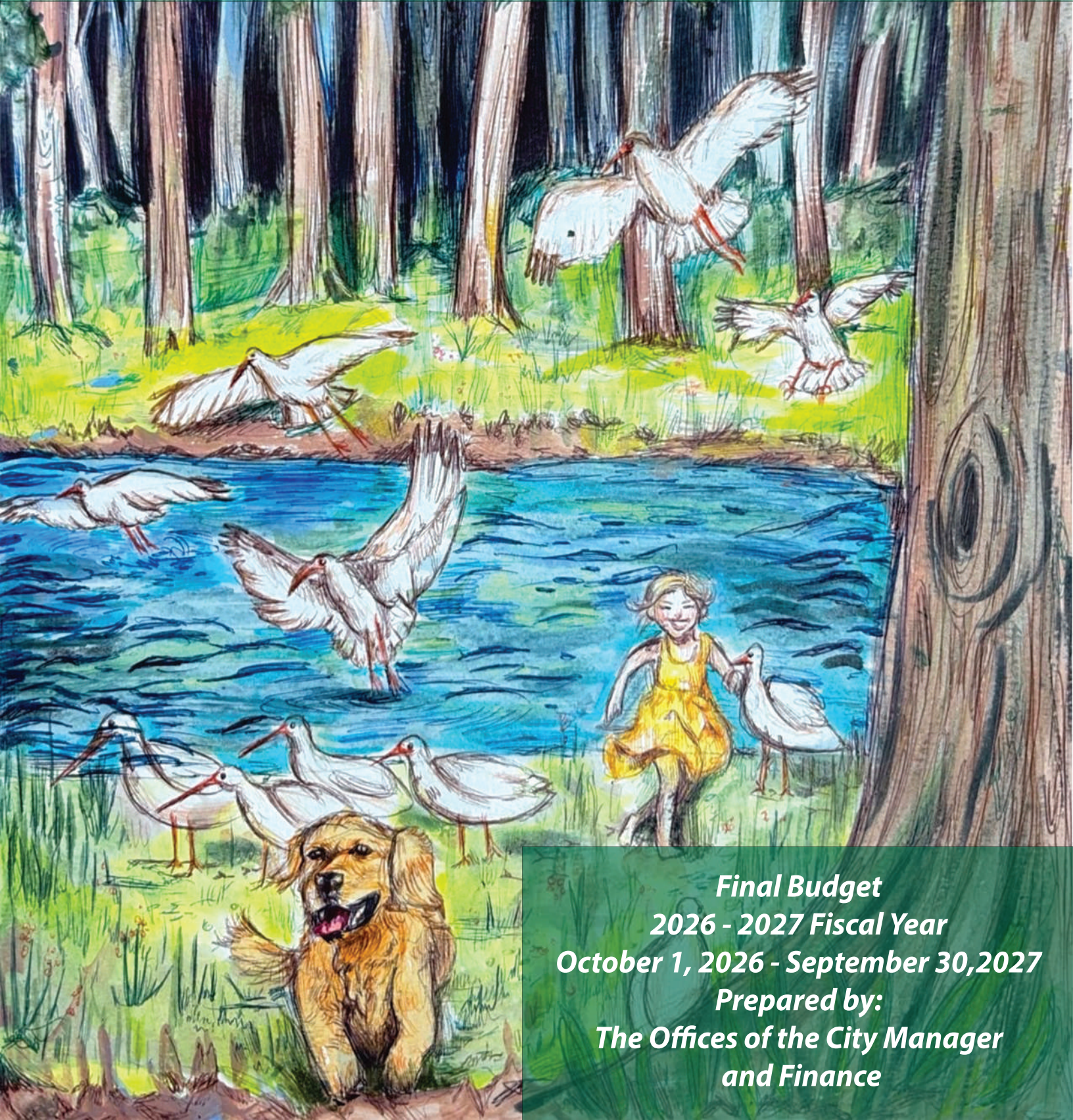




# CITY OF SANFORD FLORIDA



***Final 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  
**SANFORD**  
FLORIDA

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# Community Profile

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- **City of Sanford Location**
- **City of Sanford Profile**
- **Sanford Demographics**
- **Largest Local Taxpayers**
- **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.**

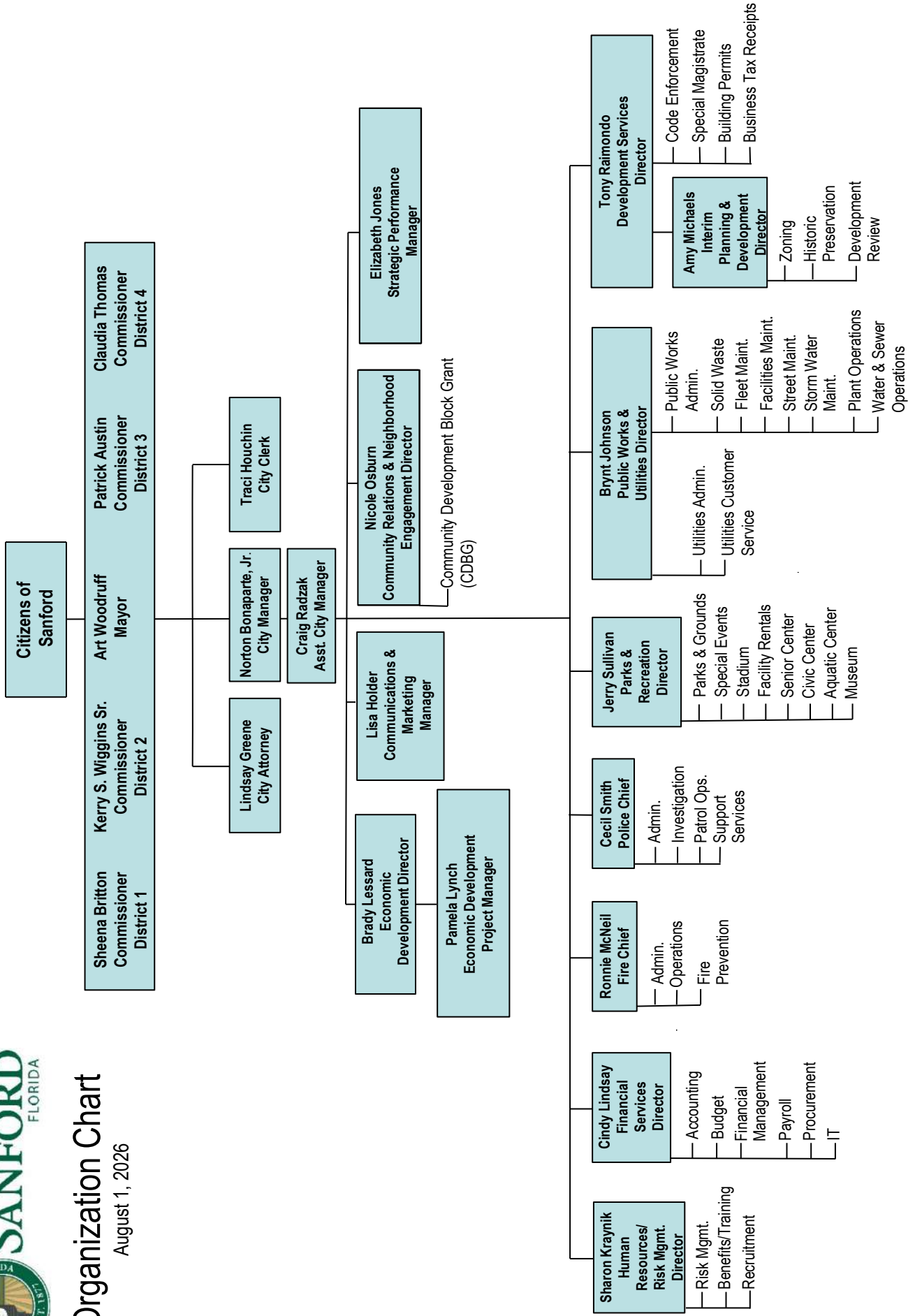
## **OUR MISSION**

**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.**



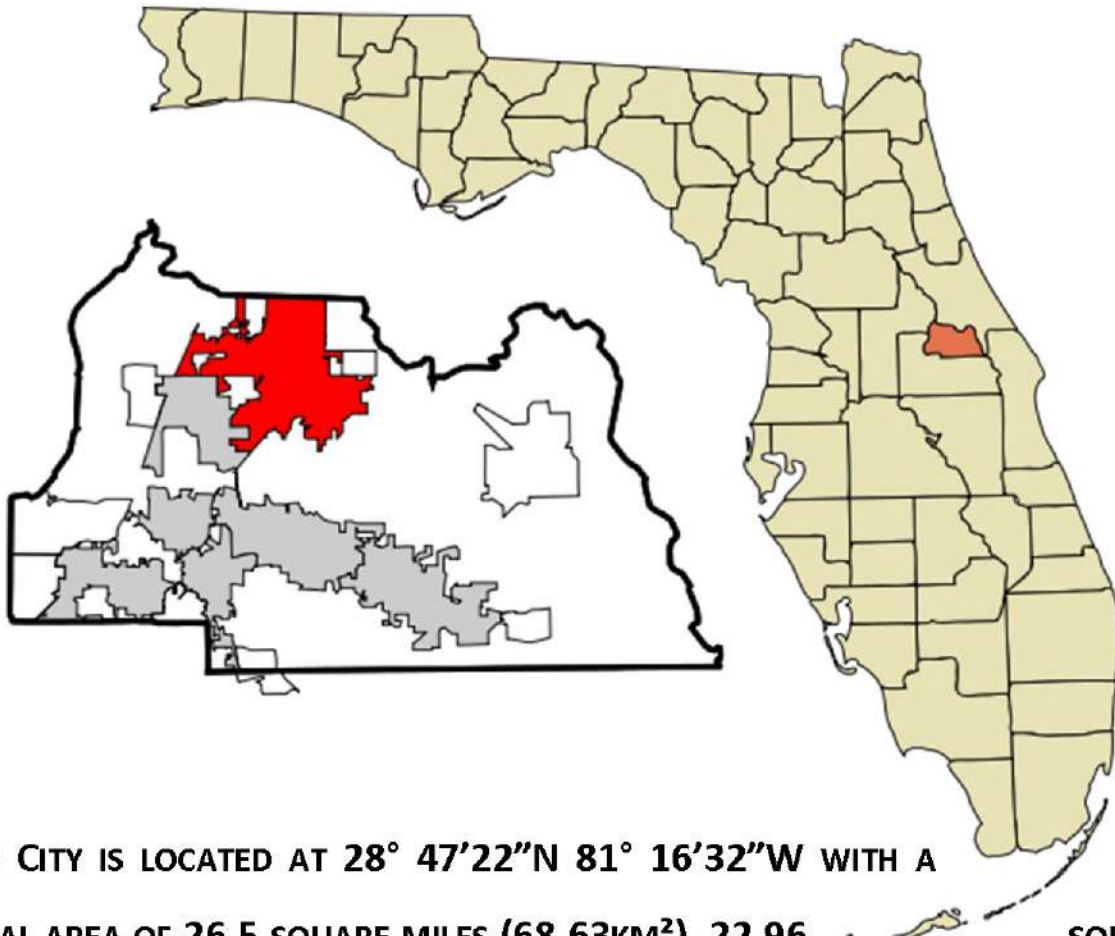
# Organization Chart

August 1, 2026





## CITY OF SANFORD LOCATION



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



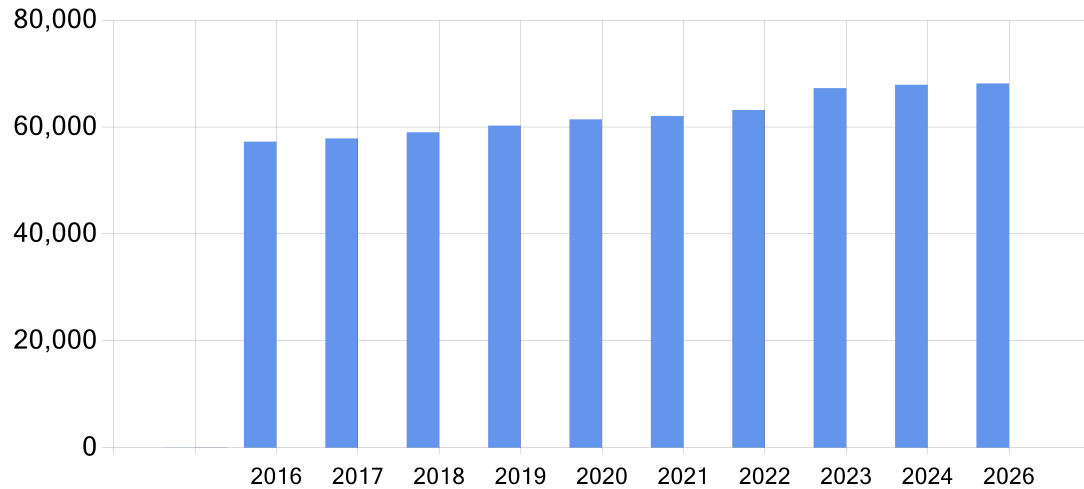
# Sanford Demographics

| 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.

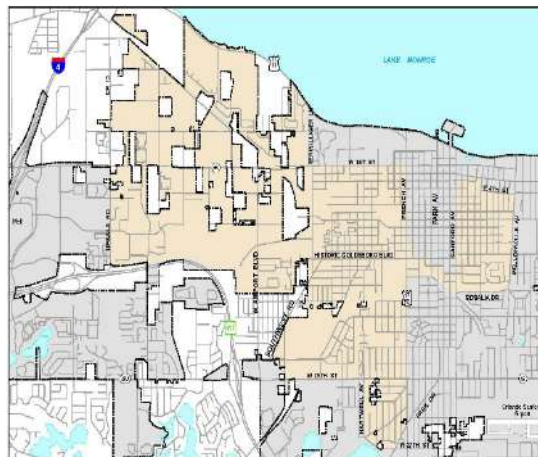
Mayor Woodruff serves on the boards of the Sanford's Historic Hopper Academy, the Ritz Theater, The Table Florida, and 787 Scouting Association. The Mayor has been instrumental in the restoration of Historic Hopper Academy. He also serves as a leader in Boy Scout Troop 787.

Art looks forward to building on the many positive improvements that have taken place while he has served on the City Commission and

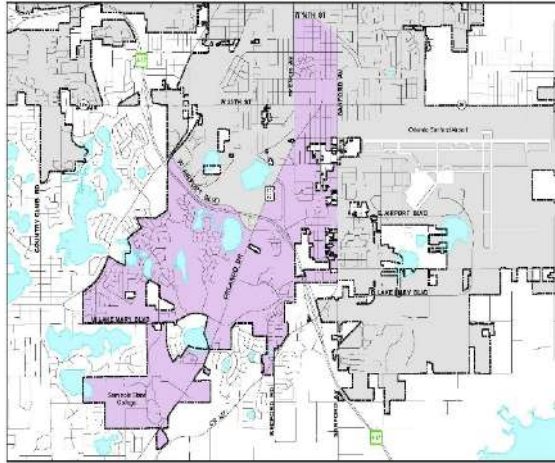
continuing to make Sanford a place where we want to live, work, and play.



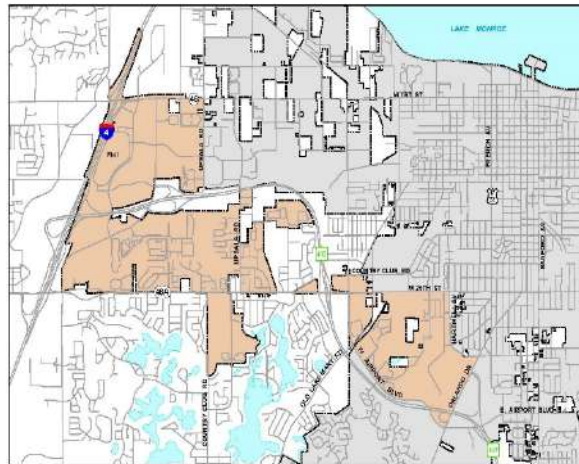
**Sheena Britton District 1**  
**Appointed 2020; Elected: 2022**  
**Current Term Expires: 2026**



**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

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

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



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

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

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

## **2 Community Safety and Well-Being**

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

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

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

### **3 Preparing for Future/Sustainability**

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



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

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

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

#### **4 Functional and Updated Infrastructure**

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

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

## **5 Financial Stewardship**

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

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



CITY OF  
**SANFORD**  
FLORIDA



# BUDGET MESSAGE

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- **CITY MANAGER'S MESSAGE**



# Sanford

Downtown Sanford Marina  
Historic Downtown Sanford  
The Yardery (Sanford)

Everleigh Baumgardner  
6<sup>th</sup> Grade

September 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 \$214.8 million for all activities, including utility funds, capital projects, debt service and other special revenue funds. Total expenditures are decreasing \$14,066,222, a decrease of 6.13 from last year’s final budget. The decrease is attributed to the General Fund increasing \$2,028,677, and the Internal Service Funds increasing \$3,887,177 offset by decreases in Special Revenue Funds of \$8,918,140, Debt Service Fund \$350,818, Capital Project Funds \$695,516, and Enterprise Funds \$9,997,602.

