOR	73,656	110,484
118	SYSTEMS ENGINEER	85,267	127,899
105	TRADES MAINTENANCE TECH I	45,218	67,828
108	TRADES MAINTENANCE TECH II	52,346	78,519
118	TRAINING CAPTAIN	85,267	126,608
107	UTILITY BILLING AND CUSTOMER SERVICE COORDINATOR	49,853	74,780
105	UTILITY BILLING COORDINATOR	45,218	67,828
111	UTILITY CREW LEADER	60,597	90,895
113	UTILITY CUSTOMER SERVICE & REVENUE MANAGER	66,809	100,212
120	UTILITY ENGINEER MANAGER	94,006	141,009
109	UTILITY FIELD LOCATE SPEC	54,963	82,445
103	UTILITY FIELD SERVICE TECH I	41,015	61,522
105	UTILITY FIELD SERVICE TECH II	45,218	67,828
108	UTILITY FIELD SERVICE TECH III	52,346	78,519
107	UTILITY FIELD SPECIALIST	49,853	74,780
111	UTILITY INSPECTOR	60,597	90,895
120	UTILITY OPERATIONS MANAGER	94,006	141,009
107	UTILITY OPERATIONS SPECIALIST	49,853	74,780
109	UTILITY OPERATIONS TECHNICIAN	54,963	82,445
111	UTILITY PLANT MAINT/MECHANIC	60,597	90,895
116	UTILITY PLANTS MAINTENANCE SUPERINTENDENT	77,339	116,008
122	UTILITY SUPPORT SERVICES MGR	103,641	155,463
120	UTILITY SYSTEMS ENGINEER	94,006	141,009
116	UTILITY SYSTEMS INSPCTNS SPRVS	77,339	116,008
112	UTILITY SYSTEMS MAIN SUPV	63,627	95,440
107	UTILITY PLANT OPERATOR TRAINEE	49,853	74,780
109	UTILITY WASTEWTR PLANT OPR I	54,963	82,445
111	UTILITY WASTEWTR PLANT OPR II	60,597	90,895
112	UTILITY WASTEWTR PLANT OPR III	63,627	95,440
109	UTILITY WATER PLANT OPR I	54,963	82,445
111	UTILITY WATER PLANT OPR II	60,597	90,895
112	UTILITY WATER PLANT OPR III	63,627	95,440
106	VACUUM SEWER SYSTEM SPECIALIST	47,479	71,219
107	VALVE MAINTENANCE TECHNICIAN	49,853	74,780
105	VOLUNTEER PROGRAM COORDINATOR	45,218	67,828
109	W/WW QUALITY CONTROL TECHNICIAN	54,963	82,445
116	WASTEWATER SUPERINTENDENT	77,339	116,008
114	WATER QUALITY ENGINEER	70,149	105,223
120	WATER RESOURCE ENGINEER	94,006	141,009
116	WATER SUPERINTENDENT	77,339	116,008



CITY OF
SANFORD
FLORIDA

CAPITAL IMPROVEMENT PLAN

- **FIVE YEAR CAPITAL PLAN**
- **CAPITAL PLAN PROJECT DETAIL**

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Governmental						
Revenues						
Impact Fees - Fire	-	-	-	-	-	-
Impact Fees - Police	-	4,200	-	-	-	4,200
Impact Fees - Recreation	-	-	-	-	250,000	250,000
Transfers from General Fund	5,961,699	6,054,523	6,236,159	6,423,243	6,615,941	31,291,565
Total Governmental Capital Funding	\$ 5,961,699	\$ 6,058,723	\$ 6,236,159	\$ 6,423,243	\$ 6,865,941	\$ 31,545,765
Expenditures						
Fire						
Equipment						
Equipment (Hose, Nozzles, Rope)	-	30,000	30,000	20,000	20,000	100,000
Ballistic Protection & EMS Equipment	-	40,000	-	-	-	40,000
Binder Lifts	-	11,825	-	-	-	11,825
Bunker Gear Washer	-	-	-	-	10,000	10,000
Cardiac Monitors	-	-	-	414,000	-	414,000
Cardiac Training Monitor	-	-	-	7,000	-	7,000
Cascade Breathing Compressor	-	-	60,000	-	-	60,000
Dive Gear	-	40,000	-	-	-	40,000
EMS Bicycle (Four Bicycles)	-	-	-	-	12,000	12,000
Extrication Equipment	-	-	-	-	110,000	110,000
Paramedicine Monitor	-	46,000	-	-	-	46,000
Patient Care Report Tablets	-	-	-	75,000	-	75,000
Stryker Power Load	-	-	180,000	-	-	180,000
Stryker Stretcher	-	-	195,000	-	-	195,000
Thermal Imaging Cameras	-	-	-	-	130,000	130,000
Thermal Imaging Masks Mounted	-	-	25,500	-	-	25,500
USAR Equipment	-	12,000	12,000	10,000	10,000	44,000
Vehicles						
15 Passenger Van***	-	-	-	60,000	-	60,000
Boat Replacement	-	-	-	-	250,000	250,000
Command Vehicle (BC31) (Unit 28)	-	-	130,000	-	-	130,000
Dive Truck	-	-	170,000	-	-	170,000
Engine Replacement	1,150,000	-	1,242,000	-	1,342,000	3,734,000
Inspector Vehicle (Unit 37)	-	80,000	85,000	-	-	165,000
Inspector Vehicle (Unit 38)	-	-	-	80,000	-	80,000
Kubota	-	-	18,000	-	-	18,000
Rescue - 22	-	405,000	-	425,000	-	830,000
Rescue - 32B	-	590,220	-	-	-	590,220
Special Event ATV***	-	-	-	82,000	-	82,000
Staff Vehicles (Admin) (Unit 27)	-	-	-	408,195	-	408,195
Staff Vehicles (Admin) (Unit 29)	-	85,000	-	-	95,000	180,000
Tower 31	-	-	-	-	2,500,000	2,500,000
Tower 40***	-	2,495,000	-	-	-	2,495,000
USAR Trailer & Truck Replacement	-	-	190,000	-	-	190,000
Utility Vehicles (Ops - F350, F250)	-	85,000	-	90,000	-	175,000
Water Craft	-	-	100,000	-	-	100,000
Projects						
Duct Cleaning for the Public Safety Building	50,000	-	-	50,000	-	100,000
Electrical System Swap	75,000	-	-	-	-	75,000
Exterior Painting of the Public Safety Building	-	160,000	-	-	-	160,000
Gas Monitors	-	-	8,000	-	-	8,000
Gas Monitor Test System	-	8,000	-	-	-	8,000
Office Furniture Replacement	-	-	-	11,000	-	11,000
Policy Management for Standard Operating Procedures (SOPs)***	-	53,000	-	-	-	53,000
Posicheck Rebuild	10,000	-	-	-	-	10,000
Replace Locks on Crew Lockers	-	-	-	9,600	-	9,600
Station 31 Bay Floor Resurfacing	-	40,000	-	-	-	40,000
Station 31 Remodel	-	1,000,000	-	-	-	1,000,000
Station 32 Remodel	-	500,000	-	-	-	500,000
Station 38 Remodel***	-	2,500,000	-	-	-	2,500,000
Station Security Systems	-	-	-	22,000	-	22,000
Training Facility Spray Foam***	-	22,000	4,000	4,000	4,000	34,000
Vents/Fans	-	-	60,000	-	-	60,000
Total Fire	1,285,000	8,203,045	2,509,500	1,767,795	4,483,000	18,248,340
City Manager						
Equipment	-	4,752	2,444	-	-	7,196
Furniture	-	-	-	-	-	-
Total City Manager	-	4,752	2,444	-	-	7,196

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Economic Development						
Equipment	-	611	-	-	-	611
Total Economic Development	-	611	-	-	-	611
City Clerk						
Equipment	-	4,888	-	-	1,016	5,904
Total City Clerk	-	4,888	-	-	1,016	5,904
City Commission						
Equipment	-	1,220	-	-	-	1,220
Total Commission	-	1,220	-	-	-	1,220
Code Enforcement						
Vehicles	-	80,000	127,500	-	-	207,500
Equipment	-	14,356	-	-	1,016	15,372
Total Code Enforcement	-	94,356	127,500	-	1,016	222,872
Planning						
Equipment	-	44,600	-	-	-	44,600
Total Community Improvement	-	44,600	-	-	-	44,600
Human Resources						
Equipment	-	8,620	-	-	-	8,620
Total HR	-	8,620	-	-	-	8,620
Finance						
Furniture	-	-	-	76,785	-	76,785
Equipment	-	11,132	3,664	-	-	14,796
Total Finance	-	11,132	3,664	76,785	-	91,581
Finance - Information Technology						
Cybersecurity	30,000	-	-	-	-	30,000
Data Migration	150,000	-	-	-	-	150,000
Equipment and Hardware	150,000	150,000	125,000	125,000	125,000	675,000
ERP Server	100,000	-	-	-	-	100,000
Firewall	10,000	-	-	-	-	10,000
GIS Applications	-	50,000	-	-	-	50,000
Network Switch Replacements	125,000	-	-	-	-	125,000
Parking Tickets	-	25,000	-	-	-	25,000
Police Network Router	20,000	-	-	-	-	20,000
Reporting Tool for Work Order & Assets	18,000	-	-	-	-	18,000
Security Cameras	-	50,000	-	-	-	50,000
Total Finance- Information Technology	603,000	275,000	125,000	125,000	125,000	1,253,000
Police						
Equipment						
Axon Translate and Draft	180,000	180,000	180,000	-	-	540,000
Dell Tablets	-	12,950	12,950	12,950	12,950	51,800
Interview Room Recording Equipment	-	24,453	-	-	-	24,453
Portable Radios	973,023	25,856	25,856	25,856	25,856	1,076,447
Solar Camera Tower***	-	4,200	4,200	4,200	4,200	16,800
Speed Device	-	14,500	15,000	15,500	16,000	61,000
Vehicles						
In-car Radio	100,986	100,986	100,986	100,986	100,986	504,930
Vehicle Replacements	1,097,690	1,957,000	2,015,710	2,076,181	2,138,467	9,285,048
Projects						
Commercial Chiller for HVAC	-	250,000	-	-	-	250,000
Duct Cleaning for the Public Safety Building	100,000	-	-	100,000	-	200,000
Electrical System Swap	150,000	-	-	-	-	150,000
Exterior Painting of the Public Safety Building	-	320,000	-	-	-	320,000
Interior Painting of the Public Safety Building	-	580,000	-	-	-	580,000
Patrol Briefing Room	-	12,000	-	-	-	12,000
Power FTO Program	-	58,995	4,200	4,200	4,200	71,595
Total Police	2,601,699	3,540,940	2,358,902	2,339,873	2,302,659	13,144,073

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Parks and Recreation						
<u>Equipment</u>						
72" Zero-Turn Commercial Mower	-	25,000	-	-	-	25,000
Commercial Turf Aerator	-	60,000	-	-	-	60,000
Parks and Grounds - Miscellaneous Repairs	169,000	218,000	218,000	218,000	-	823,000
Toro Spray Master 60 Gal	-	30,000	-	-	-	30,000
<u>Vehicles</u>						
Commercial Bus Wrap	-	15,000	-	-	-	15,000
Midsize Passenger ADA Approved Bus***	-	75,000	-	-	-	75,000
Unit 132 Transfer (Utilities)	-	5,200	-	-	-	5,200
Unit 152 Replacement (Crew Dump Truck)	95,000	-	-	-	-	95,000
Unit 153 Replacement (Stadium HD Truck)	-	-	85,000	-	-	85,000
Unit 160 Replacement (Irrigation Tech Truck)	-	70,000	-	-	-	70,000
Unit 161 Replacement (Rear Loader Trash Truck)	-	-	160,000	-	-	160,000
Unit 168 Replacement (Parks Utility Body Truck)	-	65,000	-	-	-	65,000
Unit 172 Replacement (Parks Manager Truck)	-	-	-	55,000	-	55,000
Unit 189 Replacement (Recreation Pickup Truck)	-	-	65,000	-	-	65,000
Unit 191 Replacement	-	-	-	-	65,000	65,000
Unit 194 Replacement (Stadium Pickup Truck)	-	70,000	-	-	-	70,000
Unit 2005 Replacement	-	-	20,000	-	-	20,000
Unit 2158 Replacement (Athletic Field Groomer)	-	35,000	-	-	-	35,000
Unit 2272 Replacement (Zero Turn Mower)	-	20,000	-	-	-	20,000
Unit 2354 Replacement	-	-	-	20,000	-	20,000
Unit 6292 Replacement (Open Utility Trailer)	-	6,000	-	-	-	6,000
Unit 7951 Replacement (HD Utility Cart)	-	40,000	-	-	-	40,000
<u>Aquatic Center</u>						
Fencing	-	-	-	75,000	-	75,000
Painting	-	12,000	-	-	-	12,000
Pool Lane Lines	-	-	-	11,543	-	11,543
Roof Replacement	25,000	-	-	-	-	25,000
Shade Structures	-	-	-	63,000	-	63,000
Touchpads	-	25,000	-	-	-	25,000
Transformers	-	-	11,000	-	-	11,000
<u>Bay Avenue Park</u>						
Pavilion Painting	-	-	-	15,000	-	15,000
<u>Centennial Park</u>						
Gazebo Repair and Painting	-	15,000	-	-	-	15,000
<u>Civic Center</u>						
A/C Replacement	-	500,000	-	-	-	500,000
ADA Requirements	-	120,000	-	-	-	120,000
Annex Partition	-	-	16,000	-	-	16,000
Auditorium Window Framing Replacement	40,000	-	-	-	-	40,000
Boiler Room	-	-	-	-	23,000	23,000
Commercial Catering Equipment	-	-	-	20,000	-	20,000
Electrical System	-	-	-	-	125,000	125,000
Exterior Painting	-	-	-	74,550	-	74,550
Parking Lot	-	-	-	-	40,000	40,000
Plumbing System Replacement	-	250,000	-	-	-	250,000
Roof Replacement	-	-	-	-	500,000	500,000
Sprinklers	-	-	-	46,000	-	46,000
Window Facades	-	-	-	-	33,000	33,000
<u>Coastline Park</u>						
Basketball Courts	-	-	-	30,000	-	30,000
Fitness Course***	-	-	-	-	250,000	250,000
Pavilions	-	-	-	15,000	-	15,000
Restroom	-	-	40,000	-	-	40,000
Soccer/Football Pitch***	-	65,000	-	-	-	65,000
<u>Cultural Arts Center</u>						
HVAC System	-	-	-	520,000	-	520,000
Refurbishment	-	-	35,000	-	-	35,000
<u>Fort Mellon Park</u>						
Clean and Repaint Pavilions	-	60,000	-	-	-	60,000
Curved Shade Structure	-	40,000	-	-	-	40,000
Fitness Trail	-	-	-	-	95,000	95,000
Seatwall and Entry Walls	-	10,000	-	-	-	10,000
Splash Pad Rehabilitation	-	30,000	-	125,000	-	155,000
<u>George Starke Park</u>						
Front Parking Lot Repave and Stripe	-	15,000	-	-	-	15,000
Pavilion Cleaning and Painting	-	-	15,000	-	-	15,000
<u>George Touhy Park</u>						
In-ground Fountain	-	-	10,000	-	-	10,000
<u>Groveview Park</u>						
Asphalt Trail	-	300,000	-	-	-	300,000
Basketball Court	-	-	110,000	-	-	110,000
Parking Lot	-	75,000	-	-	-	75,000
Racquetball Court	-	45,000	-	-	-	45,000
<u>James Dunn Park</u>						
Swing Safety Surface Rebinders	-	10,000	-	-	-	10,000