### **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 3.43 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 to cover cola raises, and a merit increase. The IAFF and the FOP have negotiated 4% raises.
- 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 6.9853 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<br>4-1 or 4-0 | Majority<br>3-2 | Two-thirds<br>4-1 or 4-0 |
|---------------------------------------------|--------------------------|-----------------|--------------------------|
| Taxable Value                               | 7,180,035,372            | 7,180,035,372   | 7,180,035,372            |
| Roll-back Rate                              | 6.9853                   | 6.9853          | 6.9853                   |
| Rate Options                                | 10.0000                  | 6.9853          | 7.225                    |
| Current Rate                                | 7.225                    | 7.225           | 7.225                    |
| Percent Increase (Decrease) over Rollback   | 3.4315%                  | -%              | 3.4315%                  |
| Property Tax Revenues at Rate Option        | 68,210,336               | 47,646,966      | 49,281,968               |
| Property Tax Revenue at Roll-back Rate      | 47,646,966               | 47,646,966      | 47,646,966               |
| Revenues at Rate Options vs. Roll-back Rate | 20,563,370               | 0               | 1,635,002                |

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 \$1.5 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**

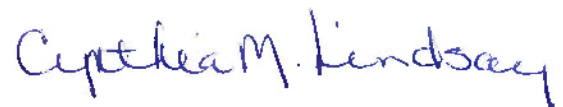
The current forecast on general fund revenues is approximately 3.6% in FY 2028 for a total revenue increase of \$3,147,245 and the following increases in expenditures are expected:

|                                |              |
|--------------------------------|--------------|
| ➤ Salary and Benefit Increases | \$ 3,365,563 |
| ➤ Operational costs            | \$ 1,188,464 |
| ➤ Tower personnel and tower    | \$ 4,130,168 |

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

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

## BUDGET CALENDAR

| FY 2026-2027                |                                                                                                                                     |                                                                                                     |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| DATE                        | ACTIVITY                                                                                                                            | PARTICIPANTS                                                                                        |
| July 8                      | Budget Workshop                                                                                                                     | City Commission<br>City Manager<br>Deputy City Manager<br>Department Directors<br>Division Managers |
| July 13                     | Last Regular Meeting to approve tentative millage rate and hearing schedule                                                         | City Commission<br>City Manager                                                                     |
| July 15                     | Budget Workshop (2nd Day)                                                                                                           | City Commission<br>City Manager<br>Deputy City Manager<br>Department Directors<br>Division Managers |
| July 31                     | Final Changes to budget completed                                                                                                   | City Manager<br>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<br>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<br>City Manager<br>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<br>City Manager<br>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 \$49,281,968 which represents approximately 56.2% 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 \$2,770,386 for fiscal year 2026-27, representing approximately 3.16% 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 \$8,851,750 for fiscal year 2026-27; \$7,214,872, for electricity, \$1,331,059 for water, \$203,516 for gas, and \$102,303 for propane. Utility Tax revenue represents approximately 10.10% 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 7.51% 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 \$1,056,098 for fiscal year 2026-27, which represents approximately 1.21% 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 \$7,633,282 for fiscal year 2026-27; this represents \$2,713,425 for State Revenue Sharing, \$12,543 for Mobile Home Licenses Tax, \$71,764 for Alcoholic Beverage License Tax, \$4,618,788 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 8.71% 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 \$4,644,307, which represents approximately 5.30% 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 4.02% 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 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 \$3,035,817, which represents 3.46% 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 \$40,925,002, which represents approximately 68.04% 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 \$5,787,403, which represents approximately 9.62% of Enterprise funds revenues.

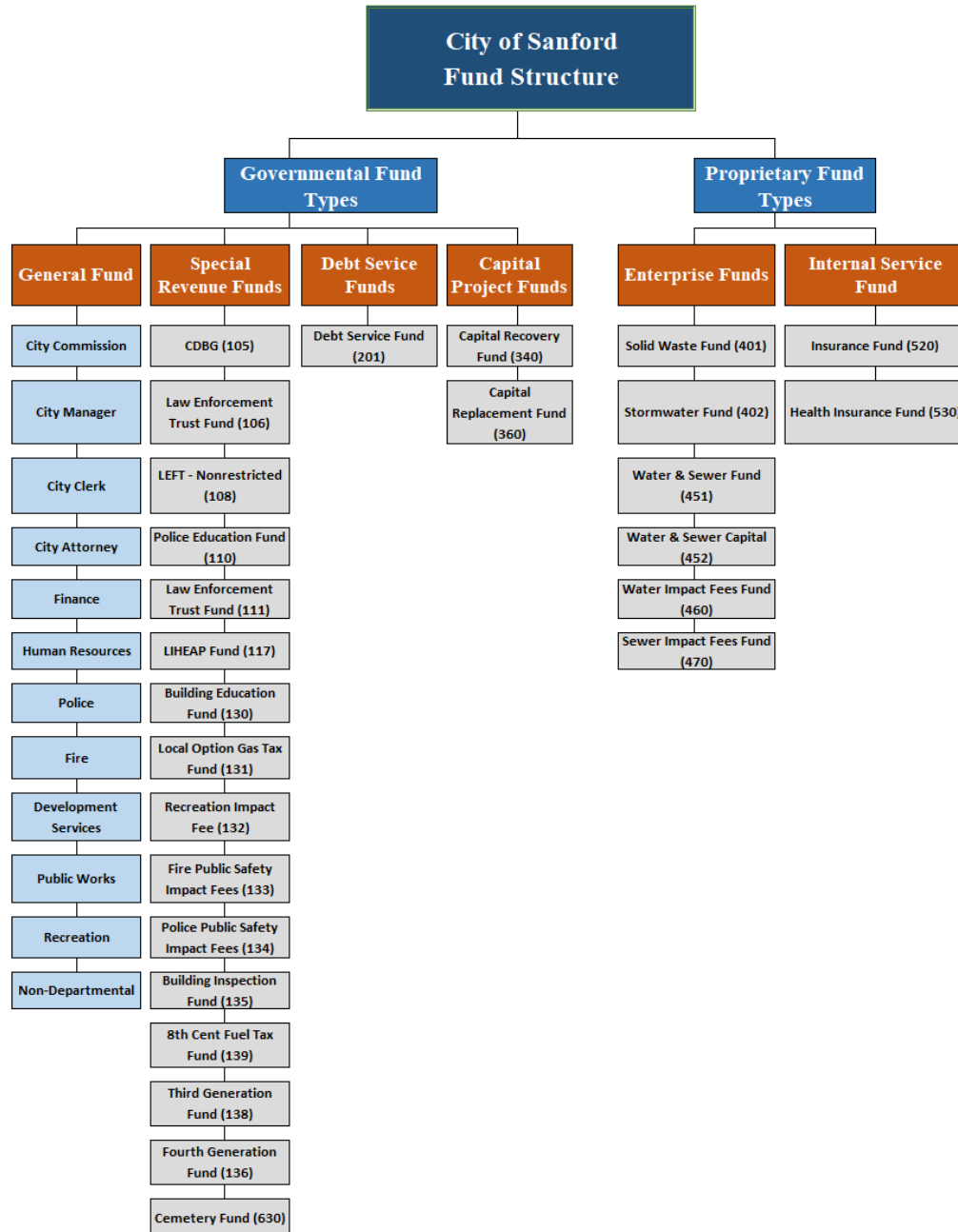
**Solid Waste Fees** - The operating revenue of the Solid Waste Fund are derived from services provided for the commercial and residential collection of garbage and yard waste; and a residential, multi-family and commercial recycling operation through a franchise agreement. For fiscal year 2026-27, Solid Waste Fees are estimated at \$10,185,393, which represents approximately 16.93% 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.

# Department/Fund Relationship

| Department/Division                             | Function               | General Fund | Enterprise Funds | Internal Services Funds | Special Revenue Funds |
|-------------------------------------------------|------------------------|--------------|------------------|-------------------------|-----------------------|
| <b>Administration and Governance</b>            |                        |              |                  |                         |                       |
| City Commission                                 | General Government     | X            |                  |                         |                       |
| City Manager                                    | General Government     | X            |                  |                         |                       |
| Communications                                  | General Government     | X            |                  |                         |                       |
| Economic Development                            | Economic Environment   | X            |                  |                         |                       |
| Community Relations                             | General Government     | X            |                  |                         |                       |
| CDBG                                            | Human Services         |              |                  |                         | X                     |
| City Attorney                                   | General Government     | X            |                  |                         |                       |
| City Clerk                                      | General Government     | X            |                  |                         |                       |
| <b>Human Resources</b>                          | General Government     | X            |                  |                         |                       |
| <b>Financial Services</b>                       |                        |              |                  |                         |                       |
| Accounting                                      | General Government     | X            |                  |                         |                       |
| Information Technology                          | General Government     | X            |                  |                         |                       |
| Purchasing                                      | General Government     | X            |                  |                         |                       |
| <b>Development Services</b>                     |                        |              |                  |                         |                       |
| Planning                                        | General Government     | X            |                  |                         |                       |
| Code Enforcement                                | General Government     | X            |                  |                         |                       |
| Business Tax Receipts                           | General Government     | X            |                  |                         |                       |
| <b>Police</b>                                   |                        |              |                  |                         |                       |
| Administration                                  | Public Safety          | X            |                  |                         |                       |
| Patrol                                          | Public Safety          | X            |                  |                         |                       |
| Strategic Services                              | Public Safety          | X            |                  |                         |                       |
| Professional Standards and Community Engagement | Public Safety          | X            |                  |                         |                       |
| <b>Fire</b>                                     |                        |              |                  |                         |                       |
| Administration                                  | Public Safety          | X            |                  |                         |                       |
| Operations                                      | Public Safety          | X            |                  |                         |                       |
| Prevention                                      | Public Safety          | X            |                  |                         |                       |
| <b>Public Works</b>                             |                        |              |                  |                         |                       |
| Administration                                  | Physical Environment   | X            |                  |                         |                       |
| Health                                          | Human Services         | X            |                  |                         |                       |
| Fleet Maintenance                               | Physical Environment   | X            |                  |                         |                       |
| Facilities Maintenance                          | Physical Environment   | X            |                  |                         |                       |
| Streets                                         | Transportation         | X            |                  |                         |                       |
| Solid Waste                                     | Physical Environment   |              | X                |                         |                       |
| Stormwater                                      | Physical Environment   |              | X                |                         |                       |
| Utility Administration                          | Physical Environment   |              | X                |                         |                       |
| Utility Water/Wastewater Plants                 | Physical Environment   |              | X                |                         |                       |
| Utility Water Distribution                      | Physical Environment   |              | X                |                         |                       |
| Utility Wastewater Collection                   | Physical Environment   |              | X                |                         |                       |
| <b>Parks and Recreation</b>                     |                        |              |                  |                         |                       |
| Recreation                                      | Culture and Recreation | X            |                  |                         |                       |
| Special Facilities                              | Culture and Recreation | X            |                  |                         |                       |
| Parks and Grounds                               | Culture and Recreation | X            |                  |                         |                       |
| Museum                                          | Culture and Recreation | X            |                  |                         |                       |
| <b>General Insurance Fund</b>                   | General Government     |              |                  | X                       |                       |
| <b>Health Insurance Fund</b>                    | General Government     |              |                  | X                       |                       |

## **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 \$1,027,764 and Wastewater Impact Fees Revenues are estimated at \$2,221,154 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 \$10,174,363, which represents approximately 16.9% 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

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

# 2027 Citywide Budget

|                                                | <i>General<br/>Fund</i> | <i>Special<br/>Revenue</i> | <i>Debt<br/>Service</i> | <i>Capital<br/>Projects</i> |
|------------------------------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|
| <b>Use of Fund Balance</b>                     | \$ -                    | \$ 2,855,121               | \$ -                    | \$ -                        |
| <b>Estimated Revenues</b>                      |                         |                            |                         |                             |
| Taxes                                          |                         |                            |                         |                             |
| Property (Ad Valorem)                          | \$ 49,281,968           | \$ -                       | \$ -                    | \$ -                        |
| Utility and Other Taxes                        | 18,201,296              | 1,136,018                  | -                       | -                           |
| Business Tax                                   | 928,753                 | -                          | -                       | -                           |
| Other General Tax                              | 116,933                 | -                          | -                       | -                           |
| Permits and Special Assessments                | 10,412                  | 1,805,284                  | -                       | -                           |
| Intergovernmental                              | 7,633,282               | 7,441,153                  | -                       | -                           |
| Charges for Services                           | 4,644,307               | 87,191                     | -                       | -                           |
| Fines and Forfeitures                          | 207,108                 | 5,442                      | -                       | -                           |
| Other Revenues                                 | 6,595,106               | 452,927                    | 70,000                  | 479,640                     |
| <b>Total Revenues</b>                          | <b>87,619,165</b>       | <b>10,928,015</b>          | <b>70,000</b>           | <b>479,640</b>              |
| Transfers In                                   | -                       | 190,285                    | 1,467,929               | 6,054,523                   |
| <b>Total Revenues and Other Sources</b>        | <b>87,619,165</b>       | <b>11,118,300</b>          | <b>1,537,929</b>        | <b>6,534,163</b>            |
| <b>Total Revenues, Transfers, and Balances</b> | <b>\$ 87,619,165</b>    | <b>\$ 13,973,421</b>       | <b>\$ 1,537,929</b>     | <b>\$ 6,534,163</b>         |
| <b>Expenditures</b>                            |                         |                            |                         |                             |
| General Government                             | \$ 13,535,674           | \$ 2,462,388               | \$ -                    | \$ 603,000                  |
| Public Safety                                  | 48,850,112              | 18,682                     | 1,537,929               | 3,886,699                   |
| Physical Environment                           | 2,967,349               | 134,019                    | -                       | 320,000                     |
| Transportation                                 | 2,704,288               | 7,004,388                  | -                       | 225,000                     |
| Economic Environment                           | 1,014,028               | 485,671                    | -                       | -                           |
| Human Services                                 | 155,123                 | -                          | -                       | -                           |
| Culture and Recreation                         | 9,331,714               | -                          | -                       | 927,000                     |
| <b>Total Expenditures/Expenses</b>             | <b>78,558,288</b>       | <b>10,105,148</b>          | <b>1,537,929</b>        | <b>5,961,699</b>            |
| Transfers Out                                  | 8,595,877               | -                          | -                       | -                           |
| Other Uses                                     | 465,000                 | -                          | -                       | -                           |
| <b>Total Expenditures and Other Uses</b>       | <b>87,619,165</b>       | <b>10,105,148</b>          | <b>1,537,929</b>        | <b>5,961,699</b>            |
| Addition to Reserve (Fund Balance)             | -                       | 3,868,273                  | -                       | 572,464                     |
| <b>Total Appropriations and Reserves</b>       | <b>\$ 87,619,165</b>    | <b>\$ 13,973,421</b>       | <b>\$ 1,537,929</b>     | <b>\$ 6,534,163</b>         |

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<br/>Fund</i> | <i>Internal<br/>Service</i> | <i>Total</i>          |
|------------------------------------------------|----------------------------|-----------------------------|-----------------------|
| <b>Use of Fund Balance</b>                     | <b>\$ 8,806,698</b>        | <b>\$ 346,667</b>           | <b>\$ 12,008,486</b>  |
| <b><i>Estimated Revenues</i></b>               |                            |                             |                       |
| Taxes                                          |                            |                             |                       |
| Property (Ad Valorem)                          | \$ -                       | \$ -                        | \$ 49,281,968         |
| Utility and Other Taxes                        | -                          | -                           | 19,337,314            |
| Business Tax                                   | -                          | -                           | 928,753               |
| Other General Tax                              | -                          | -                           | 116,933               |
| Permits and Special Assessments                | 3,248,918                  | -                           | 5,064,614             |
| Intergovernmental                              | 17,079                     | -                           | 15,091,514            |
| Charges for Services                           | 56,483,200                 | 22,344,825                  | 83,559,523            |
| Fines and Forfeitures                          | -                          | -                           | 212,550               |
| Other Revenues                                 | 3,577,386                  | 1,251,166                   | 12,426,225            |
| <b>Total Revenues</b>                          | <b>63,326,583</b>          | <b>23,595,991</b>           | <b>186,019,394</b>    |
| Transfers In                                   | 9,086,418                  | -                           | 16,799,155            |
| <b>Total Revenues and Other Sources</b>        | <b>72,413,001</b>          | <b>23,595,991</b>           | <b>202,818,549</b>    |
| <b>Total Revenues, Transfers, and Balances</b> | <b>\$ 81,219,699</b>       | <b>\$ 23,942,658</b>        | <b>\$ 214,827,035</b> |
| <b><i>Expenditures</i></b>                     |                            |                             |                       |
| General Government                             | \$ -                       | \$ -                        | \$ 16,601,062         |
| Public Safety                                  | -                          | -                           | 54,293,422            |
| Physical Environment                           | 71,933,730                 | -                           | 75,355,098            |
| Transportation                                 | -                          | -                           | 9,933,676             |
| Economic Environment                           | -                          | -                           | 1,499,699             |
| Human Services                                 | -                          | -                           | 155,123               |
| Culture and Recreation                         | -                          | -                           | 10,258,714            |
| <b>Total Expenditures/Expenses</b>             | <b>71,933,730</b>          | <b>-</b>                    | <b>168,096,794</b>    |
| Transfers Out                                  | 9,086,418                  | -                           | 17,682,295            |
| Other Uses                                     | -                          | 23,593,644                  | 24,058,644            |
| <b>Total Expenditures and Other Uses</b>       | <b>81,020,148</b>          | <b>23,593,644</b>           | <b>209,837,733</b>    |
| Addition to Reserve (Fund Balance)             | 199,551                    | 349,014                     | 4,989,302             |
| <b>Total Appropriations and Reserves</b>       | <b>\$ 81,219,699</b>       | <b>\$ 23,942,658</b>        | <b>\$ 214,827,035</b> |