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Pond Fountain	-	-	10,000	-	-	10,000
<u>Lee P Moore Park</u>						
Asphalt Walking Trail	-	-	-	-	308,000	308,000
Restrooms Painting	-	-	15,000	-	-	15,000
<u>McKribbin Park</u>						
Basketball Court	-	150,000	-	-	-	150,000
Fencing	-	-	45,000	-	-	45,000
Futsal Court	-	150,000	-	-	-	150,000
Lighting	-	-	150,000	-	-	150,000
Parking Lot Repave	55,000	-	-	-	-	55,000
Pavilion	85,000	-	-	-	-	85,000
Restroom	80,000	-	-	-	-	80,000
Septic Replacement	80,000	-	-	-	-	80,000
Sidewalk	-	-	75,000	-	-	75,000
Striping and Parking Stops	8,000	-	-	-	-	8,000
<u>Museum</u>						
Light Fixtures	-	-	27,500	-	-	27,500
Paint Exterior	-	-	15,000	-	-	15,000
Paint Interior	15,000	-	-	-	-	15,000
Security System	-	-	75,000	-	-	75,000
<u>Park on Park</u>						
Pavilion Repainting and Roof Replacement	-	75,000	-	-	-	75,000
Sidewalks	-	-	-	10,000	-	10,000
<u>Paw Park</u>						
Replace Fences	-	-	-	60,000	-	60,000
Replace Misters	-	5,000	-	-	-	5,000
Replace Play Equipment	-	45,000	-	-	-	45,000
Replace Sidewalks	-	-	-	-	10,000	10,000
Replace Water Fountains	-	-	12,000	-	-	12,000
<u>Pinehurst Park</u>						
Paint Restrooms	-	-	10,000	-	-	10,000
Replace Picnic Tables	-	-	-	-	15,000	15,000
<u>Sanford Memorial Stadium</u>						
Digital Information Sign Replacements	-	50,000	-	-	-	50,000
Operational Shed	-	250,000	-	-	-	250,000
Seating Replacements	-	-	90,000	-	-	90,000
<u>South Pinecrest Park</u>						
Paint Pavilion	-	245,000	-	-	-	245,000
Playground Equipment	-	-	-	-	5,000	5,000
Replace Benches	-	15,000	-	-	-	15,000
Tennis Court Repair	-	-	-	15,000	-	15,000
<u>Veterans Memorial Park</u>						
Marina Day Slips	-	20,000	-	-	-	20,000
Pathways to History Signs	-	-	-	-	45,000	45,000
<u>Washington Oaks Park</u>						
Basketball Court Rehabilitation	-	-	-	15,000	-	15,000
Bench Replacements	-	-	-	5,000	-	5,000
Fence Repair	-	-	-	10,000	-	10,000
Pavilion Rehabilitation	-	-	-	15,000	-	15,000
Playground Rehabilitation	-	-	-	345,000	-	345,000
<u>Westside Community Center</u>						
Audio System	-	23,000	-	-	-	23,000
<u>Woodmere Park</u>						
Basketball Court Rehabilitation	-	15,000	-	-	-	15,000
Playground Maintenance	-	-	-	-	10,000	10,000
<u>Wynnewood Park</u>						
Wynnewood Park - Replace Playground, Swings, Safety Surface	275,000	-	-	-	-	275,000
<u>Zinn Beck Ball Park</u>						
Dug Out Upgrade	-	25,000	-	-	-	25,000
Shade Structure	-	15,000	-	-	-	15,000
<u>Miscellaneous</u>						
18th Street Trash Receptacles	-	-	10,000	-	-	10,000
Fire Sprinkler System	-	50,000	-	-	-	50,000
Multi-Facility Security System	-	80,000	-	-	-	80,000
Total Recreation	927,000	3,519,200	1,319,500	1,763,093	1,524,000	9,052,793

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Public Works						
<u>Equipment</u>						
Equipment	-	3,824,287	32,058	146,536	310,522	4,313,403
Fleet - Air Conditioner Machine Replacement	15,000	-	-	-	-	15,000
Fleet - Equipment	-	15,000	11,852	11,852	-	38,704
Fleet - Office Furniture	-	5,000	-	-	-	5,000
<u>Vehicles</u>						
Unit 43 Replacement (Streets Grading Machine)	-	-	250,000	-	-	250,000
Unit 49 Replacement (Streets Crew Truck)	-	90,000	-	-	-	90,000
Unit 51 Transfer (Stormwater to Streets)	15,000	-	-	-	-	15,000
Unit 59 Replacement (Streets Wheeled Loader)	205,000	-	-	-	-	205,000
Unit 60 Replacement (Streets Pickup)	-	55,000	-	-	-	55,000
Unit 66 Replacement (Streets Crew Truck)	-	-	-	100,000	-	100,000
Unit 69/7923 Replacement (Bucket/Chipper)	-	-	400,000	-	-	400,000
Unit 74 Replacement (Streets Foreman Truck)	-	-	-	65,000	-	65,000
Unit 79 Transfer (Stormwater to Streets)	5,000	-	-	-	-	5,000
Unit 105 Replacement (Sign Shop Pickup)	-	55,000	-	-	-	55,000
Unit 111 Replacement (Fleet Roadside Response P/U)	-	75,000	-	-	-	75,000
Unit 113 Replacement (Fleet Foreman Truck)	-	-	55,000	-	-	55,000
Unit 119 Replacement (Facilities Pickup Truck)	-	-	55,000	-	-	55,000
Unit 123 Replacement (Class V Chassis with Aerial)	185,000	-	-	-	-	185,000
Unit 124 Replacement (Class VII Truck w/ 55' Aerial Lift)	-	-	300,000	-	-	300,000
Zero Turn Commercial Mower	-	18,000	-	-	-	18,000
<u>Projects</u>						
Building Improvements	-	5,152,476	357,437	16,094	971,941	6,497,948
Citywide - ADA Upgrades	20,000	20,000	20,000	20,000	20,000	100,000
Fleet - Fuel Tank Restoration	-	-	-	1,000,000	-	1,000,000
Information Center - Carpet Replacement	-	-	-	40,000	-	40,000
Information Center - HVAC Replacement	50,000	-	-	-	-	50,000
Light Pole Replacements	50,000	50,000	50,000	50,000	50,000	250,000
Public Works Complex Renovation	-	1,350,000	-	-	-	1,350,000
Public Works Master Plan	-	193,500	-	-	-	193,500
	545,000	10,903,263	1,531,347	1,449,482	1,352,463	15,781,555
Total Capital Projects Expenditures	5,961,699	26,611,627	7,977,857	7,522,028	9,789,154	57,862,365
Surplus/(Deficit)	-	(20,552,904)	(1,741,698)	(1,098,785)	(2,923,213)	(26,316,600)
Roads and Streets						
<u>Local Option Gas Tax</u>						
Revenues						
Local Option Gas Tax	-	900,000	900,000	900,000	900,000	3,600,000
Use of Reserves	-	-	-	-	-	-
Total Capital Funding	-	900,000	900,000	900,000	900,000	3,600,000
Expenditures						
Streets - Brick Repair	-	250,000	250,000	250,000	250,000	1,000,000
Streets - Misc Concrete Repair	-	100,000	100,000	100,000	100,000	400,000
Street Rehabilitation Program	-	500,000	500,000	500,000	500,000	2,000,000
Roadway Markings	-	50,000	50,000	50,000	50,000	200,000
Total Capital Expenditures	-	900,000	900,000	900,000	900,000	3,600,000
Surplus/(Deficit)	-	-	-	-	-	-
Roads and Streets						
<u>Third and Fourth Generation Sales Tax</u>						
Revenues						
Sales Tax	4,159,000	3,445,000	3,420,000	3,420,000	3,400,000	17,844,000
Use of Reserve	1,401,000	-	-	-	-	1,401,000
Total Capital Funding	5,560,000	3,445,000	3,420,000	3,420,000	3,400,000	19,245,000
Expenditures						
1st Street Lighting	1,250,000	-	-	-	-	1,250,000
Concrete Repair	400,000	300,000	300,000	300,000	300,000	1,600,000
Road Rehabilitation	3,650,000	3,000,000	3,000,000	3,000,000	3,000,000	15,650,000
Road Striping	75,000	75,000	50,000	50,000	50,000	300,000
Traffic Conditions - Calming	35,000	20,000	20,000	20,000	-	95,000
Traffic Loop Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Variable Air Volume Replacement	100,000	-	-	-	-	100,000
Total Capital Expenditures	5,560,000	3,445,000	3,420,000	3,420,000	3,400,000	19,245,000
Surplus/(Deficit)	-	-	-	-	-	-

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
9th Cent Sales Tax						
<u>9th Cent Sales Tax</u>						
Revenues						
9th Cent Sales Tax	521,074	536,706	552,807	569,392	586,473	2,766,453
Use of Reserves	103,926	88,294	72,193	55,608	38,527	358,547
Total Capital Funding	625,000	625,000	625,000	625,000	625,000	3,125,000
Expenditures						
Brick Repair	100,000	100,000	100,000	100,000	100,000	500,000
Miscellaneous Concrete	100,000	100,000	100,000	100,000	100,000	500,000
Road Rehabilitation	425,000	425,000	425,000	425,000	425,000	2,125,000
Total Capital Expenditures	625,000	625,000	625,000	625,000	625,000	3,125,000
Surplus/(Deficit)	-	-	-	-	-	-
Stormwater						
Revenues						
Rate Revenue	2,022,732	1,695,000	1,745,850	1,798,226	1,500,000	8,761,808
State Revolving Loan*	-	-	-	-	-	-
Use of Reserves	5,100,268	-	2,954,150	601,775	-	8,656,193
Total Capital Funding	7,123,000	1,695,000	4,700,000	2,400,000	1,500,000	17,418,000
Expenditures						
<u>Equipment</u>						
42" Hydraulic Tilting Bucket Attachment	8,000	-	-	-	-	8,000
Stormwater Pipe Robot and Imaging System	165,000	-	-	-	-	165,000
<u>Vehicles</u>						
Unit 47 Transfer (Streets to Stormwater)	-	60,000	-	-	-	60,000
Unit 52 Replacement (Gradall Machine)	-	-	-	500,000	-	500,000
Unit 55 Replacement (Telescopic Boom Mower)	300,000	-	-	-	-	300,000
Unit 65 Replacement (Class VII Flatbed Truck)	-	135,000	-	-	-	135,000
Unit 70 Replacement (Public Works Inspector SUV)	-	50,000	-	-	-	50,000
Unit 75 & 76 Replacement (Public Works Transport Truck)	-	250,000	-	-	-	250,000
Unit 80 Replacement (Street Sweeper)	-	-	400,000	-	-	400,000
Unit 84 Replacement (Street Sweeper)	-	-	-	400,000	-	400,000
Unit 90 Replacement (Class VIII Dump Truck)	-	-	150,000	-	-	150,000
Unit 94 Replacement (Combo Vacuum Truck)	-	-	-	600,000	-	600,000
<u>Projects</u>						
24th Street and Revona Inlets	1,100,000	-	-	-	-	1,100,000
Box Culvert McCracken	1,850,000	-	-	-	-	1,850,000
Lake Monroe Basin Study	-	-	-	-	1,000,000	1,000,000
Millcreek East of Persimmon	1,600,000	-	-	-	-	1,600,000
Pine Street Pond	-	300,000	3,250,000	-	-	3,550,000
Pipelining	100,000	100,000	100,000	100,000	-	400,000
Seawall Replacement	500,000	500,000	500,000	500,000	500,000	2,500,000
Secondary Drainage	300,000	300,000	300,000	300,000	-	1,200,000
West Rosalia Stormwater System	1,200,000	-	-	-	-	1,200,000
Total Capital Expenditures	7,123,000	1,695,000	4,700,000	2,400,000	1,500,000	17,418,000
Surplus/(Deficit)	-	-	-	-	-	-
Water/Wastewater						
Revenues						
Re/Rates/Reserves	7,653,296	22,283,814	29,727,362	18,774,140	6,329,387	84,767,999
Water System Development Charges	2,000,000	2,000,000	2,000,000	2,000,000	-	8,000,000
Sewer System Development Charges	-	2,275,000	5,575,000	2,825,000	2,000,000	12,675,000
Grant Funding	4,075,000	41,888,752	16,643,200	2,700,000	3,100,000	68,406,952
Debt Funding	36,950,000	25,653,748	16,821,254	6,208,636	10,682,395	96,316,033
Total Capital Funding	50,678,296	94,101,314	70,766,816	32,507,776	22,111,782	270,165,984
<u>Administration - Water</u>						
Expenditures						
<u>Equipment</u>						
Equipment and Hardware	15,000	15,000	15,000	15,000	15,000	75,000
<u>Vehicles</u>						
Unit 216 Replacement	-	-	-	-	50,000	50,000
Unit 236 Replacement	-	50,000	-	-	-	50,000
Unit 239 Replacement	-	50,000	-	-	-	50,000