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

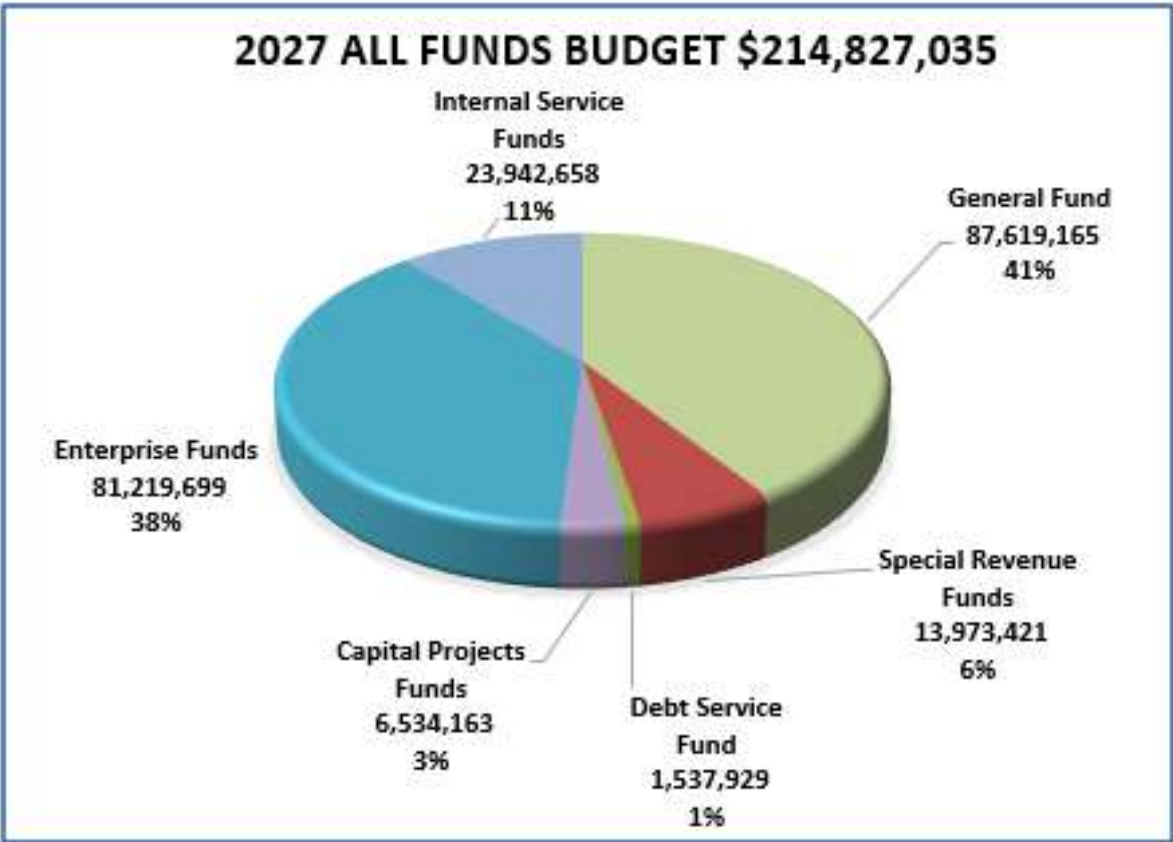
|                                     | Actual<br>Balance as of<br>9/30/25 | Estimated<br>Revenues<br>2025-26 | Estimated<br>Expenditures<br>2025-26 | Net<br>Change | Estimated<br>Balance<br>9/30/26 | Budgeted<br>Revenues<br>2026-27 | Budgeted<br>Expenditures<br>2026-27 | Net<br>Change | Estimated<br>Balance<br>9/30/27 |      |
|-------------------------------------|------------------------------------|----------------------------------|--------------------------------------|---------------|---------------------------------|---------------------------------|-------------------------------------|---------------|---------------------------------|------|
| <b>General Fund</b>                 | 43,726,741                         | 85,590,488                       | (85,590,488)                         | 0             | 43,726,741                      | 88,243,772                      | (88,243,772)                        | 0             | 43,726,741                      | 0%   |
| <b>2nd Dollar Fund</b>              | 91,439                             | 11,300                           | (18,138)                             | (6,838)       | 84,601                          | 6,810                           | (18,682)                            | (11,872)      | 72,729                          | -14% |
| <b>Law Enforcement Trust Fund</b>   | 536,813                            | 45,390                           | 0                                    | 45,390        | 582,203                         | 51,913                          | 0                                   | 51,913        | 634,116                         | 9%   |
| <b>Local Option Gas Tax Fund</b>    | 3,089,190                          | 1,269,153                        | (904,670)                            | 364,483       | 3,453,673                       | 1,317,873                       | (960,470)                           | 357,403       | 3,811,076                       | 10%  |
| <b>Impact Fee Funds</b>             | 6,451,047                          | 909,500                          | (1,052,284)                          | (142,784)     | 6,308,263                       | 1,092,636                       | 0                                   | 1,092,636     | 7,400,899                       | 17%  |
| <b>Building Fund</b>                | 2,847,287                          | 1,247,438                        | (2,630,405)                          | (1,382,967)   | 1,464,320                       | 1,077,752                       | (2,371,244)                         | (1,293,492)   | 170,828                         | -88% |
| <b>Local Option Sales Tax Funds</b> | 17,991,040                         | 6,228,910                        | (8,630,920)                          | (2,402,010)   | 15,589,030                      | 6,384,239                       | (5,576,000)                         | 808,239       | 16,397,269                      | 5%   |
| <b>Cemetery Fund</b>                | 230,714                            | 170,941                          | (129,834)                            | 41,107        | 271,821                         | 134,019                         | (134,019)                           | 0             | 271,821                         | 0%   |
| <b>CDBG Grant Fund</b>              | (28,594)                           | 504,187                          | (630,586)                            | (126,399)     | (154,993)                       | 508,811                         | (508,811)                           | 0             | (154,993)                       | 0%   |
| <b>Public Art Commission Fund</b>   | 39,083                             | 115,025                          | (115,025)                            | 0             | 39,083                          | 101,144                         | (101,144)                           | 0             | 39,083                          | 0%   |
| <b>8th Cent Fuel Tax Fund</b>       | 1,251,618                          | 588,132                          | (588,132)                            | 0             | 1,251,618                       | 492,605                         | (625,000)                           | (132,395)     | 1,119,223                       | -11% |
| <b>Solid Waste Fund</b>             | 1,255,284                          | 8,940,400                        | (9,189,712)                          | (249,312)     | 1,005,972                       | 10,185,393                      | (9,797,642)                         | 387,751       | 1,393,723                       | 39%  |
| <b>Stormwater Fund</b>              | 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% |
| <b>Water and Wastewater Fund</b>    | 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.

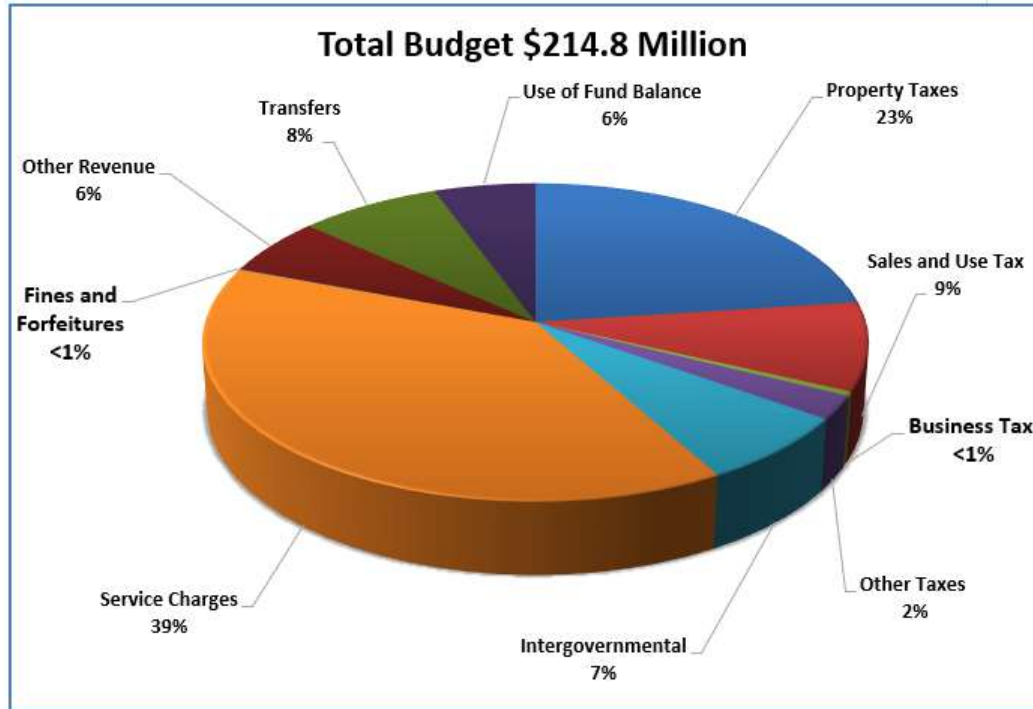


# Citywide Budget

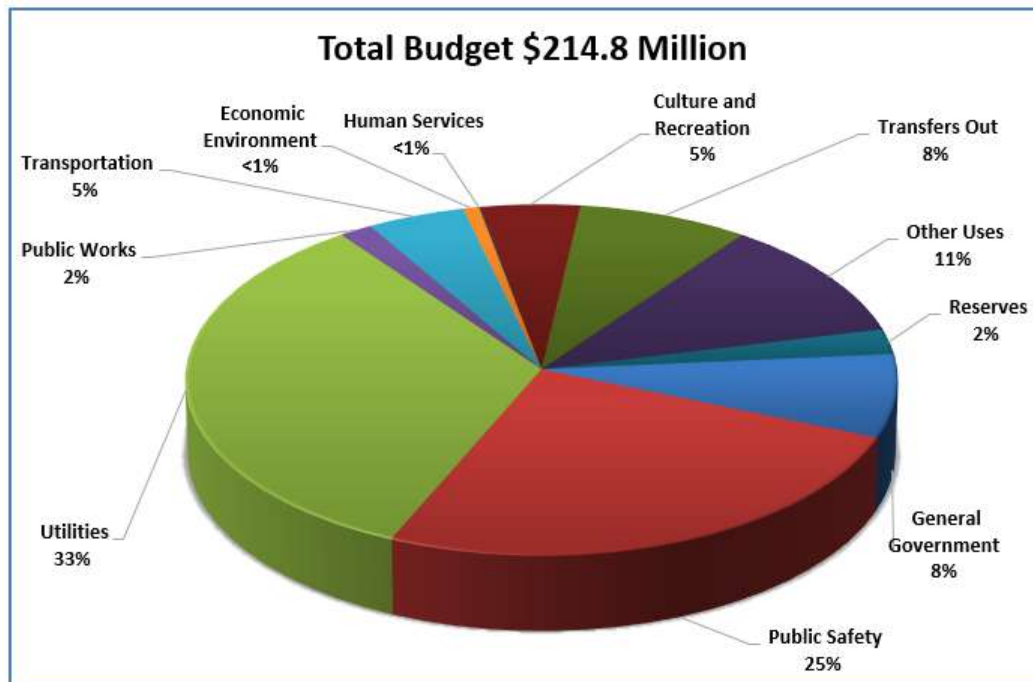


# Citywide Budget Summaries

## Revenues

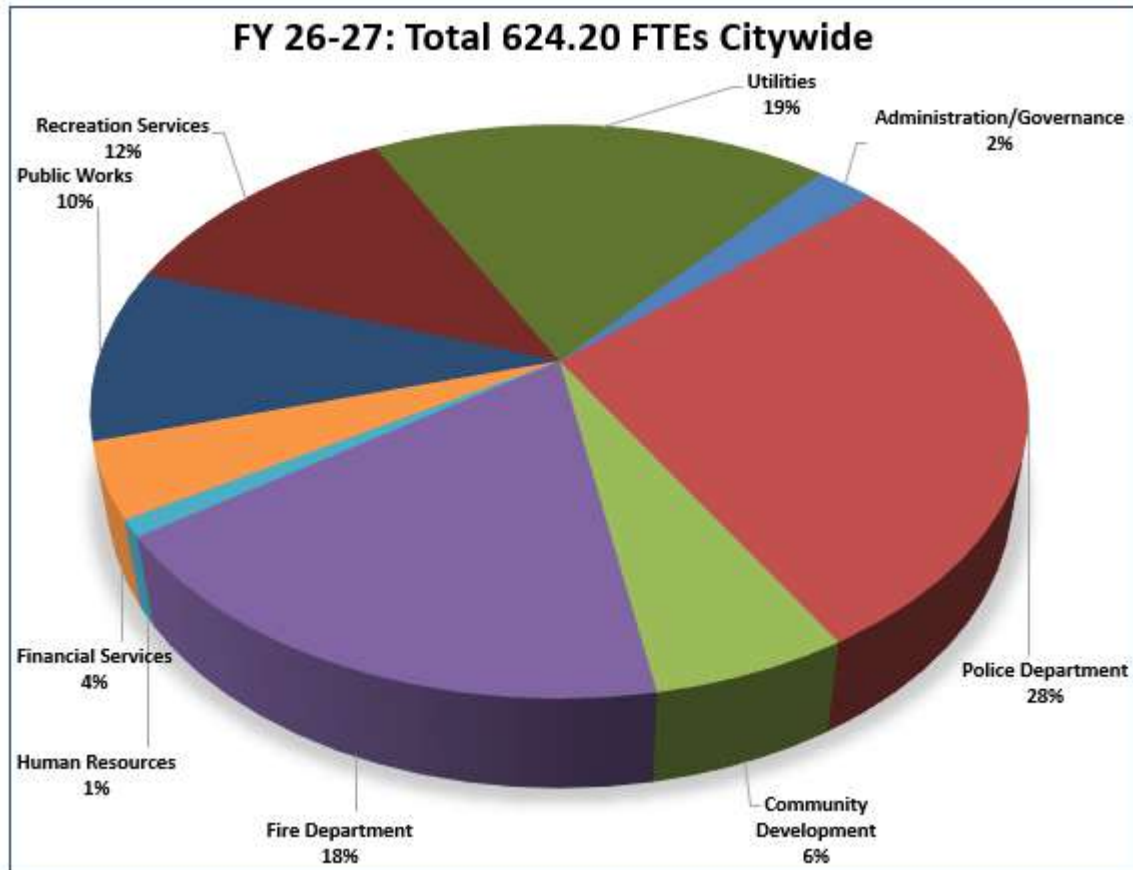


## Expenses





## Authorized Positions by Service Area



# GENERAL FUND BUDGET

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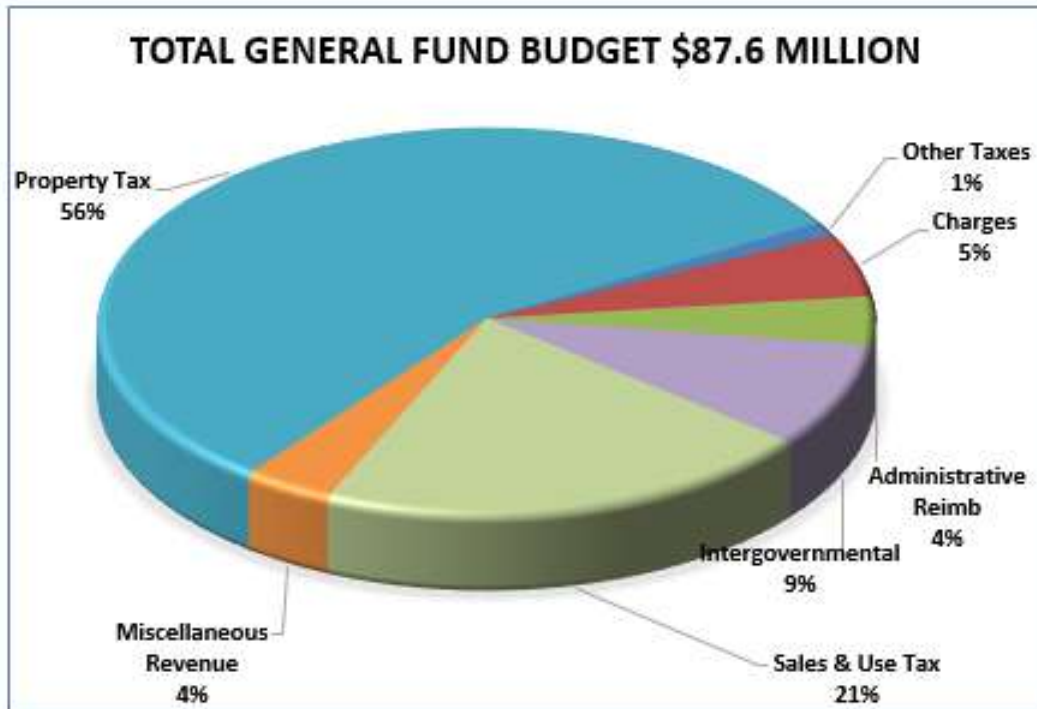
- **GENERAL FUND BUDGET SUMMARIES**
- **GENERAL FUND FUNDING SOURCES**
- **GENERAL FUND EXPENDITURES**
- **GENERAL FUND FIVE YEAR FORECAST**

## General Fund Budget Summary

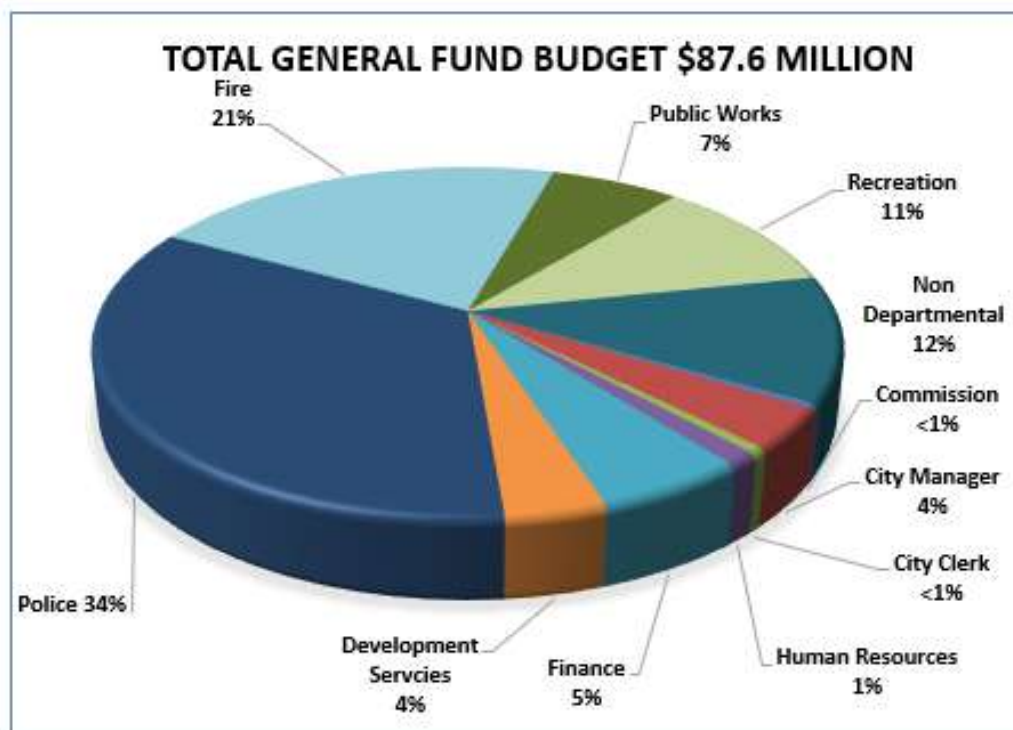
| General Government Fund                                              | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Actual        | 2026<br>Budget       | 2027<br>Budget       |
|----------------------------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| <b>Revenues</b>                                                      |                      |                      |                       |                      |                      |
| Taxes                                                                | 49,732,043           | 55,129,290           | 60,948,017            | 66,745,008           | 68,539,362           |
| Intergovernmental                                                    | 7,974,736            | 9,298,304            | 8,756,978             | 7,940,918            | 7,633,282            |
| Charges for Services                                                 | 5,669,807            | 5,758,221            | 6,769,301             | 5,007,447            | 4,644,307            |
| 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            | 3,624,956            |
| Transfers                                                            | -                    | -                    | -                     | -                    | -                    |
| Use of Fund Balance                                                  | -                    | -                    | -                     | -                    | -                    |
| <b>Total Revenues \$</b>                                             | <b>69,406,951 \$</b> | <b>80,773,975 \$</b> | <b>84,088,268 \$</b>  | <b>85,590,488 \$</b> | <b>87,619,165</b>    |
| <b>Expenditures</b>                                                  |                      |                      |                       |                      |                      |
| Commission                                                           | 240,769              | 322,307              | 331,153               | 342,941              | 342,821              |
| City Manager (Communications, Economic Dev, and Community Relations) | 1,840,211            | 2,169,454            | 2,419,756             | 3,285,637            | 3,347,965            |
| 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            | 4,918,799            |
| Development Services                                                 | 2,163,106            | 2,610,818            | 2,882,189             | 3,052,875            | 3,284,623            |
| Police                                                               | 19,922,349           | 23,947,471           | 24,868,707            | 28,719,621           | 29,986,620           |
| Fire                                                                 | 12,330,203           | 13,628,719           | 14,653,506            | 18,105,597           | 18,863,492           |
| Public Works                                                         | 4,008,513            | 5,044,044            | 5,467,551             | 5,569,753            | 5,811,260            |
| Recreation                                                           | 7,280,302            | 8,789,948            | 9,006,547             | 9,047,993            | 9,331,714            |
| Non Departmental                                                     | 8,359,997            | 18,443,650           | 20,993,212            | 11,318,021           | 10,181,829           |
| Total Expenditures                                                   | \$ 60,598,837        | \$ 80,461,033        | \$ 86,332,878         | \$ 85,590,488        | \$ 87,619,165        |
| <b>Surplus/(Deficit)</b>                                             | <b>\$ 8,808,114</b>  | <b>\$ 312,942</b>    | <b>\$ (2,244,610)</b> | <b>- \$</b>          | <b>-</b>             |
| <b>Total Appropriation and Reserves</b>                              | <b>\$ 69,406,951</b> | <b>\$ 80,773,975</b> | <b>\$ 84,088,268</b>  | <b>\$ 85,590,488</b> | <b>\$ 87,619,165</b> |

## General Fund Budget Summaries

### Revenues



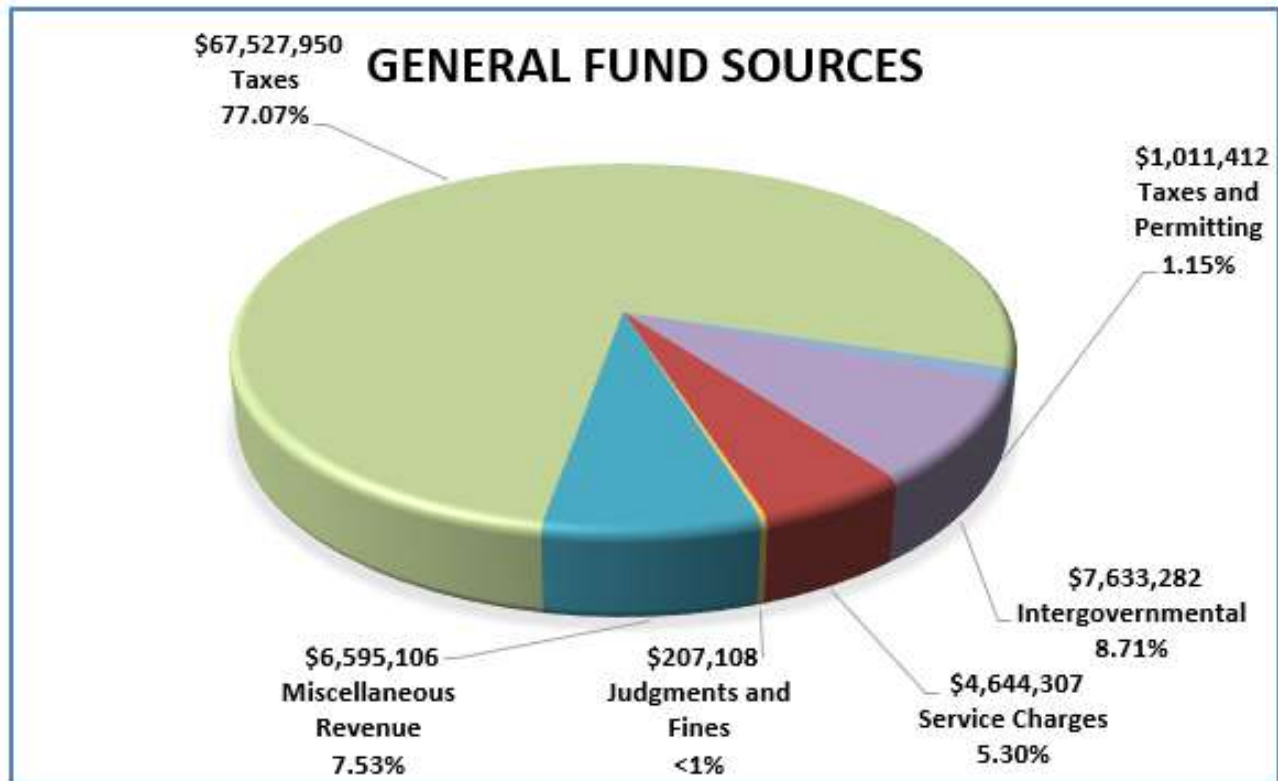
### Expenditures



## General Fund Sources

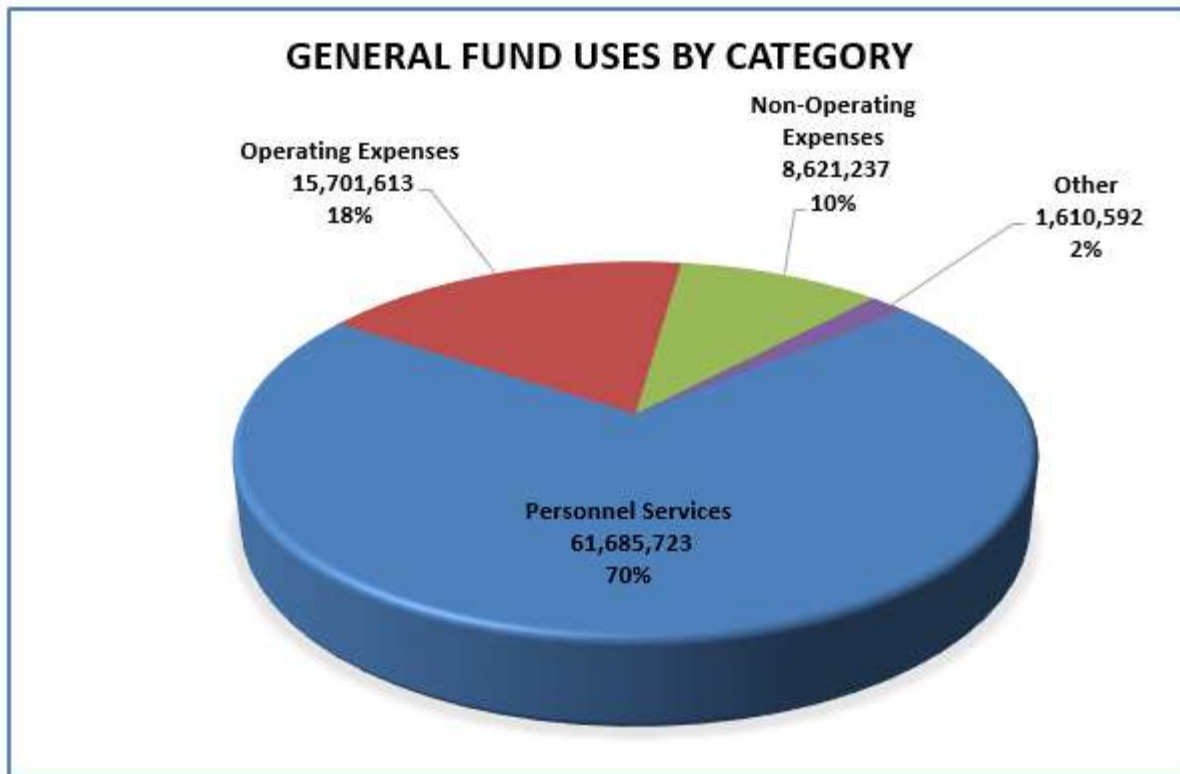
| <i>Sources</i>                      | <i>2023<br/>Actual</i> | <i>2024<br/>Actual</i> | <i>2025<br/>Actual</i> | <i>2026<br/>Budget</i> | <i>2027<br/>Budget</i> |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Property Taxes                      | 32,090,477             | 36,794,280             | 40,186,410             | 46,899,721             | 49,281,968.00          |
| 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              | 8,851,750              |
| Communication Service Tax           | 2,574,970              | 2,705,468              | 2,763,854              | 2,852,443              | 2,770,386              |
| Other General Tax                   | 45,057                 | 27,644                 | 1,081,267              | 54,500                 | 44,686                 |
| <b>Total Taxes \$</b>               | <b>48,608,490 \$</b>   | <b>53,886,472 \$</b>   | <b>59,168,585 \$</b>   | <b>65,166,970</b>      | <b>67,527,950</b>      |
| Business Tax Receipts               | 1,053,375              | 1,156,264              | 1,680,298              | 1,501,040              | 928,753                |
| Building Permits                    | 70,178                 | 86,554                 | 99,134                 | 76,998                 | 82,659                 |
| <b>Total Taxes and Permits \$</b>   | <b>1,123,553 \$</b>    | <b>1,242,818 \$</b>    | <b>1,779,432 \$</b>    | <b>1,578,038</b>       | <b>1,011,412</b>       |
| 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              | 7,483,778              |
| 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                 |
| <b>Total Intergovernmental \$</b>   | <b>7,974,736 \$</b>    | <b>8,738,449 \$</b>    | <b>8,194,480 \$</b>    | <b>7,940,918</b>       | <b>7,633,282</b>       |
| 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              | 3,988,419              |
| 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                |
| <b>Total Service Charges \$</b>     | <b>5,678,657 \$</b>    | <b>5,758,221 \$</b>    | <b>6,769,301 \$</b>    | <b>5,007,447</b>       | <b>4,644,307</b>       |
| 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                |
| <b>Total Judgments and Fines \$</b> | <b>171,745 \$</b>      | <b>296,206 \$</b>      | <b>298,965 \$</b>      | <b>206,143 \$</b>      | <b>207,108</b>         |
| 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              | 3,624,956              |
| Interfund Transfers                 | -                      | -                      | -                      | -                      | -                      |
| Use of Reserves (Fund Balances)     | -                      | -                      | -                      | -                      | -                      |
| <b>Total Other Revenues \$</b>      | <b>5,866,604 \$</b>    | <b>10,291,954 \$</b>   | <b>7,315,008 \$</b>    | <b>5,690,972</b>       | <b>6,595,106</b>       |
| <b>Total Sources \$</b>             | <b>69,423,786 \$</b>   | <b>80,214,119 \$</b>   | <b>83,525,771 \$</b>   | <b>85,590,488</b>      | <b>87,619,165</b>      |

## General Fund Sources



## General Fund Uses

| Uses                                           | 2023<br>Actual    | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|------------------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| Salary                                         | \$ 26,392,105     | \$ 30,916,269        | \$ 33,740,174        | \$ 37,760,994        | \$ 38,561,378        |
| Benefits                                       | 13,928,237        | 15,930,199           | 17,242,007           | 20,806,158           | 23,124,345           |
| Operating                                      | 10,837,662        | 11,856,908           | 10,939,932           | 12,458,461           | 12,565,568           |
| Supplies                                       | 2,693,888         | 3,175,843            | 3,353,367            | 3,181,854            | 3,136,045            |
| Capital                                        | -                 | 46,929               | -                    | -                    | -                    |
| Transfers                                      | 7,190,276         | 17,298,972           | 19,932,948           | 9,978,771            | 8,562,737            |
| Grants-in-Aid                                  | 27,705            | 41,415               | 72,646               | 73,050               | 58,500               |
| 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> | -                 | -                    | -                    | -                    | -                    |
| <b>Total Uses \$</b>                           | <b>62,231,683</b> | <b>\$ 80,406,793</b> | <b>\$ 86,332,879</b> | <b>\$ 85,590,488</b> | <b>\$ 87,619,165</b> |





## General Fund Five Year Forecast

|                                               | <b>2027<br/>Budget</b> | <b>2028<br/>Projected</b> | <b>2029<br/>Projected</b> | <b>2030<br/>Projected</b> | <b>2031<br/>Projected</b> |
|-----------------------------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Taxes                                         | \$ 68,539,362          | \$ 70,868,236             | \$ 73,289,026             | \$ 76,055,152             | \$ 78,652,382             |
| Intergovernmental                             | 7,633,282              | 8,275,154                 | 8,513,876                 | 8,758,914                 | 9,013,290                 |
| Charges for Services                          | 4,644,307              | 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                                         | 3,624,956              | 3,791,169                 | 3,782,935                 | 3,813,237                 | 3,962,045                 |
| Use of Fund Balance                           | -                      | -                         | -                         | -                         | -                         |
| <b>Total Revenues</b>                         | <b>\$ 87,619,165</b>   | <b>\$ 91,391,018</b>      | <b>\$ 94,266,005</b>      | <b>\$ 97,608,641</b>      | <b>\$ 100,951,936</b>     |
| Personnel Services                            | \$ 61,685,723          | \$ 65,695,451             | \$ 70,056,832             | \$ 74,303,841             | \$ 78,825,806             |
| Operating                                     | 15,701,613             | 16,822,379                | 17,327,050                | 17,846,862                | 18,382,268                |
| Capital Outlay                                | -                      | -                         | -                         | -                         | -                         |
| Non-Operating Expenses                        | 10,231,829             | 10,533,830                | 10,795,307                | 11,064,629                | 11,342,030                |
| <b>Total Expenditures</b>                     | <b>\$ 87,619,165</b>   | <b>\$ 93,051,660</b>      | <b>\$ 98,179,189</b>      | <b>\$ 103,215,332</b>     | <b>\$ 108,550,104</b>     |
| Surplus/(Deficit)                             | \$ -                   | \$ (1,660,642)            | \$ (3,913,184)            | \$ (5,606,691)            | \$ (7,598,168)            |
| Surplus/(Deficit) as % of<br>Operating Budget | 0.0%                   | -1.8%                     | -4.0%                     | -5.4%                     | -7.0%                     |

**Forecast Assumptions** - The City maintains a conservative approach in both the revenue and expenditure projections for forecasting purposes. All revenue and expenditures are estimated using regression analysis using the past 5 years with the exception of Ad Valorem Taxes, Half Cent Sales Tax, School Resource Officer reimbursement from the County, Water taxes, and State Shared Revenue in which the city assumes will grow at 3% per year and utility taxes at 10% per year, and wages are assumed to grow at 6%.