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Unit 272 Replacement	-	-	-	-	50,000	50,000
Projects						
Replace Flooring in Customer Service Area	50,000	-	-	-	-	50,000
Total Administration - Water	65,000	115,000	15,000	15,000	115,000	325,000
<u>Administration - Wastewater</u>						
Equipment						
Equipment and Hardware	150,000	154,500	159,135	163,909	168,826	796,370
Vehicles						
Vehicles	-	-	-	-	-	-
Projects						
Projects	-	-	-	-	-	-
Total - Administration - Wastewater	150,000	154,500	159,135	163,909	168,826	796,370
<u>Water Treatment Plants, Wellfield and Water Quality</u>						
Vehicles						
Unit 201 Replacement	-	-	-	-	60,000	60,000
Unit 205 Replacement (Plants Semi Truck)	-	-	135,000	-	-	135,000
Unit 207 Replacement (Plants Semi Truck)	-	200,000	-	-	-	200,000
Unit 209 Replacement	-	60,000	-	-	-	60,000
Unit 211 Replacement	-	-	-	60,000	-	60,000
Unit 212 Replacement (MWP Pickup Truck)	50,000	-	-	-	-	50,000
Unit 217 Replacement (Plants Mini Dump)	-	-	90,000	-	-	90,000
Unit 270 Replacement (Class VIII Dump Truck)	-	-	250,000	-	-	250,000
Unit 276 Replacement	-	65,000	-	-	-	65,000
Unit 281 Replacement (Plants Crane Truck)	130,000	-	-	-	-	130,000
Unit 287 Replacement	-	-	50,000	-	-	50,000
Unit 1262 Replacement (Plants Skidsteer)	-	-	-	150,000	-	150,000
Unit 7432 Replacement (Plants Backhoe)	-	-	-	200,000	-	200,000
Projects						
Auxiliary Plant Improvements	75,000	77,250	79,568	81,955	84,413	398,186
Design and Construction of Water Treatment Plant #3	-	-	10,000,000	-	-	10,000,000
French Avenue Booster Building Rehab **	-	400,000	4,000,000	400,000	-	4,800,000
Hidden Lakes #10R and Golf Course #6 **	1,000,000	-	-	-	-	1,000,000
LCRR Compliance Services	15,000	15,000	15,000	-	-	45,000
Main Water Treatment Plant Improvements	25,000	30,000	35,000	50,000	51,500	191,500
Main Water Treatment Plant Improvements 1, 4 Dioxane *	-	20,000,000	13,793,200	-	-	33,793,200
Miscellaneous Repairs at Plants for Water Quality	300,000	309,000	318,270	327,818	337,653	1,592,741
Replace Diesel Engines for Freeze Protection **	200,000	200,000	-	-	-	400,000
Well Water Rehab (Ongoing)	173,891	179,091	184,463	190,015	196,476	923,936
Total - Water Treatment Plants, Wellfield and Water Quality	1,968,891	21,535,341	28,950,501	1,459,788	730,042	54,644,563
<u>North Water Reclamation Facility</u>						
Equipment						
Equipment Replacement	500,000	515,000	530,450	546,364	562,754	2,654,568
Vehicles						
Unit 271 Replacement; NWRf Dump Truck **	200,000	-	-	-	-	200,000
Projects						
Actiflo Rehabilitation and Upgrades **	2,200,000	-	-	-	-	2,200,000
Bridge Study, Close Front Entrance, New Bridge	150,000	100,000	-	-	-	250,000
Clarifier *	1,750,000	-	-	-	-	1,750,000
Cloth Filtration System **	4,000,000	4,000,000	-	-	-	8,000,000
Control Valve at River	50,000	50,000	50,000	50,000	50,000	250,000
Dryer Repair	400,000	-	-	-	-	400,000
Electrical System Improvements / Upgrades	-	1,000,000	-	-	-	1,000,000
Electrical System Improvements / Upgrades **	-	1,000,000	-	-	-	1,000,000
Equalization Tank **	6,800,000	-	-	-	-	6,800,000
Headworks Replacement **	7,500,000	-	-	-	-	7,500,000
Metal Building on Parcel South of SNWRF **	200,000	-	-	-	-	200,000
Mill Creek Stabilization **	900,000	-	-	-	-	900,000
Miscellaneous Repairs and Maintenance	300,000	309,000	318,270	327,818	337,653	1,592,741
New Volute Thickening System	-	-	-	500,000	1,000,000	1,500,000
North Plant Distribution Pumps	-	-	1,000,000	-	-	1,000,000
North Plant Improvements	260,000	267,800	275,834	284,109	292,632	1,380,375
Roadway Restoration and S/W Modifications	-	2,000,000	-	-	-	2,000,000
Seasonal Discharge Control Valve	150,000	-	-	-	-	150,000
Total - North Water Reclamation Facility	25,360,000	9,241,800	2,174,554	1,708,291	2,243,039	40,727,684
<u>South Water Reclamation Facility</u>						
Equipment						
Equipment	100,000	61,494	63,339	65,239	67,196	357,268
Vehicles						
Unit 126 Replacement	-	-	50,000	-	-	50,000
Unit 200 Replacement	-	55,000	-	-	-	55,000
Unit 206 Replacement	-	-	-	50,000	-	50,000

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
Projects						
Belt Filter Press	165,000	-	-	-	-	165,000
Design and Construction of Water Treatment Plant #3 *	-	17,000,000	-	-	-	17,000,000
Expansion of SSWRC to 6.0 MGD **	6,000,000	3,111,248	-	-	-	9,111,248
Expansion of SSWRC to 6.0 MGD *	-	2,388,752	1,750,000	-	-	4,138,752
Expansion of SSWRC to 6.0 MGD **	-	-	6,584,229	-	-	6,584,229
Miscellaneous Repairs and Maintenance	40,000	40,000	40,000	40,000	40,000	200,000
Odor Control System	500,000	-	-	-	-	500,000
Piping Repair and Replace	200,000	200,000	200,000	200,000	200,000	1,000,000
Sludge Holding Tank No. 2, Equipment Bldg, Blowers, Pumps **	3,000,000	-	-	-	-	3,000,000
Total - South Water Reclamation Facility	10,005,000	22,856,494	8,687,568	355,239	307,196	42,211,497
Lift Stations						
Equipment						
Equipment	-	25,000	25,000	-	-	50,000
Vehicles						
Unit 208 Replacement (Lift Station Support Truck)	73,000	-	-	-	-	73,000
Unit 219 Replacement	-	60,000	-	-	-	60,000
Unit 285 Replacement	-	65,000	-	-	-	65,000
Projects						
Generators/Diesel Pumps *	1,000,000	100,000	100,000	100,000	100,000	1,400,000
Lift Station Panels	60,000	60,000	60,000	60,000	60,000	300,000
Lift Station Rehabilitation/Replacement **	1,200,000	1,200,000	1,200,000	1,200,000	-	4,800,000
Master Lift Station Rework	-	4,000,000	-	-	-	4,000,000
Miscellaneous Repair, Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Rerouting of Lift Stations - Sending more flow to SSWRC **	-	-	-	-	5,000,000	5,000,000
Total - Lift Stations	2,358,000	5,535,000	1,410,000	1,385,000	5,185,000	15,873,000
Water Distribution						
Equipment						
Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Vehicles						
Unit 122 Replacement	-	-	-	60,000	-	60,000
Unit 222 Replacement	-	-	85,000	-	-	85,000
Unit 224 Replacement (Water Distribution Standby)	72,500	-	-	-	-	72,500
Unit 229 Replacement (UT Water & Sewer Crew P/U)	82,500	-	-	-	-	82,500
Unit 231 Replacement (Water Distribution Pickup)	46,000	-	-	-	-	46,000
Unit 233 Replacement	-	-	100,000	-	-	100,000
Unit 234 Replacement	-	55,000	-	-	-	55,000
Unit 238 Replacement	-	-	-	60,000	-	60,000
Unit 243 Replacement (Water Pickup Truck)	46,000	-	-	-	-	46,000
Unit 266 Replacement	-	-	-	60,000	-	60,000
Projects						
18th and Pear Watermain Replacement/Upsizing **	400,000	-	-	-	-	400,000
24th and Ravona Relocates (PW Project)	250,000	-	-	-	-	250,000
AMI New Meters	125,000	125,000	125,000	125,000	125,000	625,000
Critical Water Valve Replacements	300,000	300,000	300,000	300,000	300,000	1,500,000
Force Main Sanora to East Lake Mary Blvd **	200,000	2,200,000	-	-	-	2,400,000
Georgetown WM Relocations *	1,200,000	1,200,000	-	-	-	2,400,000
Hydrant Replacements	250,000	257,500	265,225	273,182	281,377	1,327,284
Line Renewal/Replacement **	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886	6,636,420
Line Replacement/Upsizing ***	2,000,000	2,000,000	2,000,000	2,000,000	-	8,000,000
McCraken Box Culvert (PW Project)	-	50,000	250,000	-	-	300,000
Meter Vault Lid Replacement **	400,000	500,000	150,000	150,000	150,000	1,350,000
New Hydrants	200,000	100,000	100,000	100,000	100,000	600,000
Pressure Gauges along WM's - tied to LS's & SCADA	20,000	20,000	20,000	20,000	20,000	100,000
Utility Building Upgrades	50,000	50,000	-	-	-	100,000
Utility Relocates - 17/92 and 14th Street **	500,000	2,225,000	-	-	-	2,725,000
Utility Relocates	500,000	500,000	500,000	500,000	500,000	2,500,000
Utility Relocates - Celery Ave **	-	1,800,000	1,800,000	-	-	3,600,000
Utility Relocates - Pine Way	-	590,000	-	-	-	590,000
Utility Relocates - Rosalia/Escambia	150,000	400,000	-	-	-	550,000
Valve Boxes	40,000	40,000	40,000	40,000	-	160,000
Total Water Distribution	8,157,000	13,775,000	7,136,350	5,129,091	2,958,263	37,155,704
Sewer Collection						
Equipment						
Equipment and Hardware	10,000	10,000	10,000	10,000	10,000	50,000
Equipment - WW Collections System	75,000	75,000	75,000	75,000	75,000	375,000
Vehicles						
Unit 240 Replacement (Sewer Division HD Truck)	60,000	-	-	-	-	60,000
Unit 245 Replacement	-	90,000	-	-	-	90,000
Unit 253 Replacement	-	50,000	-	-	-	50,000
Unit 261 Replacement	-	-	-	-	100,000	100,000
Projects						
Cherry Property Forcemain Relocate	-	40,000	200,000	-	-	240,000
Flow Redirection Upsizing Project (Elm from Sanford Ave to RC Blvd)**	-	-	10,614,383	-	-	10,614,383
Flow Redirection Upsizing Project (Elm from Sanford Ave to SSWRC)**	-	-	-	11,232,754	-	11,232,754
Georgetown Sewer Relocations *	125,000	200,000	-	-	-	325,000

City of Sanford

Five Year Capital Plan

	2027	2028	2029	2030	2031	Total
LS 22 Discharge Piping Upsizing	-	526,942	-	-	-	526,942
LS 22 Discharge Piping Upsizing **	-	400,000	-	-	-	400,000
LS 30 Service Area Pipeline Upsizing (SJ Pkwy from Rinehart to Codisco)	-	2,950,000	-	-	-	2,950,000
LS 30 Service Area Pipeline Upsizing (From LS 28 to SJ Pkwy)	-	1,700,000	-	-	-	1,700,000
LS 30 Service Area Pipeline Upsizing (From LS 30 to Gravity Line SR 46) ***	-	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Manhole repair and Replacement	150,000	150,000	150,000	150,000	150,000	750,000
Misc. Sewer Line and Forcemain Rehabilitation **	1,000,000	1,030,000	1,760,900	1,092,727	1,125,509	6,009,136
New 12" Forcemain - Sanford Boulevard	-	2,200,000	-	-	-	2,200,000
Nutrient Reduction (Sewer Lining and Manhole Repair) *	-	1,000,000	1,000,000	600,000	-	2,600,000
Pipeline Sewer Improvements	125,000	128,750	132,613	136,591	140,689	663,643
Utility Building Upgrades	50,000	50,000	-	-	-	100,000
Vacuum Sewer System Renewal and Replacement	150,000	154,500	159,135	163,909	168,826	796,370
Vacuum Sewer System Capacity Study	100,000	-	-	-	-	100,000
Total Sewer Collection Distribution	1,845,000	12,755,192	16,102,031	15,460,981	3,770,024	49,933,228
<u>Reclaimed Water System</u>						
<u>Equipment</u>						
Equipment	-	500,000	500,000	-	-	1,000,000
<u>Projects</u>						
Georgetown RW Main Relocation	150,000	50,000	-	-	-	200,000
Miscellaneous Reclaim Water Discharge Line Repair	119,405	122,987	126,677	130,477	134,392	633,938
Reclaimed Water Ground Storage Tank ***	-	275,000	3,575,000	825,000	-	4,675,000
Miscellaneous Reclaim Water Repair and Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
New 5 MG Reclaimed Water Ground Storage Tank *	-	-	-	2,000,000	3,000,000	5,000,000
New 5 MG Reclaimed Water Ground Storage Tank **	-	-	-	2,000,000	3,000,000	5,000,000
New Site 10 Reclaimed Water Pumping Station **	-	6,300,000	-	-	-	6,300,000
Site 10 Maintenance and Culverts	250,000	250,000	250,000	250,000	250,000	1,250,000
Site 10 Storage Pond	-	385,000	1,430,000	1,375,000	-	3,190,000
RW Pressure Gauges	50,000	50,000	50,000	50,000	50,000	250,000
Total Reclaimed Water System	769,405	8,132,987	6,131,677	6,830,477	6,634,392	28,498,938
Total Capital Expenditures	50,678,296	94,101,314	70,766,816	32,507,776	22,111,782	270,165,984
Surplus/(Deficit)	-	-	-	-	-	-
	-	(20,552,904)	(1,741,698)	(1,098,785)	(2,923,213)	(26,316,600)

*These items are listed in the CIP budget but not in the City's budget - awaiting grant funding.

**These items are listed in the CIP budget but not in the City's budget - awaiting debt funding.

***These items are requests for new infrastructure, equipment, etc.... and not in the City's current asset inventory.



Capital Item Detail

Engine Replacement

Department:	Fire	Location:	Station 38
Division:	Fire- Operations	District:	4
Account Number:	360-3001-522.64-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	5 years

Description:

Replacement Fire Engine Pumper for fire suppression and emergency response.