**Impacts on current and future budgets** - The City analysis the forecasts and strategically alters the current budget to plan for future deficits by minimizing spending in the current year and planning and educating the Commission and Departments on potential shortfalls in the future. The City looks for alternative funding sources and expenditure reductions to prepare for these shortfalls.



CITY OF  
**SANFORD**  
FLORIDA

# Departments

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

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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Salaries            | \$ 1,327,689           | \$ 1,508,659           | \$ 1,659,400           | \$ 1,701,950           |
| Benefits            | 633,212                | 715,407                | 841,027                | 872,945                |
| Operating           | 802,238                | 868,849                | 1,469,218              | 1,493,812              |
| Supplies            | 59,758                 | 58,072                 | 105,769                | 86,054                 |
| Debt service        | 2,362                  | 3,839                  | -                      | -                      |
| Other               | 36,995                 | 64,186                 | 65,000                 | 50,000                 |
| <b>Total</b>        | <b>\$ 2,862,254</b>    | <b>\$ 3,219,012</b>    | <b>\$ 4,140,414</b>    | <b>\$ 4,204,761</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Total                 | 2,862,254           | 3,219,012           | 4,140,414           | 4,204,761           |
| <b>Total</b>          | <b>\$ 2,862,254</b> | <b>\$ 3,219,012</b> | <b>\$ 4,140,414</b> | <b>\$ 4,204,761</b> |

### 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Salaries            | \$ 124,668             | \$ 134,080             | \$ 137,348             | \$ 141,404             |
| Benefits            | 62,898                 | 77,570                 | 94,918                 | 103,401                |
| 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                 | 50,000                 |
| <b>Total \$</b>     | <b>268,066</b>         | <b>\$ 331,155</b>      | <b>\$ 342,941</b>      | <b>\$ 342,821</b>      |

| <b>Funding Source</b> |                |                   |                   |                   |
|-----------------------|----------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | 268,066        | 331,155           | 342,941           | 342,821           |
| <b>Total \$</b>       | <b>268,066</b> | <b>\$ 331,155</b> | <b>\$ 342,941</b> | <b>\$ 342,821</b> |

| City Commission<br>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<br>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<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 001-0101-511.11-00        | Executive Salaries                       | 111,632           | 121,030           | 131,367           | 134,948           | 139,004           |
| 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            | 10,858            |
| 001-0101-511.22-01        | Retirement Contributions - FRS           | 13,793            | 17,898            | 19,974            | 21,898            | 22,069            |
| 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               | 921               |
| 001-0101-511.24-00        | Worker's Compensation                    | 248               | 236               | 256               | 201               | 424               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 175,688</b> | <b>\$ 187,566</b> | <b>\$ 211,650</b> | <b>\$ 232,266</b> | <b>\$ 244,805</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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             | -                 |
|                           | <b>Subtotal Operating</b>                | <b>\$ 45,289</b>  | <b>\$ 43,505</b>  | <b>\$ 54,145</b>  | <b>\$ 45,675</b>  | <b>\$ 48,016</b>  |
| <b>Debt service</b>       |                                          |                   |                   |                   |                   |                   |
| 001-0101-511.71-01        | Lease Payment/GASB87                     | -                 | -                 | 1,062             | -                 | -                 |
| 001-0101-511.72-01        | Int Payment/GASB87                       | -                 | -                 | 112               | -                 | -                 |
|                           | <b>Subtotal Debt service</b>             | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,174</b>   | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Other</b>              |                                          |                   |                   |                   |                   |                   |
| 001-0101-511.81-00        | Grants                                   | 19,795            | 36,995            | 64,186            | 65,000            | 50,000            |
|                           | <b>Subtotal Other</b>                    | <b>\$ 19,795</b>  | <b>\$ 36,995</b>  | <b>\$ 64,186</b>  | <b>\$ 65,000</b>  | <b>\$ 50,000</b>  |
| <b>Total</b>              |                                          | <b>\$ 240,772</b> | <b>\$ 268,066</b> | <b>\$ 331,155</b> | <b>\$ 342,941</b> | <b>\$ 342,821</b> |

# 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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 | 101,354                |
| Supplies            | 28,200                 | 23,632                 | 48,025                 | 39,655                 |
| Debt service        | 1,137                  | 1,321                  | -                      | -                      |
| <b>Total</b>        | <b>\$ 825,204</b>      | <b>\$ 898,143</b>      | <b>\$ 1,090,599</b>    | <b>\$ 1,154,444</b>    |

| <b>Funding Source</b> |                   |                   |                     |                     |
|-----------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Total</b>          | <b>825,204</b>    | <b>898,143</b>    | <b>1,090,599</b>    | <b>1,154,444</b>    |
| <b>Total</b>          | <b>\$ 825,204</b> | <b>\$ 898,143</b> | <b>\$ 1,090,599</b> | <b>\$ 1,154,444</b> |

## 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 |
|-----------------------------------------|-------------|-------------|----------|-------------|-----------------------|
| <b>City Manager</b>                     |             |             |          |             |                       |
| 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        | -                     |
| <b>Total Full Time Equivalents</b>      | <b>4.00</b> | <b>5.00</b> | <b>-</b> | <b>5.00</b> | <b>0.50</b>           |

\*\*Split between funds or departments/divisions

## City Manager

| Account                   | Description                                  | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|----------------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                              |                   |                   |                   |                     |                     |
| 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               |
|                           | <b>Subtotal Personnel Services</b>           | <b>\$ 693,618</b> | <b>\$ 735,843</b> | <b>\$ 813,554</b> | <b>\$ 974,749</b>   | <b>\$ 1,013,435</b> |
| <b>Operating</b>          |                                              |                   |                   |                   |                     |                     |
| 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                 | 48,549              |
| 001-0102-512.47-00        | Printing & Binding                           | 1,371             | 1,452             | 1,130             | 1,680               | (46,520)            |
| 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               | 34,883              |
| 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              |
|                           | <b>Subtotal Operating</b>                    | <b>\$ 81,862</b>  | <b>\$ 88,224</b>  | <b>\$ 83,268</b>  | <b>\$ 115,850</b>   | <b>\$ 141,009</b>   |
| <b>Debt service</b>       |                                              |                   |                   |                   |                     |                     |
| 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               | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                 | <b>\$ 1,499</b>   | <b>\$ 1,137</b>   | <b>\$ 1,321</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total \$</b>           |                                              | <b>\$ 776,979</b> | <b>\$ 825,204</b> | <b>\$ 898,143</b> | <b>\$ 1,090,599</b> | <b>\$ 1,154,444</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 | 79,744                 |
| Supplies            | 548                    | 1,134                  | 7,150                  | 7,190                  |
| <b>Total</b>        | <b>\$ 173,929</b>      | <b>\$ 246,846</b>      | <b>\$ 303,301</b>      | <b>\$ 381,930</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | 173,929           | 246,846           | 303,301           | 381,930           |
| <b>Total</b>          | <b>\$ 173,929</b> | <b>\$ 246,846</b> | <b>\$ 303,301</b> | <b>\$ 381,930</b> |



## Authorized Positions

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

## Communications Office

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 120,140</b> | <b>\$ 131,709</b> | <b>\$ 206,642</b> | <b>\$ 260,566</b> | <b>\$ 294,996</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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             | 16,250            |
| 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             |
|                           | <b>Subtotal Operating</b>                | <b>\$ 53,133</b>  | <b>\$ 42,220</b>  | <b>\$ 40,204</b>  | <b>\$ 42,735</b>  | <b>\$ 86,934</b>  |
|                           | <b>Total</b>                             | <b>\$ 173,273</b> | <b>\$ 173,929</b> | <b>\$ 246,846</b> | <b>\$ 303,301</b> | <b>\$ 381,930</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                | 721,852                |
| Supplies            | 12,086                 | 15,387                 | 29,595                 | 25,895                 |
| Total               | \$ 418,023             | \$ 497,996             | \$ 1,235,721           | \$ 1,204,150           |

| <b>Funding Source</b> |            |            |              |              |
|-----------------------|------------|------------|--------------|--------------|
| Total                 | 418,023    | 497,996    | 1,235,721    | 1,204,150    |
| Total                 | \$ 418,023 | \$ 497,996 | \$ 1,235,721 | \$ 1,204,150 |

## *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<br>2025 | Funded<br>2026 | +/- | Funded<br>2027 | Authorized<br>& Unfunded |
|-----------------------|----------------|----------------|-----|----------------|--------------------------|
|-----------------------|----------------|----------------|-----|----------------|--------------------------|

|                                              |             |             |          |             |             |
|----------------------------------------------|-------------|-------------|----------|-------------|-------------|
| <b>City Manager-Economic Development</b>     |             |             |          |             |             |
| 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        | -           |
| <b>Total Full Time Equivalents</b>           | <b>1.90</b> | <b>2.50</b> | <b>-</b> | <b>2.50</b> | <b>0.65</b> |

\*\*Split between funds or departments/divisions

## Economic Development

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                     |                     |
| 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                 |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 225,999</b> | <b>\$ 247,321</b> | <b>\$ 346,567</b> | <b>\$ 397,367</b>   | <b>\$ 456,403</b>   |
| <b>Operating</b>          |                                          |                   |                   |                   |                     |                     |
| 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             | 356,633             |
| 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                 |
|                           | <b>Subtotal Operating</b>                | <b>\$ 109,921</b> | <b>\$ 170,702</b> | <b>\$ 151,429</b> | <b>\$ 838,354</b>   | <b>\$ 747,747</b>   |
|                           | <b>Total</b>                             | <b>\$ 335,920</b> | <b>\$ 418,023</b> | <b>\$ 497,996</b> | <b>\$ 1,235,721</b> | <b>\$ 1,204,150</b> |

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

\*\*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 and Neighborhood Engagement Division serves as a liaison between the City of Sanford and the community by fostering communication, building partnerships, and connecting residents with City programs, services, and resources. The division works collaboratively with neighborhood organizations, nonprofit agencies, educational institutions, businesses, and other community partners to strengthen neighborhoods and improve quality of life for all Sanford residents.

The division also administers the city's Community Development Block Grant (CDBG) program in accordance with U.S. Department of Housing and Urban Development (HUD) requirements. Through the CDBG program, the city invests in eligible projects and activities that support neighborhood improvements, public services, housing rehabilitation, infrastructure, and economic development initiatives that benefit the community and meet federal program objectives.

### Summary

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Salaries            | \$ 173,145             | \$ 156,608             | \$ 120,003             | \$ 72,875              |
| Benefits            | 96,605                 | 87,245                 | 72,577                 | 40,016                 |
| Operating           | 82,204                 | 78,698                 | 99,184                 | 52,096                 |
| Supplies            | 9,885                  | 9,100                  | 7,099                  | 2,454                  |
| Total               | \$ 361,839             | \$ 331,651             | \$ 298,863             | \$ 167,441             |

| <b>Funding Source</b> |            |            |            |            |
|-----------------------|------------|------------|------------|------------|
| Total                 | 361,839    | 331,651    | 298,863    | 167,441    |
| Total                 | \$ 361,839 | \$ 331,651 | \$ 298,863 | \$ 167,441 |

## *Our Accomplishments in 2025-26*

- ❖ Hosted 2 Community Engagement Events 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<br>2025 | Funded<br>2026 | +/- | Funded<br>2027 | Authorized<br>& Unfunded |
|-----------------------|----------------|----------------|-----|----------------|--------------------------|
|-----------------------|----------------|----------------|-----|----------------|--------------------------|

|                                                             |             |             |              |             |          |
|-------------------------------------------------------------|-------------|-------------|--------------|-------------|----------|
| <b>City Manager-Community Relations</b>                     |             |             |              |             |          |
| Community Relations and Neighborhood Engagement Director ** | 0.78        | 0.78        | (0.53)       | 0.25        | -        |
| Administrative Specialist III **                            | 0.50        | 0.50        | -            | 0.50        | -        |
| <b>Total Full Time Equivalents</b>                          | <b>1.28</b> | <b>1.28</b> | <b>-0.53</b> | <b>0.75</b> | <b>-</b> |

\*\*Split between funds or departments/divisions

## Community Relations

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 001-0102-569.12-00        | Regular Salaries & Wages                 | 91,452            | 167,237           | 147,330           | 107,403           | 62,675            |
| 001-0102-569.12-02        | Regular Salaries - Additional Pays       | 175               | 956               | 1,206             | 3,600             | 1,200             |
| 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             | 5,594             |
| 001-0102-569.22-01        | Retirement Contributions - FRS           | 15,185            | 45,981            | 45,627            | 36,392            | 16,504            |
| 001-0102-569.23-00        | Medical Insurance                        | 21,361            | 36,249            | 28,357            | 26,189            | 17,283            |
| 001-0102-569.23-02        | Medical Insurance - Life & ST Disability | 589               | 1,102             | 1,023             | 679               | 413               |
| 001-0102-569.24-00        | Worker's Compensation                    | 388               | 534               | 518               | 176               | 222               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 140,462</b> | <b>\$ 269,750</b> | <b>\$ 243,853</b> | <b>\$ 192,580</b> | <b>\$ 112,891</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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            | 35,000            |
| 001-0102-569.40-00        | Travel & Per Diem                        | 569               | 2,991             | 4,037             | 3,189             | 2,038             |
| 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             | 3,428             |
| 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             | -                 |
| 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             | -                 |
|                           | <b>Subtotal Operating</b>                | <b>\$ 69,801</b>  | <b>\$ 92,089</b>  | <b>\$ 87,798</b>  | <b>\$ 106,283</b> | <b>\$ 54,550</b>  |
| <b>Total</b>              |                                          | <b>\$ 210,263</b> | <b>\$ 361,839</b> | <b>\$ 331,651</b> | <b>\$ 298,863</b> | <b>\$ 167,441</b> |

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<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|----------------------------------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Community Relations - CDBG (Grant Funded)</b>               |                |                |               |                |                          |
| CDBG Program Manager                                           | 1.00           | 1.00           | (1.00)        | -              | -                        |
| Community Relations and Neighborhood<br>Engagement Director ** | -              | -              | 0.75          | 0.75           | -                        |
| <b>Total Full Time Equivalents</b>                             | <b>1.00</b>    | <b>1.00</b>    | <b>(0.25)</b> | <b>0.75</b>    | <b>-</b>                 |

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<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|----------------------------------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Community Relations - LIHEAP (Grant Funded)</b>             |                |                |               |                |                          |
| Community Relations and Neighborhood<br>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)        | -              | -                        |
| <b>Total Full Time Equivalents</b>                             | <b>2.72</b>    | <b>2.72</b>    | <b>(2.72)</b> | <b>-</b>       | <b>-</b>                 |

\*\*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

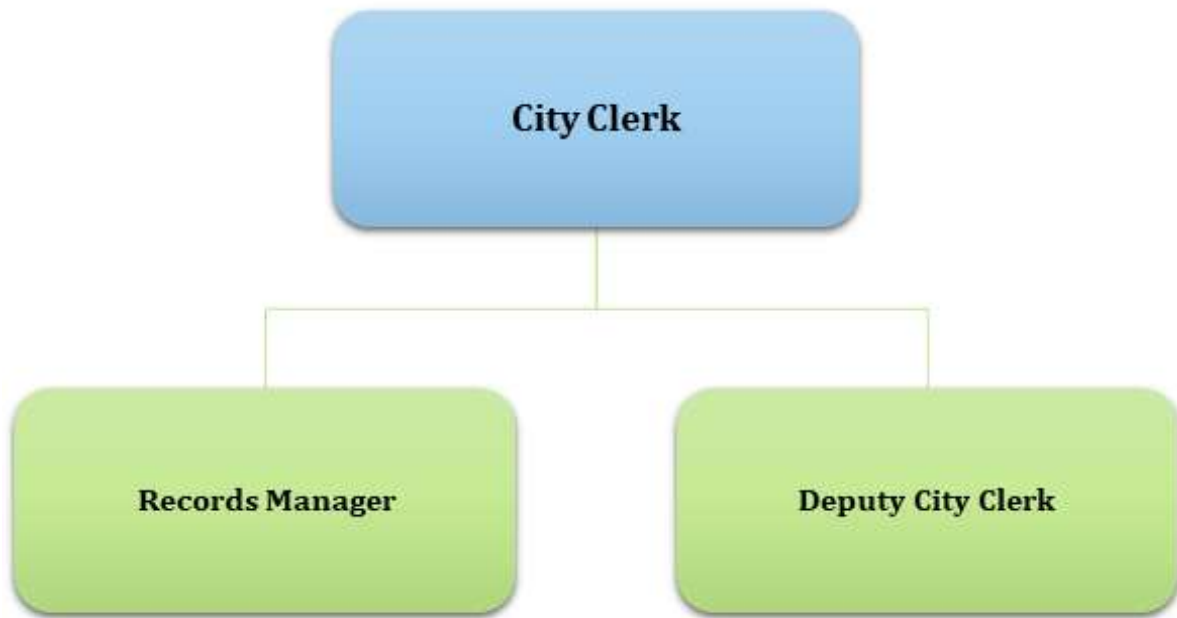
| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Operating           | \$ 390,061             | \$ 445,122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

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>390,461</b>    | <b>445,122</b>    | <b>357,153</b>    | <b>440,000</b>    |
| <b>Total</b>          | <b>\$ 390,461</b> | <b>\$ 445,122</b> | <b>\$ 357,153</b> | <b>\$ 440,000</b> |

### City Attorney

| <b>Account</b>     | <b>Description</b>                  | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|--------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Operating</b>   |                                     |                        |                        |                        |                        |                        |
| 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                    | -                      |
|                    | <b>Subtotal Operating</b>           | <b>\$ 345,364</b>      | <b>\$ 390,461</b>      | <b>\$ 445,122</b>      | <b>\$ 357,153</b>      | <b>\$ 440,000</b>      |
|                    | <b>Total</b>                        | <b>\$ 345,364</b>      | <b>\$ 390,461</b>      | <b>\$ 445,122</b>      | <b>\$ 357,153</b>      | <b>\$ 440,000</b>      |

# 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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                  | -                      | -                      |
| <b>Total</b>        | <b>\$ 424,732</b>      | <b>\$ 468,099</b>      | <b>\$ 511,836</b>      | <b>\$ 513,975</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>424,732</b>    | <b>468,099</b>    | <b>511,836</b>    | <b>513,975</b>    |
| <b>Total</b>          | <b>\$ 424,732</b> | <b>\$ 468,099</b> | <b>\$ 511,836</b> | <b>\$ 513,975</b> |

### **Authorized Positions**

| <b>Full Time Equivalents</b>       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>City Clerk</b>                  |                        |                        |            |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b> | <b>3.00</b>            | <b>3.00</b>            | <b>-</b>   | <b>3.00</b>            | <b>-</b>                             |

| <b>City Clerk's Office</b><br><b>Department Objectives</b>                  |                 |                                          |                              |
|-----------------------------------------------------------------------------|-----------------|------------------------------------------|------------------------------|
| <b>Objective</b>                                                            | <b>Division</b> | <b>Strategic Alignment</b>               | <b>Anticipated Timeframe</b> |
| 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         | 8.5 days         | 8 days             | 8 days             |
| # public records requests processed                      | City Clerk | 1                   | Output     | 3,293            | 3,146            | 2,900              | 2,700              |
| # of scanned documents into Laserfiche                   | City Clerk | 3                   | Output     | 19,421           | 126,277          | 82,123             | 75,000             |
| % 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              | 122              | 115                | 120                |
| # of ordinances prepared for adoption/approval           | City Clerk | 2                   | Output     | 52               | 25               | 32                 | 30                 |
| # of cubic feet for records disposition                  | City Clerk | 2                   | Output     | 3,293            | 1,029            | 1,400              | 1,400              |

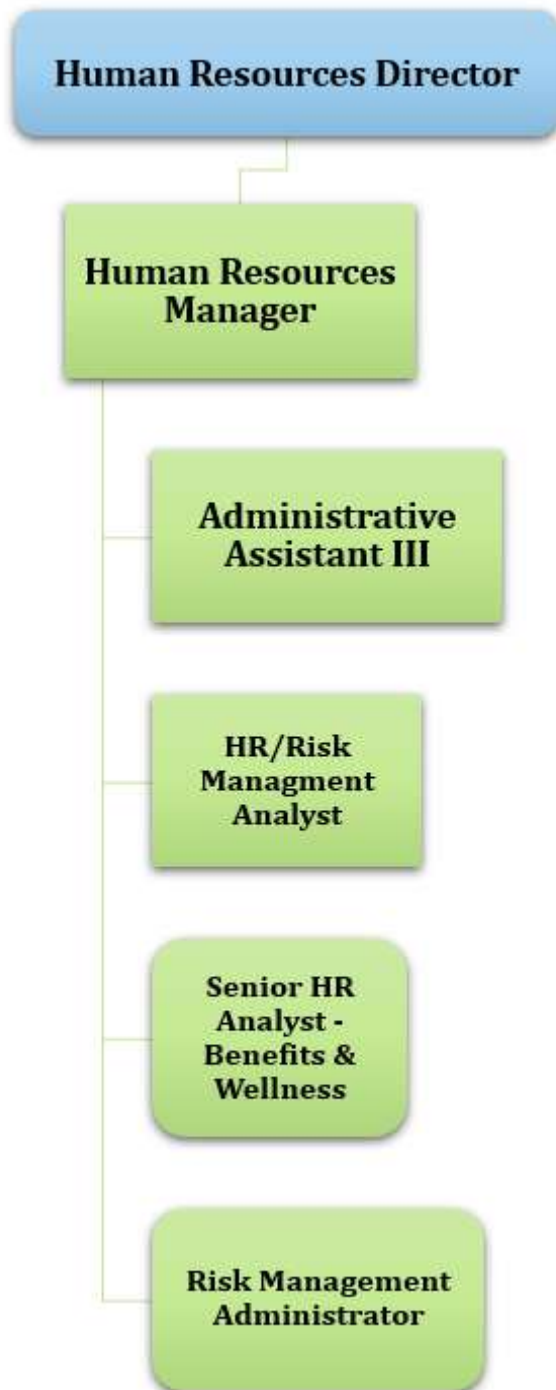
All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report. "-" indicates KPI's not received by the deadline for the budget.

### City Clerk

| Account                   | Description                              | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Budget       | 2027 Budget       |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 351,868</b> | <b>\$ 388,712</b> | <b>\$ 401,800</b> | <b>\$ 442,899</b> | <b>\$ 452,365</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Operating</b>                | <b>\$ 26,472</b>  | <b>\$ 34,795</b>  | <b>\$ 64,955</b>  | <b>\$ 68,937</b>  | <b>\$ 61,610</b>  |
| <b>Debt service</b>       |                                          |                   |                   |                   |                   |                   |
| 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               | -                 | -                 |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 1,614</b>   | <b>\$ 1,225</b>   | <b>\$ 1,344</b>   | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total</b>              |                                          | <b>\$ 379,954</b> | <b>\$ 424,732</b> | <b>\$ 468,099</b> | <b>\$ 511,836</b> | <b>\$ 513,975</b> |



# 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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<br>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.

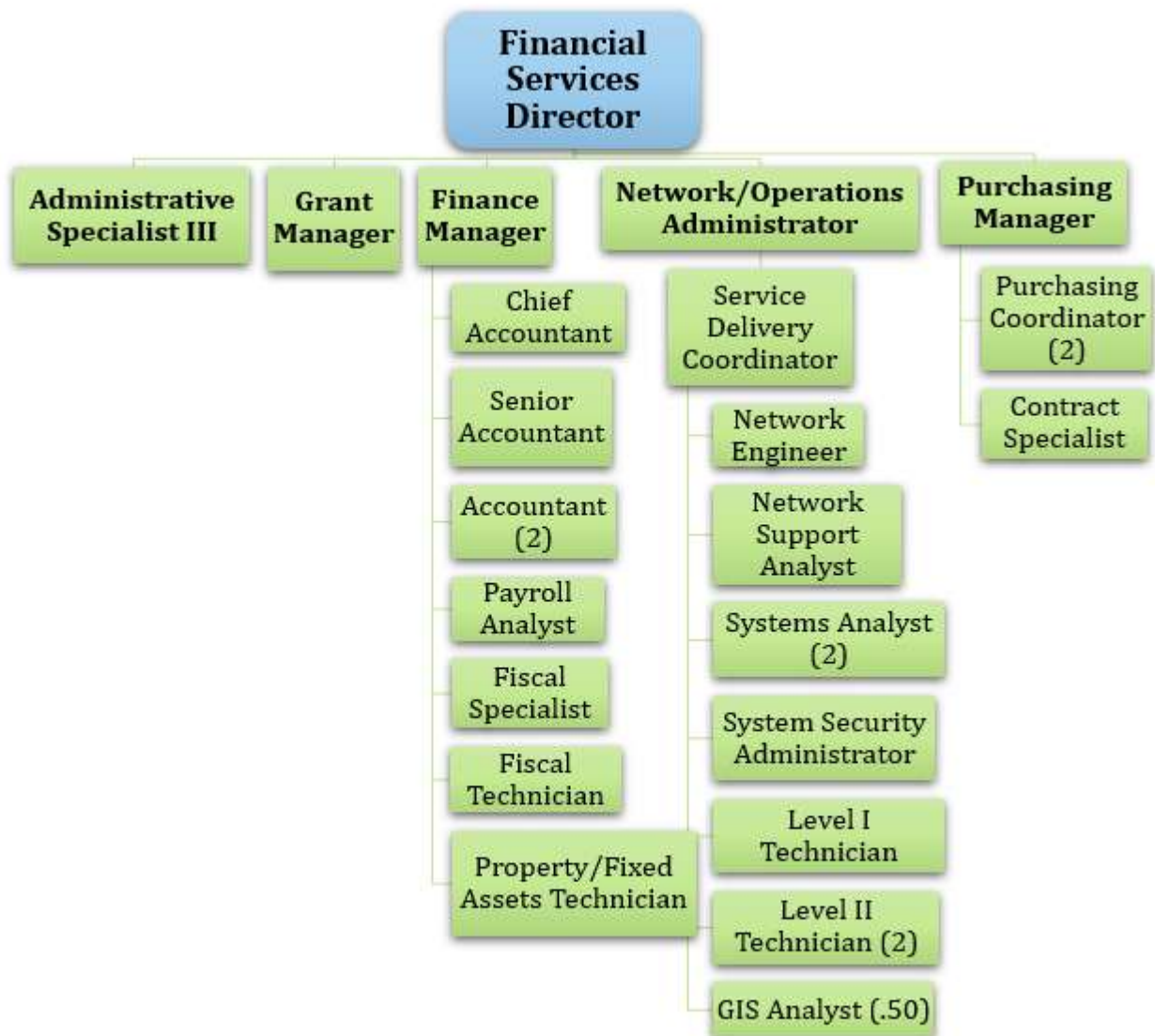
### Authorized Positions

| Full Time Equivalents                          | Funded 2025 | Funded 2026 | +/-      | Funded 2027 | Authorized & Unfunded |
|------------------------------------------------|-------------|-------------|----------|-------------|-----------------------|
| <b>Human Resources</b>                         |             |             |          |             |                       |
| 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        | -                     |
| <b>Total Full Time Equivalents</b>             | <b>5.00</b> | <b>6.00</b> | <b>-</b> | <b>6.00</b> | <b>1.00</b>           |

## Human Resources

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget      |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                     |
| 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               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 621,904</b> | <b>\$ 782,912</b> | <b>\$ 666,870</b> | <b>\$ 771,122</b> | <b>\$ 817,493</b>   |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                | <b>\$ 281,232</b> | <b>\$ 145,208</b> | <b>\$ 171,778</b> | <b>\$ 219,602</b> | <b>\$ 218,574</b>   |
| <b>Debt service</b>       |                                          |                   |                   |                   |                   |                     |
| 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               | -                 | -                   |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 1,375</b>   | <b>\$ 1,043</b>   | <b>\$ 2,354</b>   | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total</b>              |                                          | <b>\$ 904,511</b> | <b>\$ 929,163</b> | <b>\$ 841,002</b> | <b>\$ 990,724</b> | <b>\$ 1,036,067</b> |

# 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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      | 1,447,012      |
| 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   | \$ 4,918,799   |

| Funding Source |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| Total          | 4,150,730    | 4,401,160    | 4,645,490    | 4,918,799    |
| Total          | \$ 4,150,730 | \$ 4,401,160 | \$ 4,645,490 | \$ 4,918,799 |

### 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             | 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               |
| # 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    | -                | -                | -                  | -                  |
| # 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                 |
| # RFP's, 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%                |
| % 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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           |

| <b>Funding Source</b> |           |              |              |              |
|-----------------------|-----------|--------------|--------------|--------------|
| 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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|-----------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Finance - Accounting and Finance</b> |                |                |          |                |                          |
| 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                     |
| <b>Total Full Time Equivalents</b>      | <b>13.00</b>   | <b>12.00</b>   | <b>-</b> | <b>12.00</b>   | <b>3.00</b>              |

## Finance/Accounting

| Account                   | Description                              | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                          |                     |                     |                     |                     |                     |
| 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               | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 1,084,229</b> | <b>\$ 1,305,173</b> | <b>\$ 1,410,837</b> | <b>\$ 1,447,892</b> | <b>\$ 1,534,301</b> |
| <b>Operating</b>          |                                          |                     |                     |                     |                     |                     |
| 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                 | -                   |
|                           | <b>Subtotal Operating</b>                | <b>\$ 425,198</b>   | <b>\$ 403,770</b>   | <b>\$ 493,164</b>   | <b>\$ 269,071</b>   | <b>\$ 260,282</b>   |
| <b>Debt service</b>       |                                          |                     |                     |                     |                     |                     |
| 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                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 6,563</b>     | <b>\$ 6,115</b>     | <b>\$ 7,720</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                          | <b>\$ 1,515,990</b> | <b>\$ 1,715,058</b> | <b>\$ 1,911,721</b> | <b>\$ 1,716,963</b> | <b>\$ 1,794,583</b> |

## *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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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              | 1,189,983              |
| 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           | \$ 2,642,813           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| Total                 | 2,097,765    | 2,093,285    | 2,450,985    | 2,642,813    |
| Total                 | \$ 2,097,765 | \$ 2,093,285 | \$ 2,450,985 | \$ 2,642,813 |

### *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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|--------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Finance - Information Systems</b> |                |                |          |                |                          |
| 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                     |
|                                      | <b>10.50</b>   | <b>10.50</b>   | <b>-</b> | <b>10.50</b>   | <b>3.00</b>              |

\*\*Split between funds or departments/divisions



## Information Technology

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 881,815</b>   | <b>\$ 1,146,305</b> | <b>\$ 1,171,731</b> | <b>\$ 1,347,284</b> | <b>\$ 1,435,442</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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           | 1,135,326           |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 741,593</b>   | <b>\$ 650,869</b>   | <b>\$ 688,463</b>   | <b>\$ 1,103,701</b> | <b>\$ 1,207,371</b> |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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               | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 188</b>       | <b>\$ 300,591</b>   | <b>\$ 233,091</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,623,596</b> | <b>\$ 2,097,765</b> | <b>\$ 2,093,285</b> | <b>\$ 2,450,985</b> | <b>\$ 2,642,813</b> |

## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      | -                      |
| <b>Total</b>        | <b>\$ 337,907</b>      | <b>\$ 396,154</b>      | <b>\$ 477,542</b>      | <b>\$ 481,403</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>337,907</b>    | <b>396,154</b>    | <b>477,542</b>    | <b>481,403</b>    |
| <b>Total</b>          | <b>\$ 337,907</b> | <b>\$ 396,154</b> | <b>\$ 477,542</b> | <b>\$ 481,403</b> |

### ***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**

| <b>Full Time Equivalents</b>       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Finance - Purchasing</b>        |                        |                        |            |                        |                                      |
| Purchasing Manager **              | 0.97                   | 1.00                   | -          | 1.00                   | -                                    |
| Contract Specialist                | 1.00                   | 1.00                   | -          | 1.00                   | -                                    |
| Purchasing Coordinator             | 2.00                   | 2.00                   | -          | 2.00                   | -                                    |
| <b>Total Full Time Equivalents</b> | <b>3.97</b>            | <b>4.00</b>            | <b>-</b>   | <b>4.00</b>            | <b>-</b>                             |

\*\*Split between funds or departments/divisions

## Purchasing

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 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               | -                 | -                 | -                 |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 171,467</b> | <b>\$ 328,806</b> | <b>\$ 380,795</b> | <b>\$ 466,052</b> | <b>\$ 469,886</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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               | -                 | -                 | -                 | -                 |
|                           | <b>Subtotal Operating</b>                | <b>\$ 40,557</b>  | <b>\$ 8,820</b>   | <b>\$ 15,359</b>  | <b>\$ 11,490</b>  | <b>\$ 11,517</b>  |
| <b>Debt service</b>       |                                          |                   |                   |                   |                   |                   |
| 001-0403-513.71-01        | Lease Payment/GASB87                     | 358               | 278               | -                 | -                 | -                 |
| 001-0403-513.72-01        | Int Payment/GASB87                       | 13                | 3                 | -                 | -                 | -                 |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 371</b>     | <b>\$ 281</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total</b>              |                                          | <b>\$ 212,395</b> | <b>\$ 337,907</b> | <b>\$ 396,154</b> | <b>\$ 477,542</b> | <b>\$ 481,403</b> |