Justification:

Replacement of the 2010 Pierce Arrow XT (Unit 14), which is 16 years old with 128,754 miles and 14,284 engine hours. The vehicle's engine was rebuilt in 2022 and the repair costs over the last 5 years exceeds \$130,000.
Replacing this engine will reduce front line out of service times.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$1,150,000	\$0	\$1,242,000	\$0	\$1,342,000	\$3,734,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$1,150,000	\$0	\$1,242,000	\$0	\$1,342,000	\$3,734,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Posicheck Rebuild

Department:	Fire	Location:	Station 31
Division:	Fire- Operations	District:	City Wide
Account Number:	360-3001-522.64-00 --.-	Project Number:	FDEQP
Type:	Replacement	Useful Life:	10 years

Description:

Rebuild our current Posicheck machine.

Justification:

The posicheck machine is used to evaluate the readiness of a Self-Contained Breathing Apparatus (SCBA). Our current posicheck needs to be updated to the latest version to better serve our needs. The posicheck machine is over 20 years old.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Cybersecurity Tool - Splunk

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.46-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	7 years

Description:

Splunk

Justification:

Splunk

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$30,000	\$35,000	\$35,000	\$35,000	\$135,000



Capital Item Detail

Data Migration

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.31-00 --.-	Project Number:	ITDIGI
Type:	New	Useful Life:	7 years

Description:

Data Migration - based on strategy developed in fy26

Justification:

Data is a mess.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Professional Services	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replacement Equipment and Hardware

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.52-00 --.-	Project Number:	ITEQP
Type:	Replacement	Useful Life:	5 years

Description:

City employees rely on stable and efficient computers to perform their job responsibilities at a high level. IT replaces computers every 5 years to ensure IT services are reliable and secure.

Justification:

Total cost of ownership to support a computer device increases significantly after year 4 of computer usage. In addition, operating system, applications, and security practices increasingly place demands on newer technology to support these services. This is an ongoing effort and this request projects the costs through 2029.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$150,000	\$150,000	\$125,000	\$125,000	\$125,000	\$675,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Operating Supplies	\$150,000	\$150,000	\$125,000	\$125,000	\$125,000	\$675,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace ERP Server

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	7 years

Description:

Financial application server & tape library system replacement.

Justification:

EOL

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Firewall

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.52-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	7 years

Description:

Replace firewall at 6th street location.

Justification:

EOL

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Operating Supplies	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Network Switches

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00 --.-	Project Number:	ITEQP
Type:	Replacement	Useful Life:	7 years

Description:

The network switches direct network traffic throughout the City and Internet. The plan is to replace switches in the primary Data Center in FY25. The remainder of the fleet will be replaced in FY26 and FY27. Replacing the main Data Center core switches with new technology will significantly improve application and network performance and security.

Justification:

The network switches are approaching end of support by the manufacturer and need to be replaced to minimize significant downtime.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Police Network Router

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	7 years

Description:

This project is to replace the aging secure network router with Sanford Police and Seminole County Sheriff's Office. The replacement will ensure improved network performance, enhanced security, and support for modern devices and applications. The current infrastructure is outdated, leading to connectivity issues, security vulnerabilities, and limited scalability.

Justification:

Replacing the secure network router will ensure the newer technology complies with CJIS and FDLE technical and security requirements.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Reporting Tool for Work Order & Assets

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	7 years

Description:

Cognos reporting tool

Justification:

Cognos

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$18,000	\$0	\$0	\$0	\$0	\$18,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$18,000	\$0	\$0	\$0	\$0	\$18,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500



Capital Item Detail

Axon Translate and Draft 1

Department:	Police	Location:	PSC - Police
Division:	Police- Standards and Community	District:	City Wide
Account Number:	360-2034-521.64-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	5 years

Description:

Axon Translate works with our body cameras to assist Officers in real-time with the ability to translate for members of the public whose primary language is not English. The system currently can translate up to 50 languages in real-time.
 Axon Draft 1 is a program which assists in streamlining report writing. The program utilizes the Officers body camera audio captured from a call for service to create a draft report for the Officer.

Justification:

Axon Translate enhances communication between our Officers and members of the public; without having to delay critical information or tie up additional resources to acquire a translation for the primary Officer.
 Axon Draft 1 will cut back the amount of time an Officer spends on completing a report. It allows the officer to review the draft report, make changes if needed; then submit the final draft into the report system.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$180,000	\$180,000	\$180,000	\$0	\$0	\$540,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$180,000	\$180,000	\$180,000	\$0	\$0	\$540,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Portable Radios

Department:	Police	Location:	PSC - Police
Division:	Police- Patrol/Uniform	District:	City Wide
Account Number:	360-2023-521.64-00 --.-	Project Number:	PDEQP
Type:	New	Useful Life:	5 years

Description:

Portable radio, APXNEXT Portable Radio and accessories. Motorola estimate--For 154 Police portable radios the estimate \$1,946,022.54 (\$12,636.51 per radio -FY 26 Quote with a 5% inflation increase).

Justification:

The current radios the police department relies on for vital, lifesaving communications are no longer being made and supported. The new radios public safety communications are now using in our emergency network are \$12,636.51 per radio. The purchase of 154 radios is needed to replace the existing radios for all police responders which include police officers, community service officers and designated support staff.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$973,023	\$0	\$0	\$0	\$0	\$973,023

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$973,023	\$0	\$0	\$0	\$0	\$973,023

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

In-car Radio, APX 6500 Mobile Radio

Department:	Police	Location:	PSC - Police
Division:	Police- Patrol/Uniform	District:	City Wide
Account Number:	360-2023-521.52-00 --.-	Project Number:	PDEQP
Type:	New	Useful Life:	7 years

Description:

15 In-car radio, APX 6500 Mobile Radio and accessories--Motorola estimate: For 15 Police in-car radios the estimate is \$100,985.25 (\$6,732.35 per radio – FY 2026 quote pricing with a 5% inflation)

Justification:

Fifteen (15) in-car radios needed for additional 15 new vehicles added to the fleet. In 2013 a grant received by the Police Department allowed a one-time bulk purchase of in-car radios. The 2013 grant has been depleted; this is forcing the Police Department to self-purchase these radios for our vehicles. In-car radios allow for a secondary form of communication for an officer and the dispatcher, or other officers. This ensures officer's safety while on patrol.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$100,986	\$100,986	\$100,986	\$100,986	\$0	\$403,944

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Operating Supplies	\$100,986	\$100,986	\$100,986	\$100,986	\$0	\$403,944

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Police Vehicles

Department:	Police	Location:	PSC - Police
Division:	Police- Patrol/Uniform	District:	City Wide
Account Number:	360-2023-521.64-00 --.-	Project Number:	PDVEH
Type:	Replacement	Useful Life:	5 years

Description:

Currently the police fleet needs 17 vehicles; 10 marked patrol vehicles, and 7 unmarked police vehicles.
 Marked Units Quote 66105 –(10) with 5% inflation (\$737,415)
 Unmarked Quote (Explorers) 68470 (7) with 5% inflation –(\$360,274.95)

Justification:

Providing efficient police services within a municipality requires officers to patrol and respond to calls for service in an assigned reliable police vehicle. Due to the nature of municipal law enforcement work, police vehicles must endure rigorous service. Fleet Maintenance provides outstanding service for the Police Department's fleet and recommends annually which vehicles to be replaced. They track the age, mileage, and the amount of funding that is annually expended to maintain each vehicle.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$1,097,690	\$1,097,690	\$1,097,690	\$1,097,690	\$0	\$4,390,760

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$1,097,690	\$1,097,690	\$1,097,690	\$1,097,690	\$0	\$4,390,760

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Duct Cleaning for the Public Safety Building

Department:	Police	Location:	PSC - Police
Division:	Police-Administration	District:	City Wide
Account Number:	360-2022-521.46-00 360-3002-522.46-00	Project Number:	NEW
Type:	New	Useful Life:	3 years

Description:

Duct Cleaning for the Public Safety Building

Justification:

A Mold Assessment was completed on the duct work throughout the PSC on November 24, 2025. The recommendation was to engage a licensed mold remediation contractor (Florida Mold Assessor); AMRT-certified or CMR-accredited) to clean the ducts to remove mold types of concern that were located during the assessment. The duct cleaning is essential to provide a safe and healthy work environment for all employees working at the Public Safety Complex.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$150,000	\$0	\$0	\$150,000	\$0	\$300,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$150,000	\$0	\$0	\$150,000	\$0	\$300,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Electrical System Swap

Department:	Police	Location:	PSC - Police
Division:	Police-Administration	District:	City Wide
Account Number:	360-2022-521.46-00 360-3002-522.46-00	Project Number:	NEW
Type:	Replacement	Useful Life:	15 years

Description:

Proactively replacing the electrical system. A complete replacement is more cost-effective than continued reactive repairs and temporary fixes. Investing in this critical building system will extend the useful life of the facility, enhance operational reliability, and ensure a safe environment for occupants and the public.

Justification:

Project will be handled by Public Works, per Director Brynt Johnson: The existing electrical system is no longer serviceable nor reliable. Continued reliance on this aging infrastructure presents an elevated risk of system failure, electrical hazards, and unplanned service interruptions. Not addressing this could expose the organization to liability and potential life safety concerns.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$225,000	\$0	\$0	\$0	\$0	\$225,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$225,000	\$0	\$0	\$0	\$0	\$225,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Capital Amenities

Department:	Parks & Recreation	Location:	City Wide
Division:	Parks	District:	City Wide
Account Number:	360-5508-572.46-00 --.-	Project Number:	PGEQP
Type:	Replacement	Useful Life:	1 year

Description:

For replacement of items such as water fountains, doggy stations, benches, picnic tables, trash receptacles, basketball nets, backboards, tennis nets, ash urns, toilet seats, toilet paper dispensers, soap dispenser, swing seats, swing chains, grills, park signs, rubber mulch and binding material for playground safety surfaces.

Justification:

These are items that fall under the monetary capital replacement criteria but are purchased on a semi-annual or annual basis due to weather, wear and tear, vandalism, and usage. Items worn or broken need replacement due to hazards and safety issues.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$169,000	\$218,000	\$218,000	\$218,000	\$0	\$823,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$169,000	\$218,000	\$218,000	\$218,000	\$0	\$872,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 152 Replacement; Crew Dump Truck

Department:	Parks & Recreation	Location:	City Wide
Division:	Parks	District:	City Wide
Account Number:	360-5508-572.64-00 --.-	Project Number:	PGVEH
Type:	Replacement	Useful Life:	15 years

Description:

Class IV Medium-Duty Crew Cab Truck with 9' Hydraulic Dump Body

Justification:

The replacement of Vehicle #152 is critical for maintaining the safety and functionality of the parks. Replacing it with a crew cab truck with a dump body will not only streamline operations but also improve efficiency by consolidating the roles of multiple vehicles into one. The dump body is key for hauling materials like dirt, mulch, and debris; essential materials for tasks like landscaping, repairs, and general maintenance of parks.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$95,000	\$0	\$0	\$0	\$0	\$95,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$95,000	\$0	\$0	\$0	\$0	\$95,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$500	\$1,000	\$1,500	\$2,250	\$3,500	\$8,750



Capital Item Detail

Roof Replacement at Aquatic Center

Department:	Parks & Recreation	Location:	Sanford Aquatic Center
Division:	Recreation Facilities	District:	4
Account Number:	360-5502-575.46-00 --.-	Project Number:	SFPOOL
Type:	Replacement	Useful Life:	30 years

Description:

Roof replacement of the Larry A. Dale Aquatic Center is requested due to the deteriorating condition of the roof, which is experiencing warping and lifting shingles.

Justification:

These issues compromise the roof's integrity, potentially leading to leaks, water damage, and further structural deterioration. Replacing the roof will prevent costly repairs in the future, protect the building's interior, and ensure long-term durability and safety. Timely replacement is crucial to maintain the facility's functionality and prevent potential hazards associated with roof failure.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Auditorium Window Framing Replacement at Civic CTR

Department:	Parks & Recreation	Location:	Sanford Civic Center
Division:	Recreation Facilities	District:	1
Account Number:	360-5502-575.46-00 --.-	Project Number:	SFCCSC
Type:	Replacement	Useful Life:	15 years

Description:

Request to replace the deteriorating 3/4-inch wood quarter-rounds with moisture-resistant, pressure-treated wood.

Justification:

It is likely that the wood framing securing the auditorium's glass was not pressure-treated for moisture exposure. The current deterioration is limited to areas at the slab level, and it is crucial to address the replacement promptly to prevent further damage.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

McKibbin Parking Lot Repave

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.63-00 --.-	Project Number:	PG0805
Type:	Replacement	Useful Life:	10 years

Description:

McKibbin parking lot paving and restriping.

Justification:

The park is currently below City standards and has not undergone significant improvements in over 20 years. As a result, site conditions have steadily deteriorated, and the facility now requires substantial rehabilitation and revitalization to restore functionality, safety, and overall community value. As a result of the site conditions some amenities have been removed for safety.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

McKibbin Pavilion

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.46-00 --.-	Project Number:	PG0805
Type:	Replacement	Useful Life:	10 years

Description:

Replace McKibbin Park pavilion.

Justification:

The park is currently below City standards and has not undergone significant improvements in over 20 years. As a result, site conditions have steadily deteriorated, and the facility now requires substantial rehabilitation and revitalization to restore functionality, safety, and overall community value. As a result of the site conditions some amenities have been removed for safety.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$85,000	\$0	\$0	\$0	\$0	\$85,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$85,000	\$0	\$0	\$0	\$0	\$85,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

McKibbin Restroom

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.46-00 --.-	Project Number:	PG0805
Type:	Replacement	Useful Life:	10 years

Description:

Rehabilitate restroom at McKibbin Park.

Justification:

The park is currently below City standards and has not undergone significant improvements in over 20 years. As a result, site conditions have steadily deteriorated, and the facility now requires substantial rehabilitation and revitalization to restore functionality, safety, and overall community value. As a result of the site conditions some amenities have been removed for safety.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$80,000	\$0	\$0	\$0	\$0	\$80,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$80,000	\$0	\$0	\$0	\$0	\$80,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

McKibbin Septic Replacement

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.46-00 --.-	Project Number:	PG0805
Type:	Replacement	Useful Life:	10 years

Description:

McKibbin Park septic system rehabilitation.

Justification:

The park is currently below City standards and has not undergone significant improvements in over 20 years. As a result, site conditions have steadily deteriorated, and the facility now requires substantial rehabilitation and revitalization to restore functionality, safety, and overall community value. As a result of the site conditions some amenities have been removed for safety.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$80,000	\$0	\$0	\$0	\$0	\$80,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$80,000	\$0	\$0	\$0	\$0	\$80,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

McKibbin Striping and Parking Stops

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.46-00 --.-	Project Number:	PG0805
Type:	Replacement	Useful Life:	10 years

Description:

McKibbin parking lot striping and parking stops

Justification:

The park is currently below City standards and has not undergone significant improvements in over 20 years. As a result, site conditions have steadily deteriorated, and the facility now requires substantial rehabilitation and revitalization to restore functionality, safety, and overall community value. As a result of the site conditions some amenities have been removed for safety.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Interior Painting at the Museum

Department:	Leisure Services	Location:	Sanford Museum
Division:	Museum	District:	1
Account Number:	360-5052-573.46-00 --.-	Project Number:	LS2500
Type:	Replacement	Useful Life:	10 years

Description:

Interior repainting is urgently needed at the Sanford Museum to address moisture-related damage and streaking caused by ongoing roof and window leaks.

Justification:

The Museum is experiencing cracked, bubbling, and flaking paint as a result of water infiltration that occurred before the roof replacement. These conditions not only present an unsightly appearance but can also contribute to the growth of mold and mildew. For the continued care and preservation of the Museum's artifacts, it is essential that the interior painting be completed as soon as possible.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Wynnwood Park Playground

Department:	Parks & Recreation	Location:	Park Facilities
Division:	Parks	District:	1
Account Number:	360-5508-572.46-00 --.-	Project Number:	PG2219
Type:	Replacement	Useful Life:	10 years

Description:

Replace playground, swings, safety surface, and add shade structure in Wynnwood Park.

Justification:

The current playground equipment is outdated, broken, and no longer meets modern safety standards, creating a significant safety hazard for the public. Damaged components, worn materials, and structural deterioration increase the risk of injuries for children who use the playground. As a result, the existing equipment no longer provides a safe environment for recreational use.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$275,000	\$0	\$0	\$0	\$0	\$275,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$275,000	\$0	\$0	\$0	\$0	\$275,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Air Conditioner Machine Replacement

Department:	Public Works	Location:	Public Works Complex
Division:	Fleet	District:	City Wide
Account Number:	360-4042-539.63-00 --.-	Project Number:	PWEQP
Type:	Replacement	Useful Life:	8 years

Description:

Air conditioning refrigerant recovery and recycling machine

Justification:

Fleet maintenance utilizes multiple air conditioning refrigerant recovery and recycling machines for regular AC repairs and maintenance. One of our machines is over 25 years old and cannot be repaired or used anymore. These machines are federally mandated to be used for any AC repairs on vehicles and equipment.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 51 Transfer; Stormwater to Streets

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	360-4047-541.64-00 --.-	Project Number:	PWVEH
Type:	New	Useful Life:	5 years

Description:

Unit 51 Intradepartmental Vehicle Transfer

Justification:

Unit 51 has been designated as a Public Works Emergency Response truck during any irregular events that occur after regular business hours have ended. This Standby-Duty was split between Streets and Stormwater in the past, however the Streets Division now handles all road and streets after-hours calls, and requires this truck to be on duty.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$2,000	\$2,250	\$2,450	\$3,000	\$3,150	\$12,850



Capital Item Detail

Unit 59 Replacement; Streets Wheeled Loader

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	360-4047-541.64-00 --.-	Project Number:	PWEQP
Type:	Replacement	Useful Life:	15 years

Description:

Wheeled Front End Loader w. Attachments

Justification:

Unit 59 currently meets criteria for replacement being a 2011 Model Year with 5,000 engine hours. The Streets Division of the Public Works & Utilities Department uses this as their primary loader for everyday tasks on all work done internally by Streets, for example: alley maintenance, sidewalk repairs, roadway grading and installations, millings installation, and more.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$205,000	\$0	\$0	\$0	\$0	\$205,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$205,000	\$0	\$0	\$0	\$0	\$205,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$1,000	\$1,250	\$1,500	\$1,750	\$2,500	\$8,000



Capital Item Detail

Unit 79 Transfer; Stormwater to Streets

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	360-4047-541.64-00 --.-	Project Number:	PWVEH
Type:	New	Useful Life:	3 years

Description:

Unit 79 Intradepartmental Vehicle Transfer

Justification:

The Streets Division and Stormwater Division of the Public Works & Utilities Dept., in consultation with Fleet Maintenance, aim to transfer Unit 79 from Stormwater to Streets. The Litter Control Technician requires a truck to pull a trailer and a UTV around city-wide to pick up trash on a daily rotating route.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$5,000	\$0	\$0	\$0	\$0	\$5,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$5,000	\$0	\$0	\$0	\$0	\$5,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$1,000	\$2,000	\$2,250	\$0	\$0	\$5,250



Capital Item Detail

Unit 123 Replacement; Class V Chassis w/ Aerial

Department:	Public Works	Location:	City Wide
Division:	Facility Maintenance	District:	City Wide
Account Number:	360-4046-539.64-00 --.-	Project Number:	PWVEH
Type:	Replacement	Useful Life:	15 years

Description:

Class V Truck Chassis with 40ft Single-Man Bucket and Telescopic Rotating Boom

Justification:

Unit 123 is a high-demand truck used daily. The Facilities Maintenance Division of the Public Works & Utilities Department relies on the functionality of this truck to repair street lights, repair overhead electrical, and maintain Sanford's seasonal decorations; This work is done internally, preventing the need to hire these services out. Unit 123 (2013 Ford F550 w/ Terex Hi-Ranger LT-38) meets all replacement criteria. Truck chassis exhibits 8,107 hours, equal to 243,210 miles of engine wear.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$185,000	\$0	\$0	\$0	\$0	\$185,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$185,000	\$0	\$0	\$0	\$0	\$185,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$1,500	\$3,750	\$3,850	\$4,000	\$4,500	\$17,600



Capital Item Detail

ADA Upgrades

Department:	Public Works	Location:	City Wide
Division:	Facility Maintenance	District:	City Wide
Account Number:	360-4046-539.46-00 --.-	Project Number:	RS1601
Type:	New	Useful Life:	20 years

Description:

ADA upgrades throughout the City

Justification:

The facilities superintendent works with other divisions to see their needs when it comes to being ADA compliant. Facilities will then work with vendors to add ramps, doorknobs, update plumbing, automatic doors, etc.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

HVAC Replacement

Department:	Public Works	Location:	Sanford Information Center
Division:	Facility Maintenance	District:	1
Account Number:	360-4046-539.63-00 --.-	Project Number:	PWEQP
Type:	Replacement	Useful Life:	20 years

Description:

2 hvac unit replacement at the information center

Justification:

ac units will have out lived their lifespan.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Light Pole Replacement

Department:	Public Works	Location:	City Wide
Division:	Facility Maintenance	District:	City Wide
Account Number:	360-4046-539.63-00 --.-	Project Number:	PW2213
Type:	Replacement	Useful Life:	50 years

Description:

The City of Sanford is responsible for light poles along the roads throughout the city.

Justification:

Every year light poles are hit and damaged by vehicles. It can take months to recoup funds and at times we are not able to; due to hit and runs. The city needs to replace the lights as fast as possible due to safety. Facilities would like to start purchasing a couple of light poles to keep on hand so they can be replaced in a timely manner.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
360 Replacement Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

1st Street Lighting

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	1
Account Number:	138-4047-541.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Replacement of the existing wooden poles on 1st street between Sanford Ave and Mellonville Ave. We will match the light poles along the Riverwalk and the streetscapes. Approximately 60 light poles and 4 service panels.

Justification:

The current poles have deteriorated over time due to age, weather exposure, and normal wear, resulting in reduced structural integrity and an overall decline in appearance within the Downtown corridor.
Replacing the existing wooden poles will improve the safety, durability, and visual consistency of the streetscape along this section of 1st Street. The project will include removal of the existing poles and installation of new poles that better align with the City's downtown streetscape standard

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
138 3rd Generation Sales Tax Fund	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Concrete Repair

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	136-4047-541.63-00 --.-	Project Number:	RS2602
Type:	Replacement	Useful Life:	10 years

Description:

Misc. concrete repair and maintenance

Justification:

This includes sidewalks, curbing, driveway aprons, ADA ramps, and other concrete surfaces within the City's right-of-way. Over time, normal wear and tear, tree root intrusion, storm damage, and aging infrastructure contribute to cracking, settlement, and deterioration of these surfaces.
Maintaining safe and functional sidewalks and concrete infrastructure is essential to ensuring pedestrian accessibility and overall public safety

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
136 4th Generation Sales Tax Fund	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Road Rehabilitation

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	136-4047-541.63-00 --.-	Project Number:	RS0708
Type:	Replacement	Useful Life:	15 years

Description:

Full depth rehab and resurfacing on city-maintained roadways

Justification:

To maintain safety for the city visitors and residents the roads are studied and put on a schedule to have a rehab.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
136 4th Generation Sales Tax Fund	\$3,650,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$15,650,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$3,650,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$15,650,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Road Striping

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	136-4047-541.63-00 --.-	Project Number:	RS2601
Type:	Replacement	Useful Life:	10 years

Description:

road striping is connected with the road resurfacing /rehab request. Once the road is resurfaced it needs striping

Justification:

Pavement markings, including lane lines, crosswalks, stop bars, and directional arrows, play a critical role in guiding motorists, improving traffic flow, and enhancing roadway safety for both drivers and pedestrians.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
136 4th Generation Sales Tax Fund	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000	\$300,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000	\$300,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Traffic Conditions - Calming- Software

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.64-00 --.-	Project Number:	RS0706
Type:	Replacement	Useful Life:	10 years

Description:

Traffic calming

Justification:

Traffic calming tools help reduce vehicle speeds, improve driver awareness, and enhance safety for pedestrians, bicyclists, and motorists. Funding will allow the department to evaluate problem areas and install appropriate traffic calming devices such as speed tables, signage, and other traffic control improvements where warranted. These measures are commonly used to slow traffic, discourage unsafe driving behavior, and create safer neighborhood streets.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
138 3rd Generation Sales Tax Fund	\$35,000	\$20,000	\$20,000	\$20,000	\$0	\$95,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$35,000	\$20,000	\$20,000	\$20,000	\$0	\$95,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Traffic Loop Replacement

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	136-4047-541.63-00 --.-	Project Number:	RS2601
Type:	Replacement	Useful Life:	20 years

Description:

Traffic loop replacement

Justification:

traffic detection loops at signalized intersections throughout the City. Traffic detection loops are installed within the roadway pavement and are used to detect the presence of vehicles at intersections. These loops communicate with traffic signal controllers to properly manage signal timing, activate turning phases, and ensure efficient traffic flow.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
136 4th Generation Sales Tax Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Variable Air Volume Replacement

Department:	Public Works	Location:	City Hall
Division:	Facility Maintenance	District:	City Wide
Account Number:	138-4046-539.64-00 --.-	Project Number:	PWEQP
Type:	Replacement	Useful Life:	30 years

Description:

Variable air volume, a type of heating, ventilation, and air conditioning (HVAC) system that adjusts airflow to meet the needs of a space. VAV systems are more energy efficient than constant air volume (CAV) systems.

Justification:

The variable air volume (VAV) is in need of replacement at city hall. It has met its useful life and the division plans on replacing part in fiscal year 26 and the other part in fiscal year 27

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
138 3rd Generation Sales Tax Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Brick Repair

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	139-4047-541.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Maintaining these roadways requires periodic removal, re-leveling of the base material, and resetting of the existing bricks to ensure the surface remains safe and functional. In some locations, damaged or missing bricks may also need to be replaced to maintain the integrity and appearance of the roadway

Justification:

These brick streets are a defining feature of the City's historic character and contribute to the unique identity and aesthetic of the downtown corridor. Over time, however, brick roadways can become uneven or damaged due to vehicle traffic, weather conditions, utility work, and normal settling of the base materials beneath the bricks.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
139 9th Generation Sales Tax Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Misc. Concrete

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	139-4047-541.63-00 --.-	Project Number:	RS2602
Type:	Replacement	Useful Life:	10 years

Description:

Misc. concrete repair

Justification:

Maintaining safe and functional sidewalks and concrete infrastructure is essential to ensuring pedestrian accessibility and overall public safety. Funding will allow the Streets Division to proactively address hazardous conditions such as uneven sidewalks, broken curbing, and deteriorated ADA ramps that may create trip hazards or limit accessibility for residents and visitors.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
139 9th Generation Sales Tax Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Road Rehabilitation

Department:	Public Works	Location:	City Wide
Division:	Public Works- Administration	District:	City Wide
Account Number:	139-4047-541.63-00 --.-	Project Number:	RS0708
Type:	Replacement	Useful Life:	10 years

Description:

Road Rehab

Justification:

Roadway rehabilitation is necessary to restore pavement conditions, extend the life of existing roadways, and prevent further structural deterioration. Typical rehabilitation methods may include milling and resurfacing, full-depth pavement repairs, crack sealing, and other pavement preservation treatments. Addressing roadway issues in a timely manner helps maintain safe driving conditions and protects the City's investment in its transportation infrastructure.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
139 9th Generation Sales Tax Fund	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$2,125,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$2,125,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

42" Hydraulic Tilting Bucket Attachment

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.64-00 --.-	Project Number:	STEQP
Type:	New	Useful Life:	10 years

Description:

42" Hydraulic Tilting Bucket Attachment for Tracked Excavators

Justification:

As part of the downsizing of Stormwater construction related equipment, a Hydraulic Tilting Bucket is required to make current tracked excavators significantly more efficient. Adding this equipment expands the capabilities of Stormwater equipment for internal projects.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Stormwater Pipe Robot & Imaging System

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.64-00 --.-	Project Number:	STEQP
Type:	Replacement	Useful Life:	10 years

Description:

Self-Contained Robotic Inspection Vehicle with 360 degree camera system and processing module

Justification:

The Stormwater Division of the Public Works & Utilities Department currently utilizes an antiquated pipe imaging system installed in a van conversion vehicle. The software for this system is proprietary and cannot be updated or easily configured without costly work done by the dealer. Pipe inspections are crucial for Stormwater to pinpoint problems in infrastructure and generate reports for environmental regulation.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$500	\$500	\$750	\$1,000	\$2,750



Capital Item Detail

Unit 55 Replacement; Telescopic Boom Mower

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.64-00 --.-	Project Number:	STEQP
Type:	Replacement	Useful Life:	10 years

Description:

Integrated Chassis with Telescopic Boom and Rotary Cutting Head/Municipal Maintenance Machine

Justification:

City of Sanford Stormwater Division of the Public Works & Utilities Dept. utilizes a stand-alone, mobile maintenance machine for trimming extreme angle slopes on stormwater ditches and ponds where traditional mowing is not possible. Unit 55 has reached its replacement criteria being a 2012 model year, with 6,120 engine hours, and a cost to repair ratio of 83%.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$750	\$1,200	\$1,500	\$1,750	\$2,500	\$7,700



Capital Item Detail

24th Street and Revona Inlets

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	1
Account Number:	402-4045-541.63-00 --.-	Project Number:	ST2602
Type:	New	Useful Life:	50 years

Description:

Design and construct stormwater system to address repeated flooding and subsidence of existing residence.