## 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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     | 9,027,737      |
| Total        | \$ 18,443,649  | \$ 20,993,212  | \$ 11,318,021  | \$ 10,181,829  |

| Funding Source |               |               |               |               |
|----------------|---------------|---------------|---------------|---------------|
| Total          | 18,443,649    | 20,993,212    | 11,318,021    | 10,181,829    |
| Total          | \$ 18,443,649 | \$ 20,993,212 | \$ 11,318,021 | \$ 10,181,829 |

## Non-Departmental as a percentage of General Fund

11.6%



## Non-Departmental

| Account                   | Description                        | 2023<br>Actual      | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|---------------------------|------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Personnel Services</b> |                                    |                     |                      |                      |                      |                      |
| 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            |
|                           | <b>Subtotal Personnel Services</b> | <b>\$ 990,271</b>   | <b>\$ 890,654</b>    | <b>\$ 804,670</b>    | <b>\$ 901,200</b>    | <b>\$ 1,138,592</b>  |
| <b>Operating</b>          |                                    |                     |                      |                      |                      |                      |
| 001-7979-539.31-00        | Professional Services              | 1,939               | 2,495                | 4,965                | 5,000                | 7,000                |
|                           | <b>Subtotal Operating</b>          | <b>\$ 1,939</b>     | <b>\$ 2,495</b>      | <b>\$ 4,965</b>      | <b>\$ 5,000</b>      | <b>\$ 7,000</b>      |
| <b>Other</b>              |                                    |                     |                      |                      |                      |                      |
| 001-7979-569.82-06        | Aid to Private Organization        | 7,910               | 4,420                | 8,460                | 8,050                | 8,500                |
|                           | <b>Subtotal Other</b>              | <b>\$ 7,910</b>     | <b>\$ 4,420</b>      | <b>\$ 8,460</b>      | <b>\$ 8,050</b>      | <b>\$ 8,500</b>      |
| <b>Transfers</b>          |                                    |                     |                      |                      |                      |                      |
| 001-7979-581.91-05        | Transfers                          | 202,080             | 34,589               | 50,997               | 66,434               | 52,313               |
| 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            | 6,054,523            |
| 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              | 91,144               |
| 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               |
|                           | <b>Subtotal Transfers</b>          | <b>\$ 7,359,876</b> | <b>\$ 17,546,080</b> | <b>\$ 20,175,117</b> | <b>\$ 10,403,771</b> | <b>\$ 9,027,737</b>  |
| <b>Total</b>              |                                    | <b>\$ 8,359,996</b> | <b>\$ 18,443,649</b> | <b>\$ 20,993,212</b> | <b>\$ 11,318,021</b> | <b>\$ 10,181,829</b> |

# 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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        | 413,187        |
| 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   | \$ 3,284,623   |

| Funding Source |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| Total          | 2,610,820    | 2,882,189    | 3,052,875    | 3,284,623    |
| Total          | \$ 2,610,820 | \$ 2,882,189 | \$ 3,052,875 | \$ 3,284,623 |

### 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 commercial plan review                     | Building         | 1                   | Efficiency    | 12.1 days        | 4 days           | 4 days             | 4 days             |
| Average turn around time for residential plan review                    | Building         | 1                   | Efficiency    | 9.8 days         | 6 days           | 6 days             | 6 days             |
| Total building permits                                                  | Building         | 1                   | Output        | 5,193            | 5,939            | 6,000              | 6,000              |
| Total inspections conducted                                             | Building         | 1                   | Output        | 16,542           | 17,008           | 17,000             | 17,000             |
| Total plan reviews conducted                                            | Building         | 1                   | Output        | 5,976            | 8,082            | 8,000              | 8,000              |



## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 | 82,630                 |
| 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           | \$ 1,840,906           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| Total                 | 1,508,313    | 1,529,662    | 1,752,920    | 1,840,906    |
| Total                 | \$ 1,508,313 | \$ 1,529,662 | \$ 1,752,920 | \$ 1,840,906 |

### ***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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|--------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Development Services-Planning</b> |                |                |          |                |                          |
| 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                     |
| <b>Total Full Time Equivalents</b>   | <b>11.75</b>   | <b>11.75</b>   | <b>-</b> | <b>11.75</b>   | <b>1.50</b>              |

\*\*Split between funds or departments/divisions

## Planning

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,141,187</b> | <b>\$ 1,350,303</b> | <b>\$ 1,414,493</b> | <b>\$ 1,626,127</b> | <b>\$ 1,702,968</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               | -                   | -                   |
| 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               | 1,080               |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 101,370</b>   | <b>\$ 155,675</b>   | <b>\$ 114,074</b>   | <b>\$ 126,793</b>   | <b>\$ 137,938</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 001-1110-515.71-01        | Lease Payment/GASB87                        | 2,972               | 2,310               | 991                 | -                   | -                   |
| 001-1110-515.72-01        | Int Payment/GASB87                          | 106                 | 25                  | 104                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 3,078</b>     | <b>\$ 2,335</b>     | <b>\$ 1,095</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,245,635</b> | <b>\$ 1,508,313</b> | <b>\$ 1,529,662</b> | <b>\$ 1,752,920</b> | <b>\$ 1,840,906</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                | 236,890                |
| Supplies            | 31,077                 | 29,408                 | 36,363                 | 35,188                 |
| Debt service        | 726                    | 959                    | -                      | -                      |
| <b>Total \$</b>     | <b>889,712</b>         | <b>\$ 1,114,063</b>    | <b>\$ 1,159,317</b>    | <b>\$ 1,177,438</b>    |

| <b>Funding Source</b> |                |                     |                     |                     |
|-----------------------|----------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>889,712</b> | <b>1,114,063</b>    | <b>1,159,317</b>    | <b>1,177,438</b>    |
| <b>Total \$</b>       | <b>889,712</b> | <b>\$ 1,114,063</b> | <b>\$ 1,159,317</b> | <b>\$ 1,177,438</b> |

### ***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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Code Enforcement</b>            |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b> | <b>8.15</b>    | <b>8.65</b>    | <b>-</b> | <b>8.65</b>    | <b>-</b>                 |

\*\*Split between funds or departments/divisions

## Code Enforcement

| Account                   | Description                                 | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                   |                   |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 577,132</b> | <b>\$ 692,466</b> | <b>\$ 849,881</b>   | <b>\$ 877,831</b>   | <b>\$ 905,360</b>   |
| <b>Operating</b>          |                                             |                   |                   |                     |                     |                     |
| 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              | 39,307              |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 173,853</b> | <b>\$ 196,520</b> | <b>\$ 263,223</b>   | <b>\$ 281,486</b>   | <b>\$ 272,078</b>   |
| <b>Debt service</b>       |                                             |                   |                   |                     |                     |                     |
| 001-1103-519.71-01        | Lease Payment/GASB87                        | 923               | 718               | 868                 | -                   | -                   |
| 001-1103-519.72-01        | Int Payment/GASB87                          | 33                | 8                 | 91                  | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 956</b>     | <b>\$ 726</b>     | <b>\$ 959</b>       | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 751,941</b> | <b>\$ 889,712</b> | <b>\$ 1,114,063</b> | <b>\$ 1,159,317</b> | <b>\$ 1,177,438</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      |
| <b>Total \$</b>     | <b>212,795</b>         | <b>\$ 238,464</b>      | <b>\$ 140,638</b>      | <b>\$ 266,279</b>      |

| <b>Funding Source</b> |                |                   |                   |                   |
|-----------------------|----------------|-------------------|-------------------|-------------------|
| Total                 | 212,795        | 238,464           | 140,638           | 266,279           |
| <b>Total \$</b>       | <b>212,795</b> | <b>\$ 238,464</b> | <b>\$ 140,638</b> | <b>\$ 266,279</b> |

### Our Accomplishments in 2025-26

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

### Authorized Positions

| <b>Full Time Equivalents</b>          | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b>  | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|---------------------------------------|------------------------|------------------------|-------------|------------------------|--------------------------------------|
| <b>Business Tax Receipts</b>          |                        |                        |             |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b>    | <b>1.24</b>            | <b>1.24</b>            | <b>0.50</b> | <b>1.74</b>            | <b>-</b>                             |

\*\*Split between funds or departments/divisions

## Business Tax Receipts

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 153,864</b> | <b>\$ 192,783</b> | <b>\$ 147,072</b> | <b>\$ 117,098</b> | <b>\$ 171,842</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Operating</b>                | <b>\$ 11,188</b>  | <b>\$ 19,645</b>  | <b>\$ 90,961</b>  | <b>\$ 23,540</b>  | <b>\$ 94,437</b>  |
| <b>Debt service</b>       |                                          |                   |                   |                   |                   |                   |
| 001-1101-513.71-01        | Lease Payment/GASB87                     | 467               | 363               | 390               | -                 | -                 |
| 001-1101-513.72-01        | Int Payment/GASB87                       | 17                | 4                 | 41                | -                 | -                 |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 484</b>     | <b>\$ 367</b>     | <b>\$ 431</b>     | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total</b>              |                                          | <b>\$ 165,536</b> | <b>\$ 212,795</b> | <b>\$ 238,464</b> | <b>\$ 140,638</b> | <b>\$ 266,279</b> |



## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                | 575,478                |
| 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                  | -                      | -                      | -                      |
| <b>Total</b>        | <b>\$ 4,114,275</b>    | <b>\$ 4,999,669</b>    | <b>\$ 2,630,405</b>    | <b>\$ 2,371,244</b>    |

### ***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.

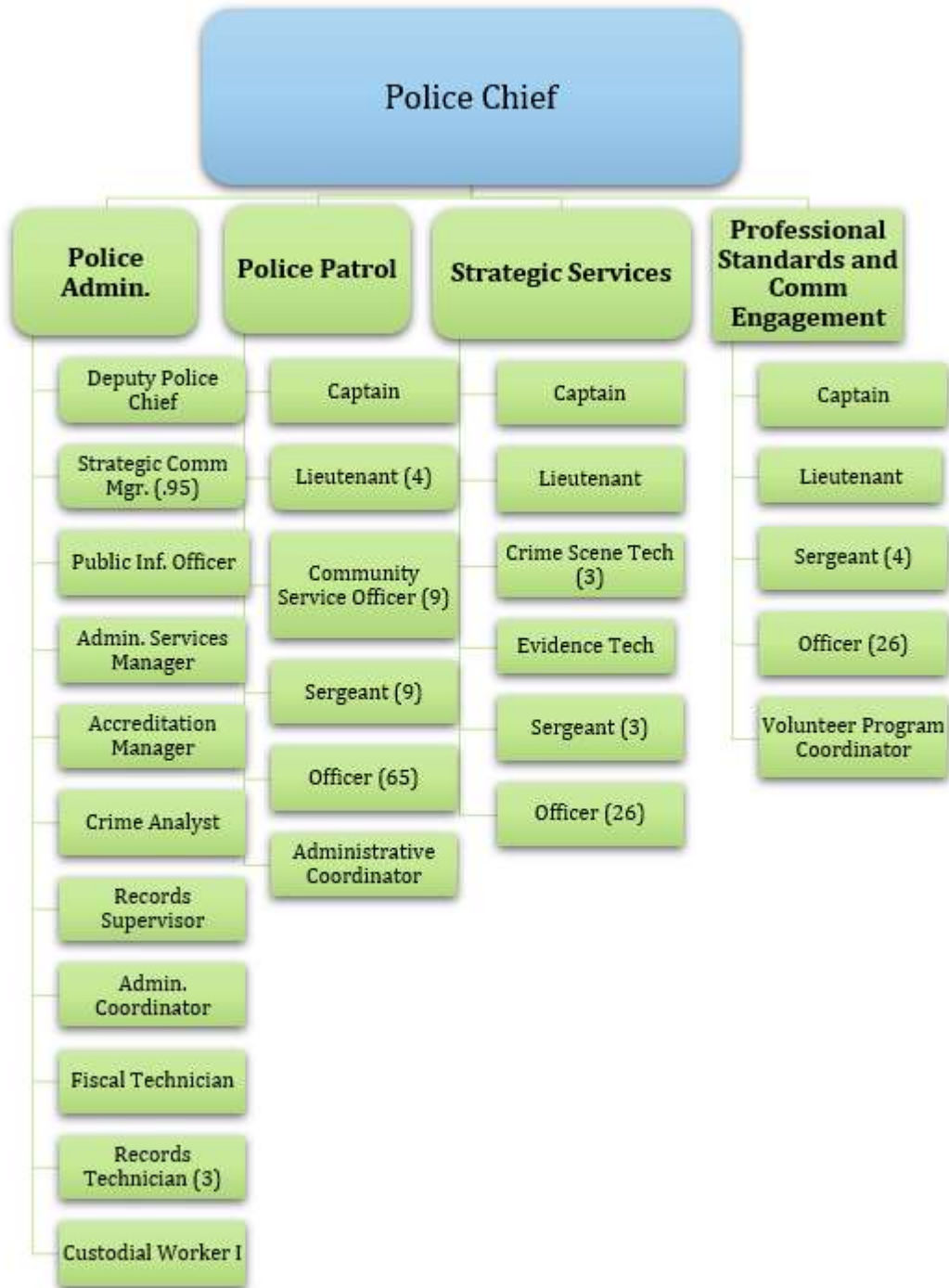
## Authorized Positions

| Full Time Equivalents              | Funded<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Building Inspection Fund</b>    |                |                |               |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b> | <b>14.36</b>   | <b>14.36</b>   | <b>(0.50)</b> | <b>13.86</b>   | <b>2.00</b>              |

\*\*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

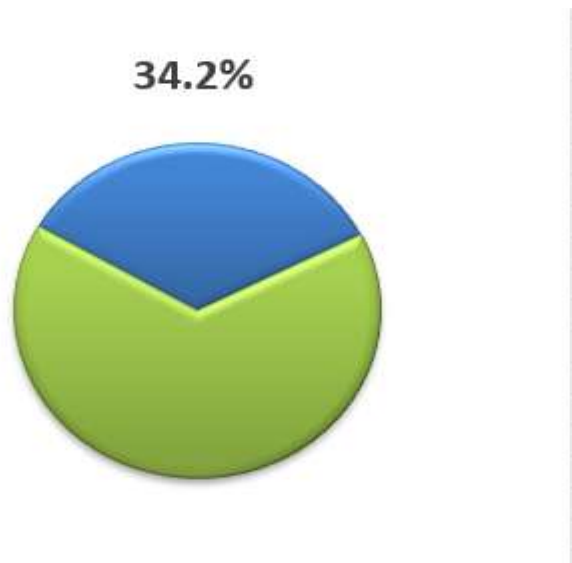
- Honesty and integrity in personal and professional relationships.
- Respect for the worth and dignity of persons, freedoms and property.
- Moral conviction to excellence in service through tolerance and hard work.
- Positive enthusiasm, recognizing and welcoming creativity and warranted change.
- Faith 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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      | 3,376,652      |
| 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  | \$ 29,986,620  |

| Funding Source |               |               |               |               |
|----------------|---------------|---------------|---------------|---------------|
| Total          | 23,501,377    | 24,648,296    | 28,719,621    | 29,986,620    |
| Total          | \$ 23,501,377 | \$ 24,648,296 | \$ 28,719,621 | \$ 29,986,620 |

## 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            | -                  | -                  |

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 information about all PD standards, metrics, stats.