Justification:

Homeowners have been subject to repeated flooding of streets and yards for years. One home has shown signs of subsidence (sinking) due to constant wet conditions.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$1,100,000	\$0	\$0	\$0	\$0	\$1,100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,100,000	\$0	\$0	\$0	\$0	\$1,100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Box Culvert McCracken

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	2
Account Number:	402-4045-541.63-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	50 years

Description:

Design and construction to replace or upgrade existing box culvert under McCracken Road at the railroad tracks to provide roadway shoulders for safety and a place to construct a sidewalk.

Justification:

Currently the existing box culvert is just barely wider than the roadway causing erosion issues and not providing a safe shoulder or space to provide pedestrian crossing of the railroad tracks.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$1,850,000	\$0	\$0	\$0	\$0	\$1,850,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,850,000	\$0	\$0	\$0	\$0	\$1,850,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Millcreek East of Persimmon

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	2
Account Number:	402-4045-541.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	50 years

Description:

Replace existing ditch with underground pipe and inlets.

Justification:

City has to maintain existing ditch through properties which we do not have an easement. Property owners have agreed to provide an easement if the city pipes the ditch. A piped system will be much easier and less costly for the city to maintain.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pipelining

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.63-00 --.-	Project Number:	ST0902
Type:	Replacement	Useful Life:	50 years

Description:

Restore/repair existing stormwater pipes using liner

Justification:

Storm drain lines have a design life and cipp lining can restore existing pipe to new again condition. Corrugated metal pipes (CMP) designed to resist corrosion do and have failed.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Seawall Replacement

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	1
Account Number:	402-4045-541.63-00 --.-	Project Number:	ST2402
Type:	Replacement	Useful Life:	50 years

Description:

Replace existing seawall where needed.

Justification:

Many portions of the seawall are over 50 years old and in need of replacement or restoration.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Secondary Drainage

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.63-00 --.-	Project Number:	ST093
Type:	Replacement	Useful Life:	50 years

Description:

Improvements to existing stormwater system to address issues as they arise. Example would be to install larger pipe where system cannot keep up with heavy rain inflow or replace a collapsed pipe/inlet that failed due to unforeseen circumstances.

Justification:

Addresses many minor issues that arise each year due to changes within a stormwater drainage shed

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$0	\$1,200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$300,000	\$300,000	\$300,000	\$300,000	\$0	\$1,200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

West Rosalia - Stormwater Project

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	1
Account Number:	402-4045-541.63-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	50 years

Description:

Design and construction of a stormwater system to address repeated flooding on Rosalia from Sanford Avenue east to Paloma Avenue.

Justification:

Homeowners have been subject to repeated flooding of streets and yards for years which has been aggravated by recent new construction,

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
402 Stormwater Fund	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Customer Service

Department:	Utility	Location:	City Wide
Division:	UT- Utility Customer Service	District:	City Wide
Account Number:	452-4510-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous equipment replacement in the admin water division

Justification:

Replacement of equipment due to unforeseen failure.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replacing the Flooring in Customer Service

Department:	Utility	Location:	City Hall
Division:	UT- Utility Customer Service	District:	City Wide
Account Number:	452-4510-536.62-00 --.-	Project Number:	UTBLD
Type:	Replacement	Useful Life:	20 years

Description:

This budget request is to replace the existing carpet flooring with tile. Tile flooring is more durable and better suited for high-traffic public areas. It will allow for easier cleaning, reduce long-term maintenance costs, and provide a more professional and sanitary environment for both staff and residents conducting business with the City.

Justification:

The Customer Service area currently has carpet flooring that has experienced significant wear due to the high volume of daily foot traffic from residents and staff. Over time, the carpet has become difficult to maintain and clean, which impacts the overall appearance and functionality of the workspace. Replacing the flooring will improve the longevity of the surface material, reduce the frequency of replacement compared to carpet, and enhance the overall appearance of the Customer Service area.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Buildings	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Plants Admin

Department:	Utility	Location:	City Wide
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	10 years

Description:

Miscellaneous equipment and hardware for the utilities plants

Justification:

Misc. infrastructure components that are required for system upgrades, replacements, and large-scale maintenance activities.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 212 Replacement; MWP Pickup Truck

Department:	Utility	Location:	City Wide
Division:	UT- Main Plant	District:	City Wide
Account Number:	452-4520-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	10 years

Description:

1/2 Ton Extended Cab Pickup Truck; 4WD; with 6.5ft Bed

Justification:

The Main Water Plant requires a pickup truck to transport sampling equipment, tools, and staff from the plant to locations all around the City on a daily basis. Unit 212 meets criteria for replacement being a 2014 model year with 95,000 miles on it. It also requires a Powertrain Control Module replacement. Fleet recommends to re-capitalize this truck at this time.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$500	\$600	\$800	\$1,000	\$1,850	\$4,750



Capital Item Detail

Unit 281 Replacement; Plants Crane Truck

Department:	Utility	Location:	City Wide
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	10 years

Description:

3/4 Ton Ext. Cab Pickup Truck with 4,000 lb Utility-Body Mounted Crane

Justification:

The Plant Operations division of the Public Works & Utilities Department uses heavy-duty trucks with truck-mounted cranes installed to repair and replace large/heavy industrial components at locations throughout the City. Unit 281 meets criteria for replacement being a 2012 model year with 100,000 miles.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$130,000	\$0	\$0	\$0	\$0	\$130,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$130,000	\$0	\$0	\$0	\$0	\$130,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$750	\$2,000	\$2,500	\$3,500	\$4,200	\$12,950



Capital Item Detail

Auxiliary Plant Improvements

Department:	Utility	Location:	City Wide
Division:	UT- Aux Plant	District:	City Wide
Account Number:	452-4522-536.46-00 --.-	Project Number:	WW1402
Type:	Replacement	Useful Life:	50 years

Description:

Auxiliary plant repairs and improvements

Justification:

This is for maintenance of the auxiliary plant when needed

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$398,186

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$398,186

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Hidden Lakes No. 10R and Golf Course #6

Department:	Utility	Location:	Well Fields
Division:	UT- Well Fields	District:	City Wide
Account Number:	452-4525-536.63-00 --.-	Project Number:	WD1403
Type:	Replacement	Useful Life:	25 years

Description:

Hidden Lakes No. 10R and Golf Course #6

Justification:

Rehab of the Hidden Lakes no. 10R and Golf Course #6 wells.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

LCRR Compliance Services - Brita Filters

Department:	Utility	Location:	Water Plant - Main
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.31-00 --.-	Project Number:	WW2304
Type:	New	Useful Life:	1 year

Description:

Federal Lead and Copper Rule (LCR), Revisions (LCRR)

Justification:

Lead and Copper Rule is to protect public health by reducing lead and copper levels in drinking water

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$15,000	\$15,000	\$15,000	\$0	\$0	\$45,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Professional Services	\$15,000	\$15,000	\$15,000	\$0	\$0	\$45,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Main WTP Improvements

Department:	Utility	Location:	Water Plant - Main
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.46-00 --.-	Project Number:	WW2506
Type:	Replacement	Useful Life:	50 years

Description:

Various capital repairs at the main water plant

Justification:

Required funding for unforeseen equipment failures.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$25,000	\$30,000	\$35,000	\$50,000	\$51,500	\$191,500

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$25,000	\$30,000	\$35,000	\$50,000	\$51,500	\$191,500

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repairs at Plants for Water Quality

Department:	Utility	Location:	City Wide
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.46-00 --.-	Project Number:	WW2506
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous repair at the plants as needed

Justification:

Miscellaneous repairs at the plants for water quality

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$1,592,741

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$1,592,741

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Diesel Engines for Freeze Protection

Department:	Utility	Location:	City Wide
Division:	UT- Plant Operations	District:	City Wide
Account Number:	452-4520-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	25 years

Description:

Replace diesel engines for freeze protection

Justification:

Theses pumps are over 35 years old

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Well Water Rehab (Ongoing)

Department:	Utility	Location:	City Wide
Division:	UT- Well Fields	District:	City Wide
Account Number:	452-4525-536.63-00 --.-	Project Number:	WD1403
Type:	Replacement	Useful Life:	15 years

Description:

Ongoing well water rehabilitation

Justification:

General maintenance of the city's well water system.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$173,891	\$179,091	\$184,463	\$190,015	\$196,476	\$923,936

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$173,891	\$179,091	\$184,463	\$190,015	\$196,476	\$923,936

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment Replacement - North Plant

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Misc. Equipment replacement

Justification:

Replacement of equipment based on unforeseen failures.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$500,000	\$515,000	\$530,450	\$546,364	\$562,754	\$2,654,568

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$500,000	\$515,000	\$530,450	\$546,364	\$562,754	\$2,654,568

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 271 Replacement; NWRP Dump Truck

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4520-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	15 years

Description:

Class VIII Cab & Chassis Heavy Duty Truck with Aluminum Dump Body

Justification:

The Plant Operations division of the Public Works & Utilities Department utilizes three heavy-duty dump trucks to transport waste solids from its Wastewater Plants to be disposed of properly. Unit 271 meets all criteria for replacement being a 2007 model year with 125,000 miles and a cost to repair ratio of 80%.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$2,000	\$3,800	\$4,200	\$4,500	\$5,500	\$20,000



Capital Item Detail

Actiflo Rehabilitation and Upgrades-SNWRF

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	RW2404
Type:	Replacement	Useful Life:	20 years

Description:

Actiflo Rehabilitation and Upgrades

Justification:

Actiflo is ideal for drinking water and is particularly efficient in treating algal bloom, removing phosphorus and reducing the taste and odor associated with algae.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Study, Close Front Entrance, New Bridge

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	RW2405
Type:	Replacement	Useful Life:	30 years

Description:

Bridge Study + Close Front Entrance + New Bridge at Mill Creek

Justification:

Due to heavy trucks, erosion and age a bridge study is needed at Mill Creek at this time the division plans to close the front gate which will help secure the plant.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$100,000	\$0	\$0	\$0	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$150,000	\$100,000	\$0	\$0	\$0	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Clarifier - Clean Water

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	30 years

Description:

This project will include necessary repairs, rehabilitation, or replacement of clarifier components to improve the performance of the treatment process. Potential improvements may include mechanical upgrades, structural repairs, improved sludge removal systems, and other enhancements required to maintain effective treatment operations.

Justification:

clarifier components such as mechanical equipment, structural elements, and sludge removal systems experience wear due to continuous operation and exposure to wastewater treatment processes. Upgrading or rehabilitating these systems will improve treatment efficiency, reliability, and compliance with environmental regulations.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,750,000	\$0	\$0	\$0	\$0	\$1,750,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,750,000	\$0	\$0	\$0	\$0	\$1,750,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Cloth Filtration System - SNWRF

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	20 years

Description:

Cloth Filtration System at the SNWRF

Justification:

Cloth filters are an effective method of removing impurities and solid particles from water, ensuring its clarity and safety

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$8,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$8,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Control Valves

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.64-00 --.-	Project Number:	WW1605
Type:	Replacement	Useful Life:	10 years

Description:

Replacement of control valves

Justification:

control valves can deteriorate due to age, corrosion, and continuous operation. In some areas of the system, existing valves may also be undersized, outdated, or insufficient to effectively regulate system pressure and flow as the City continues to grow. Replacing aging control valves and installing additional valves where needed will improve system performance and reliability.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Dryer Repair at the North Plant

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	30 years

Description:

The proposed work may include the repair or replacement of mechanical components, heating elements, motors, controls, and other associated equipment necessary to ensure the dryer operates safely and efficiently.

Justification:

Repairing the dryer will help maintain proper plant operations, improve equipment reliability, and reduce the potential for operational disruptions. Addressing these repairs proactively will also help extend the service life of the equipment and prevent more significant mechanical failures.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equalization Tank

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	30 years

Description:

The project may include the construction or rehabilitation of the tank structure, associated piping, pumps, control systems, and monitoring equipment required to properly manage and regulate flows entering the treatment process.

Justification:

During peak flow events such as heavy rainfall, increased demand, or inflow and infiltration conditions, wastewater flows can exceed the optimal treatment capacity of the plant. An equalization tank helps regulate these variations by providing temporary storage and allowing flows to be released gradually. This helps maintain stable operating conditions throughout the treatment process and protects downstream equipment from being overloaded.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$6,800,000	\$0	\$0	\$0	\$0	\$6,800,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$6,800,000	\$0	\$0	\$0	\$0	\$6,800,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Headworks Replacement

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	30 years

Description:

Improvements to the headworks may include upgrades or replacement of screening equipment, structural repairs, piping improvements, and associated mechanical or electrical components necessary to ensure proper operation.

Justification:

Upgrading the headworks infrastructure will improve the plant's ability to manage incoming flow, protect downstream treatment equipment, and maintain overall treatment efficiency. Addressing these improvements proactively will help extend the lifespan of plant equipment and reduce the risk of operational disruptions.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$7,500,000	\$0	\$0	\$0	\$0	\$7,500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$7,500,000	\$0	\$0	\$0	\$0	\$7,500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Metal Bldg on Parcel South of SNWRF + Infrastructu

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	1
Account Number:	452-4520-536.62-00 --.-	Project Number:	UTBLD
Type:	New	Useful Life:	20 years

Description:

metal building on the south parcel of the South North Water Reclaimed Facilities

Justification:

The proposed project will include the construction of a metal building or protective structure designed to house and shield this equipment from environmental conditions. The structure will provide a controlled and secure space that allows equipment to operate more efficiently while also providing easier access for maintenance personnel.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Buildings	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Millcreek Stabilization

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4520-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	30 years

Description:

This project will focus on stabilizing vulnerable areas of the creek through the installation of bank protection measures such as erosion control systems, reinforced banks, and other stabilization techniques

Justification:

sections of Mill Creek have experienced bank erosion and channel instability due to weather events, and natural channel movement. These conditions can lead to the loss of soil along the creek banks, undermining nearby infrastructure

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$900,000	\$0	\$0	\$0	\$0	\$900,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$900,000	\$0	\$0	\$0	\$0	\$900,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Misc. Repairs and Maintenance at North Plant

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.46-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	10 years

Description:

Misc. repairs and maintenance at the North Plant

Justification:

Providing funding for miscellaneous repairs and maintenance allows the City to respond quickly to emerging issues, extend the life of existing infrastructure, and maintain compliance with water quality and regulatory standards.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$1,592,741

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$1,592,741

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Sanford N Water Reclamation Facility Improvement

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.46-00 --.-	Project Number:	WW1601
Type:	Replacement	Useful Life:	50 years

Description:

Sanford north water reclamation facility Improvements

Justification:

Components within the treatment plant experience normal wear due to continuous operation, environmental exposure, and increasing system demand. These improvements will allow the Utilities Division to repair, replace, and upgrade aging infrastructure and equipment to ensure the facility continues to operate safely and effectively

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$260,000	\$267,800	\$275,834	\$284,109	\$292,632	\$1,380,375

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$260,000	\$267,800	\$275,834	\$284,109	\$292,632	\$1,380,375

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Seasonal Discharge Control Valve & Facility Irriga

Department:	Utility	Location:	Water Plant - North
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	WW1605
Type:	Replacement	Useful Life:	10 years

Description:

Seasonal discharge control valve and facility irrigation system

Justification:

Seasonal discharge control valve and facility irrigation system will control the flow of water through the valves.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment - SSWRC

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	13 years

Description:

Misc. Equipment - SSWRC

Justification:

Equipment replacement for the south water plant as needed

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$100,000	\$61,494	\$63,339	\$65,239	\$67,196	\$357,268

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$100,000	\$61,494	\$63,339	\$65,239	\$67,196	\$357,268

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Belt Filter Press - South Plant

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.46-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Belt Filter Press Control Panel and Fourth Reclaimed Water Pump

Justification:

Belt filter presses are commonly used in wastewater treatment plants to dewater biosolids. This process reduces the volume of the sludge, improving efficiency.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Expansion of SSWRC to 6.0 MGD

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.63-00 --.-	Project Number:	WW2510
Type:	Replacement	Useful Life:	50 years

Description:

Expansion of SSWRC to 6.0 MGD

Justification:

Due to growth Sanford South Water Resource Center needs to be expanded

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$6,000,000	\$3,111,248	\$0	\$0	\$0	\$9,111,248

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$6,000,000	\$3,111,248	\$0	\$0	\$0	\$9,111,248

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repairs and Maintenance-South Plant

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.46-00 --.-	Project Number:	WW0707
Type:	Replacement	Useful Life:	50 years

Description:

Misc repairs and maintenance

Justification:

Miscellaneous repairs and maintenance at the plant

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Odor Control System - South Plant

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Odor control system - South Plant

Justification:

Repair and replacement of the odor control system as needed at the South Plant.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Piping R&R

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	452-4528-536.46-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	10 years

Description:

Piping R & R

Justification:

Repair and maintain the reclaim piping at the South Plant.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Sludge Holding Tank No. 2, Equipment Building

Department:	Utility	Location:	Water Plant - South
Division:	UT- South Plant	District:	City Wide
Account Number:	470-4528-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	25 years

Description:

Sludge holding tank no. 2, equipment building, blowers, pumps

Justification:

Equipment replacement needed for the plant to operate efficiently.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
470 Sewer Impact Fee Fund	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 208 Replacement; Lift Station Support Truck

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	12 years

Description:

1 Ton Extended Cab Pickup Truck with Flatbed Body, Small Tools Storage, and 100 gallon Diesel Fuel Tank & Pump installed

Justification:

The Plant Operations division of the Public Works & Utilities Department uses Unit 208 everyday to travel to and from the City's lift stations. This truck must be equipped with an auxiliary fuel tank and tool storage. The Lift Station Mechanics repair and maintain these lift stations as well as top off the diesel fuel tanks located at the lift stations. Unit 208 meets criteria as a 2011 model with 100,000 miles on it.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$73,000	\$0	\$0	\$0	\$0	\$73,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$73,000	\$0	\$0	\$0	\$0	\$73,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$1,200	\$2,800	\$3,200	\$3,500	\$4,000	\$14,700



Capital Item Detail

Lift Station Generators/Diesel Pumps

Department:	Utility	Location:	City Wide
Division:	UT- Lift Stations	District:	City Wide
Account Number:	452-4529-536.64-00 --.-	Project Number:	PWEQP
Type:	New	Useful Life:	10 years

Description:

Lift station generators and diesel pumps

Justification:

Every year we add or replace generators at the lift stations. It is the department's goal to have a generator at every lift station throughout the city.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station Panels

Department:	Utility	Location:	City Wide
Division:	UT- Lift Stations	District:	City Wide
Account Number:	452-4529-536.64-00 --.-	Project Number:	PWEQP
Type:	Replacement	Useful Life:	10 years

Description:

Lift station panel replacements

Justification:

Due to age the lift station panels need to be replaced

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station Rehabilitation/Replacement

Department:	Utility	Location:	City Wide
Division:	UT- Lift Stations	District:	City Wide
Account Number:	452-4529-536.46-00 --.-	Project Number:	WW0803
Type:	Replacement	Useful Life:	50 years

Description:

Improvements may include pump replacement, electrical and control system upgrades, wet well rehabilitation, piping and valve replacement, structural improvements, and installation of updated monitoring and safety features.

Justification:

Rehabilitating or replacing aging lift stations will improve system reliability, increase operational efficiency, and reduce the risk of mechanical failures that could lead to service disruptions. Upgrading these facilities will also help ensure the system can continue to meet current and future wastewater demands as the City grows.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$0	\$4,800,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$0	\$4,800,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repair, Maintenance - Lift Stations

Department:	Utility	Location:	City Wide
Division:	UT- Lift Stations	District:	City Wide
Account Number:	452-4529-536.46-00 --.-	Project Number:	WW0803
Type:	Replacement	Useful Life:	50 years

Description:

Misc repairs to lift stations

Justification:

Repairs to the lift stations

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment - WW Collection Systems

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	15 years

Description:

Equipment - WW Collection Systems

Justification:

Miscellaneous equipment replacement in the sewer department as needed.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 224 Replacement; Water Distribution Standby

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	12 years

Description:

3/4 Ton Extended Cab Pickup Truck with Utility Body; 4WD

Justification:

The Water Division of the Public Works & Utilities Department is currently utilizing Unit 223 as it's primary After-Hours Standby Truck in addition to daily duties, due to Unit 224's engine failing. Replacing Unit 224 with a new standby truck and re-assigning Unit 223 to backup status for Standby-Duty calls will position Water Division to respond and repair distribution breaks much more efficiently as well as save wear and tear on Unit 223.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$72,500	\$0	\$0	\$0	\$0	\$72,500

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$72,500	\$0	\$0	\$0	\$0	\$72,500

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$2,500	\$3,500	\$3,750	\$4,250	\$4,750	\$18,750



Capital Item Detail

Unit 229 Replacement; UT Water & Sewer Crew P/U

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	12 years

Description:

1 Ton Crew Cab Pickup Truck with Utility Body; 4WD

Justification:

Both the Water & Sewer Division utilize 4 full-size Heavy Duty Crew Trucks to transport crews, equipment, tools, and supplies to all field work. Unit 229 is the oldest and most heavily used of these 4 Crew Trucks being a 2015 model year with 110,000 miles currently on it. It is still used daily, and currently meets criteria for replacement.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$82,500	\$0	\$0	\$0	\$0	\$82,500

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$82,500	\$0	\$0	\$0	\$0	\$82,500

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$2,000	\$4,000	\$4,250	\$4,500	\$4,750	\$19,500



Capital Item Detail

Unit 231 Replacement; Water Distribution Pickup

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	10 years

Description:

1/2 Crew Cab Pickup Truck; 2WD

Justification:

Unit 231 meets criteria for replacement being a 2013 model year with 105,000 miles on it.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$46,000	\$0	\$0	\$0	\$0	\$46,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$46,000	\$0	\$0	\$0	\$0	\$46,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$4,000	\$4,500	\$4,750	\$5,250	\$5,500	\$24,000



Capital Item Detail

Unit 243 Replacement; Water Pickup Truck

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	10 years

Description:

1/2 Ton Extended Cab Pickup Truck; 4WD

Justification:

Unit 243 is utilized as an everyday field service truck for the Water Division of the Public Works & Utilities Department. Unit 243 currently meets criteria being a 2011 model year with 95k miles on it.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$46,000	\$0	\$0	\$0	\$0	\$46,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$46,000	\$0	\$0	\$0	\$0	\$46,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$4,200	\$4,500	\$4,800	\$5,250	\$5,700	\$24,450



Capital Item Detail

18th and Pear Watermain Replacement/Upsizing

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	SW2402
Type:	Replacement	Useful Life:	25 years

Description:

Utility relocates - 18th and pear

Justification:

The relocation will allow the utilities to be properly positioned to avoid conflicts with roadway improvements and ensure the infrastructure remains accessible for future maintenance and repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

24th and Ravona relocates (PW Project)

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	15 years

Description:

24th and Ravona relocates (PW Project)

Justification:

This is a Public Works project that Utilities is requesting funds to correlate with the updating and moving the of the lines while Public Works is working in the area.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

AMI New Meters

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW2411
Type:	New	Useful Life:	20 years

Description:

Core and Main new meters for new development

Justification:

These are meters for new development that were not included in the original contract

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Critical Water Valve Installation

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW2504
Type:	New	Useful Life:	50 years

Description:

Critical water valve installation of critical water system valves to improve operational control, system reliability, and emergency response capabilities within the City's water distribution network. Isolation valves are an essential component of the water system, allowing specific sections of pipeline to be shut down for maintenance, repairs, or emergency situations without interrupting service to large areas of the community.

Justification:

In some areas of the existing water distribution system, isolation valves are limited or spaced too far apart, making it difficult to isolate smaller sections of pipeline when repairs are needed. As a result, larger portions of the system may need to be taken out of service during maintenance or emergency repairs, which can result in unnecessary service interruptions for residents and businesses.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Forcemain Sanora to E. Lake Mary Blvd

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	3
Account Number:	452-4540-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	50 years

Description:

The proposed project will evaluate and replace sections of the existing force main to improve reliability, hydraulic capacity, and long-term system performance. Work may include installation of new piping, fittings, valves, and associated infrastructure necessary to ensure the force main operates efficiently and safely. The improvements will also help reduce the potential for leaks, breaks, or pressure-related failures that can occur as pipelines age.

Justification:

This force main is a critical component of the City's wastewater conveyance system, transporting wastewater from upstream lift stations to downstream collection and treatment facilities. Portions of the existing infrastructure have aged and are experiencing wear due to continuous operation, environmental conditions, and increasing system demand. Upgrading this section of the force main will support continued growth within the service area and help ensure the wastewater system can reliably handle

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$2,200,000	\$0	\$0	\$0	\$2,400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$200,000	\$2,200,000	\$0	\$0	\$0	\$2,400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Georgetown WM Relocation

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	PW2208
Type:	Replacement	Useful Life:	20 years

Description:

Work may include the installation of new piping, fittings, valves, fire hydrants, and service connections, along with the abandonment or removal of existing water main infrastructure where necessary.

Justification:

Relocating water mains improves the accessibility and long-term maintainability of the water distribution system while ensuring coordination with other infrastructure projects. These improvements will help prevent potential damage to existing utilities during construction activities and ensure the water system continues to operate safely and efficiently.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$2,400,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$2,400,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Hydrants

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW2503
Type:	Replacement	Useful Life:	20 years

Description:

Hydrant replacement and repairs.

Justification:

City wide hydrant need repairs and replacement due to aging infrastructure and the need for compliance as well as ISO ratings.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$250,000	\$257,500	\$265,225	\$423,182	\$281,377	\$1,477,284

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$250,000	\$257,500	\$265,225	\$423,182	\$281,377	\$1,477,284

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Line Renewal Replacement

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW0716
Type:	Replacement	Useful Life:	50 years

Description:

Line renewal replacement

Justification:

Renewing and replacing aging utility lines helps maintain system reliability, improve water distribution efficiency, and ensure the wastewater collection system continues to operate effectively. These improvements also help reduce water loss, minimize infiltration and inflow into the sewer system, and decrease the frequency of emergency repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,250,000	\$1,287,500	\$1,326,125	\$1,365,909	\$1,406,886	\$6,636,420

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$1,250,000	\$1,287,500	\$1,326,125	\$1,365,909	\$1,406,886	\$6,636,420

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Line Replacement and Upsizing

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	460-4530-536.63-00 --.-	Project Number:	WW0716
Type:	New	Useful Life:	25 years

Description:

Line replacement and upsizing

Justification:

Due to growth in areas we need to provide the utilities services or upsize the lines that are in place.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
460 Water Impact Fee Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$8,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$8,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Meter Vault Lid Replacement

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Meter vault lids

Justification:

meter vault lids can deteriorate due to exposure to traffic loads, weather conditions, corrosion, and normal wear. Damaged or deteriorating lids can create safety hazards, restrict access for maintenance personnel, and compromise the protection of critical water infrastructure located within the vault.

This project will allow the Utilities Division to replace aging or damaged meter vault lids with new, properly rated lids designed to withstand roadway and environmental conditions.

Replacing the

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$400,000	\$500,000	\$150,000	\$150,000	\$150,000	\$1,350,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$400,000	\$500,000	\$150,000	\$150,000	\$150,000	\$1,350,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Purchase of New Hydrants

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW2503
Type:	New	Useful Life:	10 years

Description:

Purchase of new fire hydrants

Justification:

The purchase of new hydrants will allow the City to replace aging or damaged units that have reached the end of their service life, as well as install additional hydrants in areas where coverage needs to be improved. Over time, hydrants can deteriorate due to corrosion, wear from regular use, and environmental exposure. Replacing older hydrants ensures that emergency responders have reliable access to adequate water flow and pressure during fire suppression activities.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pressure Gauges Along Water Main - LS's & SCADA

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	SW2400
Type:	Replacement	Useful Life:	10 years

Description:

Pressure gauges along water main's - tied to lift stations & SCADA

Justification:

Due to age the pressure gauges need to be replaced

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Building Upgrades

Department:	Utility	Location:	Utility Complex
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.62-00 --.-	Project Number:	UTBLD
Type:	Replacement	Useful Life:	50 years

Description:

This budget request is to upgrade the portions of the Utilities Building that were not addressed during the prior renovation. Improvements may include flooring replacement, lighting upgrades, interior repairs, and other necessary building improvements to bring these spaces up to the same standard as the renovated areas.

Justification:

Upgrading these remaining sections of the building will create a more consistent, functional, and professional work environment for staff while improving overall facility conditions. Completing these upgrades will also help extend the useful life of the building and reduce the need for ongoing maintenance repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Buildings	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocate - 17/92 and 14th Street

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

Utility Relocates

Justification:

The relocation will allow the utilities to be properly positioned to avoid conflicts with roadway improvements and ensure the infrastructure remains accessible for future maintenance and repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$500,000	\$2,225,000	\$0	\$0	\$0	\$2,725,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$500,000	\$2,225,000	\$0	\$0	\$0	\$2,725,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocates

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	SW2402
Type:	New	Useful Life:	30 years

Description:

Misc. Utility relocates

Justification:

The relocation will allow the utilities to be properly positioned to avoid conflicts with roadway improvements and ensure the infrastructure remains accessible for future maintenance and repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocates - Rosalia/Escambia

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.63-00 --.-	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

Utility relocations

Justification:

The relocation will allow the utilities to be properly positioned to avoid conflicts with roadway improvements and ensure the infrastructure remains accessible for future maintenance and repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$400,000	\$0	\$0	\$0	\$550,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$150,000	\$400,000	\$0	\$0	\$0	\$550,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Valve Boxes

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTEQP
Type:	New	Useful Life:	50 years

Description:

Valve boxes

Justification:

valve boxes can become damaged, buried, misaligned, or deteriorated due to roadway resurfacing, ground settlement, traffic loads, and environmental conditions. When valve boxes are not properly maintained or accessible, it can delay response times during water main breaks, routine maintenance, or emergency shutdowns.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$160,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Sewer

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.52-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Replacement equipment for the wastewater division

Justification:

Replacement of equipment based on unforeseen failures.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Operating Supplies	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Water Division

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.64-00 --.-	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous equipment replacement in the water division

Justification:

Replacement of equipment due to unforeseen failure.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 240 Replacement; Sewer Division HD Truck

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.64-00 --.-	Project Number:	UTVEH
Type:	Replacement	Useful Life:	12 years

Description:

1 Ton Extended Cab Pickup Truck; 4WD

Justification:

The Sewer Division of the Public Works & Utilities Department utilizes Unit 240 as its primary pickup truck for towing and hauling heavy duty bypass pumps, equipment, and loaded trailers. Unit 240 currently meets criteria for replacement as a 2017 model year with 116,000 miles on it, as well as a cost to repair ratio of 83%.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$60,000	\$0	\$0	\$0	\$0	\$60,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$60,000	\$0	\$0	\$0	\$0	\$60,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$3,800	\$4,000	\$4,200	\$4,800	\$5,500	\$22,300



Capital Item Detail

Georgetown Sewer Relocations

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	1
Account Number:	452-4540-536.63-00 --.-	Project Number:	PW2208
Type:	Replacement	Useful Life:	50 years

Description:

The work may include installation of new gravity sewer lines, service reconnections, manhole adjustments, and abandonment of existing lines where necessary. Relocating these facilities will improve long-term maintainability, system reliability, and coordination with other infrastructure within the corridor.

Justification:

This project will involve relocating sections of the existing sewer infrastructure to more suitable locations within the public right-of-way or designated utility corridors. By relocating the sewer infrastructure, the Utilities Division will also reduce the potential for service disruptions, improve operational access for maintenance crews, and ensure the system aligns with current infrastructure standards and future development plans.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$125,000	\$200,000	\$0	\$0	\$0	\$325,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$125,000	\$200,000	\$0	\$0	\$0	\$325,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Manhole Repair and Replacement

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.63-00 --.-	Project Number:	WW2510
Type:	Replacement	Useful Life:	25 years

Description:

Work may include sealing leaks, repairing or replacing frames and covers, rehabilitating interior surfaces, correcting alignment issues, and addressing infiltration and inflow concerns.

Justification:

Manholes are a critical component of the wastewater infrastructure, providing access points for system inspection, cleaning, maintenance, and emergency response. Over time, manholes can deteriorate due to age, corrosion from sewer gases, ground movement, infiltration from groundwater, and normal wear from daily operations

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Misc. Sewer Line and Force Main Rehabilitation

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	452-4540-536.46-00 --.-	Project Number:	WW1404
Type:	Replacement	Useful Life:	20 years

Description:

Portions of the existing sewer infrastructure, including gravity sewer lines and pressurized force mains, experience deterioration over time due to age, corrosion, ground movement, root intrusion, and continuous system demand.

Justification:

This will assist in addressing the city's I&I issue for which the city has been cited by FDEP. Rehabilitation efforts may include pipe lining, targeted pipe replacement, joint repairs, force main improvements, leak detection and repair, and associated manhole adjustments necessary to restore proper system function.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$1,000,000	\$1,030,000	\$1,760,900	\$1,092,727	\$1,125,509	\$6,009,136

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$1,000,000	\$1,030,000	\$1,760,900	\$1,092,727	\$1,125,509	\$6,009,136

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pipeline Sewer Improvements

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	City Wide
Account Number:	470-4540-536.63-00 --.-	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Improvements may include pipe replacement, cured-in-place pipe (CIPP) lining, joint repairs, manhole rehabilitation, and other necessary upgrades identified through routine inspections, maintenance activities, and system assessments.

Justification:

Portions of the existing sewer pipeline infrastructure have experienced deterioration due to age, ground movement, root intrusion, and normal wear over time. These conditions can lead to reduced flow capacity, structural deficiencies, and an increased risk of sanitary sewer overflows if not addressed proactively.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
470 Sewer Impact Fee Fund	\$125,000	\$128,750	\$132,613	\$136,591	\$140,689	\$663,643

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$125,000	\$128,750	\$132,613	\$136,591	\$140,689	\$663,643

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Building Upgrades

Department:	Utility	Location:	Utility Complex
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.62-00 --.-	Project Number:	UTBLD
Type:	Replacement	Useful Life:	50 years

Description:

This budget request is to upgrade the portions of the Utilities Building that were not addressed during the prior renovation. Improvements may include flooring replacement, lighting upgrades, interior repairs, and other necessary building improvements to bring these spaces up to the same standard as the renovated areas.

Justification:

Upgrading these remaining sections of the building will create a more consistent, functional, and professional work environment for staff while improving overall facility conditions. Completing these upgrades will also help extend the useful life of the building and reduce the need for ongoing maintenance repairs.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Buildings	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vacuum Sewer Renewal and Replacement

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	1
Account Number:	452-4540-536.46-00 --.-	Project Number:	UT2301
Type:	Replacement	Useful Life:	50 years

Description:

Vacuum sewer maintenance

Justification:

Ongoing maintenance

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vacuum Sewer System Capacity Study

Department:	Utility	Location:	City Wide
Division:	UT- Sewer	District:	1
Account Number:	452-4540-536.31-00 --.-	Project Number:	NEW
Type:	New	Useful Life:	10 years

Description:

The proposed study will evaluate the overall performance of the vacuum sewer system, including vacuum stations, piping networks, valve pits, and system pressures. The consultant will analyze current system loading, identify potential capacity limitations or operational inefficiencies, and model future demand based on anticipated growth and development within the service area.

Justification:

The results of the study will provide the Utilities Division with data-driven recommendations for improvements, upgrades, or operational adjustments needed to maintain system reliability and avoid potential service disruptions. The study will also help guide future capital planning, ensuring that infrastructure investments are prioritized effectively and aligned with long-term system needs.
Completing a Vacuum Sewer Capacity Study will allow the City to proactively plan for growth, maintain reg

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Professional Services	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Georgetown RW Main Relocation

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	1
Account Number:	452-4530-536.63-00 --.-	Project Number:	WW2410
Type:	New	Useful Life:	20 years

Description:

Georgetown reclaimed water main relocation

Justification:

The Public Works department is working on their Georgetown project; there are reclaimed lines that need to be moved.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$150,000	\$50,000	\$0	\$0	\$0	\$200,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$150,000	\$50,000	\$0	\$0	\$0	\$200,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Reclaim Water Discharge Line Repair

Department:	Utility	Location:	City Wide
Division:	UT- Water	District:	City Wide
Account Number:	452-4530-536.46-00 --.-	Project Number:	WD1601
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous reclaimed water discharge line repair

Justification:

Repair to reclaimed water lines when needed

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$119,405	\$122,987	\$126,677	\$130,477	\$134,392	\$633,938

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$119,405	\$122,987	\$126,677	\$130,477	\$134,392	\$633,938

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Reclaim Water Repair and Maintenance

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.46-00 --.-	Project Number:	WW1406
Type:	Replacement	Useful Life:	15 years

Description:

Miscellaneous reclaimed water repairs and maintenance

Justification:

Due to age lines break and need to be repaired

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Repair & Maintenance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Site 10 Maint. and Culverts

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.63-00 --.-	Project Number:	WW1405
Type:	Replacement	Useful Life:	20 years

Description:

Site 10 maintenance and adding culverts

Justification:

Site 10 is an integral part of the city treatment process.

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Improve Other Than Buildings	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

RW Pressure Gauges - tied to SCADA

Department:	Utility	Location:	City Wide
Division:	UT- North Plant	District:	City Wide
Account Number:	452-4527-536.64-00 --.-	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

RW Pressure Gauges - tied to SCADA

Justification:

Due to age the pressure gauges need to be replaced

Funding Source (\$)	FY27	FY28	FY29	FY30	FY31	Total
452 Capital Replacement Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Expenditure (\$)	FY27	FY28	FY29	FY30	FY31	Total
Machinery & Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Estimated Revenue (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY27	FY28	FY29	FY30	FY31	Total
	\$0	\$0	\$0	\$0	\$0	\$0



CITY OF
SANFORD
FLORIDA

GLOSSARY

- GLOSSARY

Glossary

Accrual Basis - Accounting basis whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Activity - A specified and distinguishable line of work performed by a division.

Adopted Budget - The original budget as approved by City Commission at the beginning of the fiscal year.

Ad Valorem Taxes - Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

Appropriation - An authorization made by the legislative body of a government, which permits officials to incur obligations and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Assets - Resources owned or held by the City, which have monetary value.

Balanced Budget - A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Budget - A plan of financial operation, embodying an estimate of proposed means of financing it. The Budget "operating budget" is the financial plan adopted for a single fiscal year. The "proposed budget" designates the financial plan initially developed by departments and presented by the City Manager to the City Commission for approval. The "final budget" is the plan as modified and finally approved by that body. The approved budget is authorized by resolution and specifies the legal spending limits for the fiscal year.

Glossary

Budget Amendment - A legal procedure utilized by the City Staff and City Commission to revise a budget appropriation.

Budget Document - The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts, which in total, comprises the annual revenue and expenditure plan.

Budget Message - A general discussion of the proposed budget presented in writing by the budget-making authority (City Manager) to the legislative body (City Commission).

Budgetary Control - The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal year.

Capital Improvement Program - A five-year plan for those expenditures anticipated within the City's capital improvement funds. It sets forth each project and its contemplated costs.

Current Taxes - Taxes that are levied and due within one year.

Encumbrances - Obligations in the form of purchase orders, contract or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures - The cost of goods received or services rendered whether cash payments have been made or encumbered.

Glossary

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1 through September 30.

Five-Year Capital Plan - A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part.

Fund - An accounting entity established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance - Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. Only the unassigned balance over the minimum fund balance policy, which for City of Sanford is 14% and is available for allocation for future year budgets. A negative fund balance is often referred to as a *deficit*.

Funding - Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GAAP - Generally Accepted Accounting Principles.

GASB - Governmental Accounting Standards Board.

GASB 34 - Governmental Accounting Standards Board Statement Number 34. This requires division of the City's assets into Governmental Activities, Business-Type Activities, and Component Units using the accrual basis of accounting.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported and is the general operating fund of the City.

Glossary

Grant - This is a financial award given by the state government, federal government, or other agency to support a particular program or activity. Grant proceeds are restricted to the use stipulated by the Grant Award. Misuse or misappropriation of grant funds can impact the City for years to come.

Infrastructure - That portion of a City's assets located at or below ground level, including the water system, sewer system, and streets.

One-Time Expenditures - These are one-time expenditures authorized on a fiscal year basis for a specific purpose, and are not expected to be recurring costs as a part of normal operating expenditures.

Ongoing Expenditures - These expenditures are authorized as a part of the budget process for recurring/ongoing operational needs.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

Public Hearing - a noticed meeting (per statute and/or ordinance) relating to legal action by the City Commission; usually requires that the public must be heard before action is taken.

Revenue - These are amounts estimated to be received from taxes and other sources during the fiscal year.

Roll-Back Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes for new construction.

Rollover - Any equipment, contractual, commodity, or capital project that has been previously approved by the City Commission but for various reasons has not been implemented on schedule.

Glossary

Taxable Value - The assessed value less homestead and other exemptions, if applicable.

Truth in Millage - The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements, and advertisement specifications prior to the adoption of a budget tax rate.



Jocelyn Hertz
11th Grade