## Police Department Combined

| Account                   | Description                                 | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|---------------------------|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Personnel Services</b> |                                             |                      |                      |                      |                      |                      |
| 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                  | -                    | -                    | -                    |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 16,143,069</b> | <b>\$ 18,754,380</b> | <b>\$ 21,068,144</b> | <b>\$ 24,147,333</b> | <b>\$ 25,459,236</b> |
| <b>Operating</b>          |                                             |                      |                      |                      |                      |                      |
| 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            | 1,340,020            |
| 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              |
| 001-2020-521.52-01        | 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              |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 3,378,191</b>  | <b>\$ 4,743,202</b>  | <b>\$ 3,580,152</b>  | <b>\$ 4,572,288</b>  | <b>\$ 4,527,384</b>  |
| <b>Debt service</b>       |                                             |                      |                      |                      |                      |                      |
| 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                   | -                    | -                    | -                    |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 401,092</b>    | <b>\$ 3,795</b>      | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total</b>              |                                             | <b>\$ 19,922,352</b> | <b>\$ 23,501,377</b> | <b>\$ 24,648,296</b> | <b>\$ 28,719,621</b> | <b>\$ 29,986,620</b> |



## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| 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<br>2025 | Funded<br>2026 | +/-         | Funded<br>2027 | Authorized<br>& Unfunded |
|-------------------------------------|----------------|----------------|-------------|----------------|--------------------------|
| <b>Police - Administration</b>      |                |                |             |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>  | <b>13.95</b>   | <b>12.95</b>   | <b>1.00</b> | <b>13.95</b>   | <b>2.00</b>              |

\*\*Split between funds or departments/divisions

## Police Administration

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,378,302</b> | <b>\$ 1,577,105</b> | <b>\$ 1,802,875</b> | <b>\$ 1,877,057</b> | <b>\$ 2,029,034</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 604,925</b>   | <b>\$ 642,078</b>   | <b>\$ 642,303</b>   | <b>\$ 879,861</b>   | <b>\$ 936,286</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 3,501</b>     | <b>\$ 2,658</b>     | <b>\$ 2,610</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,986,728</b> | <b>\$ 2,221,841</b> | <b>\$ 2,447,788</b> | <b>\$ 2,756,918</b> | <b>\$ 2,965,320</b> |

## 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<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>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            | 1,933,149            |
| Supplies     | 513,932              | 512,424              | 634,984              | 645,143              |
| Debt service | 1,098                | 1,174                | -                    | -                    |
| <b>Total</b> | <b>\$ 11,257,123</b> | <b>\$ 12,710,521</b> | <b>\$ 14,370,182</b> | <b>\$ 14,255,727</b> |

| Funding Source |                      |                      |                      |                      |
|----------------|----------------------|----------------------|----------------------|----------------------|
| Total          | 11,257,123           | 12,710,521           | 14,370,182           | 14,255,727           |
| <b>Total</b>   | <b>\$ 11,257,123</b> | <b>\$ 12,710,521</b> | <b>\$ 14,370,182</b> | <b>\$ 14,255,727</b> |

### 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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Police - Patrol</b>             |                |                |          |                |                          |
| 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          | -                        |
| <b>Total Full Time Equivalents</b> | <b>89.00</b>   | <b>89.00</b>   | <b>-</b> | <b>89.00</b>   | <b>2.00</b>              |

## Patrol

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|---------------------------|---------------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Personnel Services</b> |                                             |                     |                      |                      |                      |                      |
| 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                | -                    | -                    |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 8,021,086</b> | <b>\$ 9,154,134</b>  | <b>\$ 10,493,580</b> | <b>\$ 11,783,824</b> | <b>\$ 11,677,435</b> |
| <b>Operating</b>          |                                             |                     |                      |                      |                      |                      |
| 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              | 832,277              |
| 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                | -                    | -                    | -                    |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 1,927,011</b> | <b>\$ 2,036,932</b>  | <b>\$ 2,166,102</b>  | <b>\$ 2,586,358</b>  | <b>\$ 2,578,292</b>  |
| <b>Debt service</b>       |                                             |                     |                      |                      |                      |                      |
| 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                  | -                    | -                    |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 1,447</b>     | <b>\$ 1,098</b>      | <b>\$ 1,174</b>      | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total</b>              |                                             | <b>\$ 9,949,544</b> | <b>\$ 11,192,164</b> | <b>\$ 12,660,856</b> | <b>\$ 14,370,182</b> | <b>\$ 14,255,727</b> |

## Police COPS Grant

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget | 2027<br>Budget |
|---------------------------|------------------------------------------|-------------------|------------------|------------------|----------------|----------------|
| <b>Personnel Services</b> |                                          |                   |                  |                  |                |                |
| 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              | -              | -              |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 197,378</b> | <b>\$ 64,959</b> | <b>\$ 49,665</b> | <b>\$ -</b>    | <b>-</b>       |
|                           | <b>Total</b>                             | <b>\$ 197,378</b> | <b>\$ 64,959</b> | <b>\$ 49,665</b> | <b>\$ -</b>    | <b>-</b>       |

## 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<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>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             | -                   | -                   |
| <b>Total</b> | <b>\$ 5,514,182</b> | <b>\$ 4,779,745</b> | <b>\$ 5,465,930</b> | <b>\$ 5,312,985</b> |

| Funding Source |                     |                     |                     |                     |
|----------------|---------------------|---------------------|---------------------|---------------------|
| Total          | 5,514,182           | 4,779,745           | 5,465,930           | 5,312,985           |
| <b>Total</b>   | <b>\$ 5,514,182</b> | <b>\$ 4,779,745</b> | <b>\$ 5,465,930</b> | <b>\$ 5,312,985</b> |

### 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<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|--------------------------------------------------------------------------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Police - Strategic Services (renamed from Investigations and incorporated Traffic and SRO 2020)</b> |                |                |               |                |                          |
| 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          | -                        |
| <b>Total Full Time Equivalents</b>                                                                     | <b>39.00</b>   | <b>39.00</b>   | <b>(1.00)</b> | <b>38.00</b>   | <b>2.00</b>              |

## Strategic Services

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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             |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 2,902,244</b> | <b>\$ 3,304,641</b> | <b>\$ 4,263,053</b> | <b>\$ 4,816,277</b> | <b>\$ 4,765,130</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               | -                   | -                   | -                   |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 554,310</b>   | <b>\$ 1,755,342</b> | <b>\$ 31,545</b>    | <b>\$ 649,653</b>   | <b>\$ 547,855</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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              | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 396,144</b>   | <b>\$ 454,199</b>   | <b>\$ 485,147</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 3,852,698</b> | <b>\$ 5,514,182</b> | <b>\$ 4,779,745</b> | <b>\$ 5,465,930</b> | <b>\$ 5,312,985</b> |



## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                |
| <b>Total</b>        | <b>\$ 4,954,327</b>    | <b>\$ 4,930,656</b>    | <b>\$ 6,126,591</b>    | <b>\$ 7,452,588</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>4,954,327</b>    | <b>4,930,656</b>    | <b>6,126,591</b>    | <b>7,452,588</b>    |
| <b>Total</b>          | <b>\$ 4,954,327</b> | <b>\$ 4,930,656</b> | <b>\$ 6,126,591</b> | <b>\$ 7,452,588</b> |

### ***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**

| <b>Full Time Equivalents</b>                                                       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------------------------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Police - Professional Standards and Community Engagement (CRU and Training)</b> |                        |                        |            |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b>                                                 | <b>31.00</b>           | <b>33.00</b>           | <b>-</b>   | <b>33.00</b>           | <b>-</b>                             |

## Police Professional Standards and Community Engagement

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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                 | -                   | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 3,644,056</b> | <b>\$ 4,653,543</b> | <b>\$ 4,513,538</b> | <b>\$ 5,670,175</b> | <b>\$ 6,987,637</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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             |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 291,941</b>   | <b>\$ 300,784</b>   | <b>\$ 417,118</b>   | <b>\$ 456,416</b>   | <b>\$ 464,951</b>   |
| <b>Total</b>              |                                             | <b>\$ 3,935,997</b> | <b>\$ 4,954,327</b> | <b>\$ 4,930,656</b> | <b>\$ 6,126,591</b> | <b>\$ 7,452,588</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      |
| <b>Total</b>        | <b>\$ 797,539</b>      | <b>\$ 831,153</b>      | <b>\$ 843,984</b>      | <b>\$ 877,340</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>797,539</b>    | <b>831,153</b>    | <b>843,984</b>    | <b>877,340</b>    |
| <b>Total</b>          | <b>\$ 797,539</b> | <b>\$ 831,153</b> | <b>\$ 843,984</b> | <b>\$ 877,340</b> |

### *Our Accomplishments in 2025-26*

- ❖ Inspected all state mandated facilities and apartment complexes.

### Authorized Positions

| <b>Full Time Equivalents</b>       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Fire - Prevention</b>           |                        |                        |            |                        |                                      |
| Fire Marshall                      | 1.00                   | 1.00                   | -          | 1.00                   | -                                    |
| Fire Protection Inspector          | 4.00                   | 4.00                   | -          | 4.00                   | -                                    |
| <b>Total Full Time Equivalents</b> | <b>5.00</b>            | <b>5.00</b>            | <b>-</b>   | <b>5.00</b>            | <b>-</b>                             |

## 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<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|--------------|----------------------|----------------------|----------------------|----------------------|
| Salaries     | \$ 7,595,580         | \$ 8,090,144         | \$ 9,777,328         | \$ 9,907,845         |
| Benefits     | 4,109,079            | 4,385,925            | 5,772,996            | 6,386,431            |
| 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                | -                    | -                    |
| <b>Total</b> | <b>\$ 13,628,720</b> | <b>\$ 14,653,507</b> | <b>\$ 18,105,597</b> | <b>\$ 18,863,492</b> |

| Funding Source |                      |                      |                      |                      |
|----------------|----------------------|----------------------|----------------------|----------------------|
| Total          | 13,628,720           | 14,653,507           | 18,105,597           | 18,863,492           |
| <b>Total</b>   | <b>\$ 13,628,720</b> | <b>\$ 14,653,507</b> | <b>\$ 18,105,597</b> | <b>\$ 18,863,492</b> |

## Fire Department as a percentage of General Fund



| Fire Department<br>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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| 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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|----------------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Fire - Administration</b>                 |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>           | <b>9.05</b>    | <b>9.05</b>    | <b>-</b> | <b>9.05</b>    | <b>-</b>                 |

\*\*Split between funds or departments/divisions



## Fire Administration

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,032,631</b> | <b>\$ 1,124,184</b> | <b>\$ 1,229,657</b> | <b>\$ 1,597,602</b> | <b>\$ 1,551,061</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 74,136</b>    | <b>\$ 74,895</b>    | <b>\$ 79,193</b>    | <b>\$ 115,482</b>   | <b>\$ 108,364</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 001-3003-522.71-01        | Lease Payment/GASB87                        | 1,193               | 927                 | 276                 | -                   | -                   |
| 001-3003-522.72-01        | Int Payment/GASB87                          | 42                  | 10                  | 29                  | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 1,235</b>     | <b>\$ 937</b>       | <b>\$ 305</b>       | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,108,002</b> | <b>\$ 1,200,016</b> | <b>\$ 1,309,155</b> | <b>\$ 1,713,084</b> | <b>\$ 1,659,425</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Salaries            | \$ 6,315,366           | \$ 6,700,675           | \$ 8,159,080           | \$ 8,337,805           |
| Benefits            | 3,542,458              | 3,786,485              | 5,017,023              | 5,591,462              |
| Operating           | 1,127,230              | 1,262,326              | 1,437,919              | 1,442,403              |
| Supplies            | 646,111                | 763,713                | 934,507                | 955,057                |
| <b>Total</b>        | <b>\$ 11,631,165</b>   | <b>\$ 12,513,199</b>   | <b>\$ 15,548,529</b>   | <b>\$ 16,326,727</b>   |

| <b>Funding Source</b> |                      |                      |                      |                      |
|-----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total</b>          | <b>11,631,165</b>    | <b>12,513,199</b>    | <b>15,548,529</b>    | <b>16,326,727</b>    |
| <b>Total</b>          | <b>\$ 11,631,165</b> | <b>\$ 12,513,199</b> | <b>\$ 15,548,529</b> | <b>\$ 16,326,727</b> |

### Our Accomplishments in 2025-26

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

### Authorized Positions

| <b>Full Time Equivalents</b>                     | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|--------------------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Fire - Operations</b>                         |                        |                        |            |                        |                                      |
| Battalion Chief - Operations                     | 3.00                   | 3.00                   | -          | 3.00                   | -                                    |
| Lieutenant                                       | 12.00                  | 12.00                  | 3.00       | 15.00                  | -                                    |
| Firefighter/Paramedic & Firefighter EMT/Engineer | 78.00                  | 84.00                  | (3.00)     | 81.00                  | -                                    |
| <b>Total Full Time Equivalents</b>               | <b>93.00</b>           | <b>99.00</b>           | <b>-</b>   | <b>99.00</b>           | <b>-</b>                             |

## Fire Operations

| Account                   | Description                                 | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|---------------------------|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Personnel Services</b> |                                             |                      |                      |                      |                      |                      |
| 001-3001-522.12-00        | Regular Salaries & Wages                    | 4,171,889            | 4,792,817            | 5,149,021            | 5,915,742            | 6,208,215            |
| 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              | 568,835              |
| 001-3001-522.14-02        | Overtime - Overtime Garcia                  | 463,589              | 389,161              | 406,498              | 483,967              | 548,335              |
| 001-3001-522.15-00        | Special Pay                                 | 544,687              | 674,316              | 676,067              | 938,838              | 996,198              |
| 001-3001-522.21-00        | FICA/Medicare Taxes                         | 413,984              | 467,911              | 497,554              | 626,352              | 628,273              |
| 001-3001-522.22-01        | Retirement Contributions - FRS              | 532,039              | 791,491              | 989,437              | 1,480,478            | 1,703,499            |
| 001-3001-522.22-03        | Retirement Contributions - Fire Pension     | 691,775              | 701,797              | 633,825              | 709,518              | 539,206              |
| 001-3001-522.23-00        | Medical Insurance                           | 1,268,382            | 1,290,365            | 1,345,399            | 1,762,457            | 1,871,487            |
| 001-3001-522.23-02        | Medical Insurance - Life & ST Disability    | 31,799               | 37,551               | 44,002               | 47,031               | 47,600               |
| 001-3001-522.24-00        | Worker's Compensation                       | 273,951              | 253,343              | 276,267              | 391,187              | 801,397              |
| 001-3001-522.25-00        | Unemployment Compensation                   | -                    | -                    | 1                    | -                    | -                    |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 8,793,952</b>  | <b>\$ 9,857,824</b>  | <b>\$ 10,487,160</b> | <b>\$ 13,176,103</b> | <b>\$ 13,929,267</b> |
| <b>Operating</b>          |                                             |                      |                      |                      |                      |                      |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 1,874,113</b>  | <b>\$ 1,773,341</b>  | <b>\$ 2,026,039</b>  | <b>\$ 2,372,426</b>  | <b>\$ 2,397,460</b>  |
| <b>Total</b>              |                                             | <b>\$ 10,668,065</b> | <b>\$ 11,631,165</b> | <b>\$ 12,513,199</b> | <b>\$ 15,548,529</b> | <b>\$ 16,326,727</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      |
| <b>Total</b>        | <b>\$ 797,539</b>      | <b>\$ 831,153</b>      | <b>\$ 843,984</b>      | <b>\$ 877,340</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>797,539</b>    | <b>831,153</b>    | <b>843,984</b>    | <b>877,340</b>    |
| <b>Total</b>          | <b>\$ 797,539</b> | <b>\$ 831,153</b> | <b>\$ 843,984</b> | <b>\$ 877,340</b> |

### *Our Accomplishments in 2025-26*

- ❖ Inspected all state mandated facilities and apartment complexes.

### Authorized Positions

| <b>Full Time Equivalents</b>       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Fire - Prevention</b>           |                        |                        |            |                        |                                      |
| Fire Marshall                      | 1.00                   | 1.00                   | -          | 1.00                   | -                                    |
| Fire Protection Inspector          | 4.00                   | 4.00                   | -          | 4.00                   | -                                    |
| <b>Total Full Time Equivalents</b> | <b>5.00</b>            | <b>5.00</b>            | <b>-</b>   | <b>5.00</b>            | <b>-</b>                             |

## Fire Prevention

| Account                   | Description                                 | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                             |                   |                   |                   |                   |                   |
| 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            |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 532,127</b> | <b>\$ 722,651</b> | <b>\$ 759,252</b> | <b>\$ 776,619</b> | <b>\$ 813,948</b> |
| <b>Operating</b>          |                                             |                   |                   |                   |                   |                   |
| 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             |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 49,346</b>  | <b>\$ 74,526</b>  | <b>\$ 70,986</b>  | <b>\$ 67,365</b>  | <b>\$ 63,392</b>  |
| <b>Debt service</b>       |                                             |                   |                   |                   |                   |                   |
| 001-3002-522.71-01        | Lease Payment/GASB87                        | 460               | 358               | 828               | -                 | -                 |
| 001-3002-522.72-01        | Int Payment/GASB87                          | 16                | 4                 | 87                | -                 | -                 |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 476</b>     | <b>\$ 362</b>     | <b>\$ 915</b>     | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total \$</b>           |                                             | <b>581,949</b>    | <b>\$ 797,539</b> | <b>\$ 831,153</b> | <b>\$ 843,984</b> | <b>\$ 877,340</b> |

# 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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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              | 1,546,877              |
| Supplies            | 239,481                | 226,159                | 304,482                | 306,450                |
| Debt service        | 49,683                 | 108,889                | -                      | -                      |
| <b>Total</b>        | <b>\$ 5,044,048</b>    | <b>\$ 5,467,558</b>    | <b>\$ 5,569,753</b>    | <b>\$ 5,811,260</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>5,044,048</b>    | <b>5,467,558</b>    | <b>5,569,753</b>    | <b>5,811,260</b>    |
| <b>Total</b>          | <b>\$ 5,044,048</b> | <b>\$ 5,467,558</b> | <b>\$ 5,569,753</b> | <b>\$ 5,811,260</b> |

### **Public Works Department as a percentage of General Fund**



## Public Works Department Department Objectives

| Objective                                                                            | Division       | Strategic Alignment                      | Anticipated Timeframe |
|--------------------------------------------------------------------------------------|----------------|------------------------------------------|-----------------------|
| Begin construction on Georgetown Phase 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        | Functional & Updated Infrastructure      | FY27                  |
| Develop tracking for litter control for better coverage                              | Streets        | High Performing and Competent Government | FY27                  |
| Develop a district wide tree trimming plan                                           | Streets        | Community Safety and Wellbeing           | FY27                  |
| Increase sign maintenance (cleaning, straightening, and replacing by district) by 5% | Streets        | High Performing & Competent Government   | FY27                  |



## Public Works Department

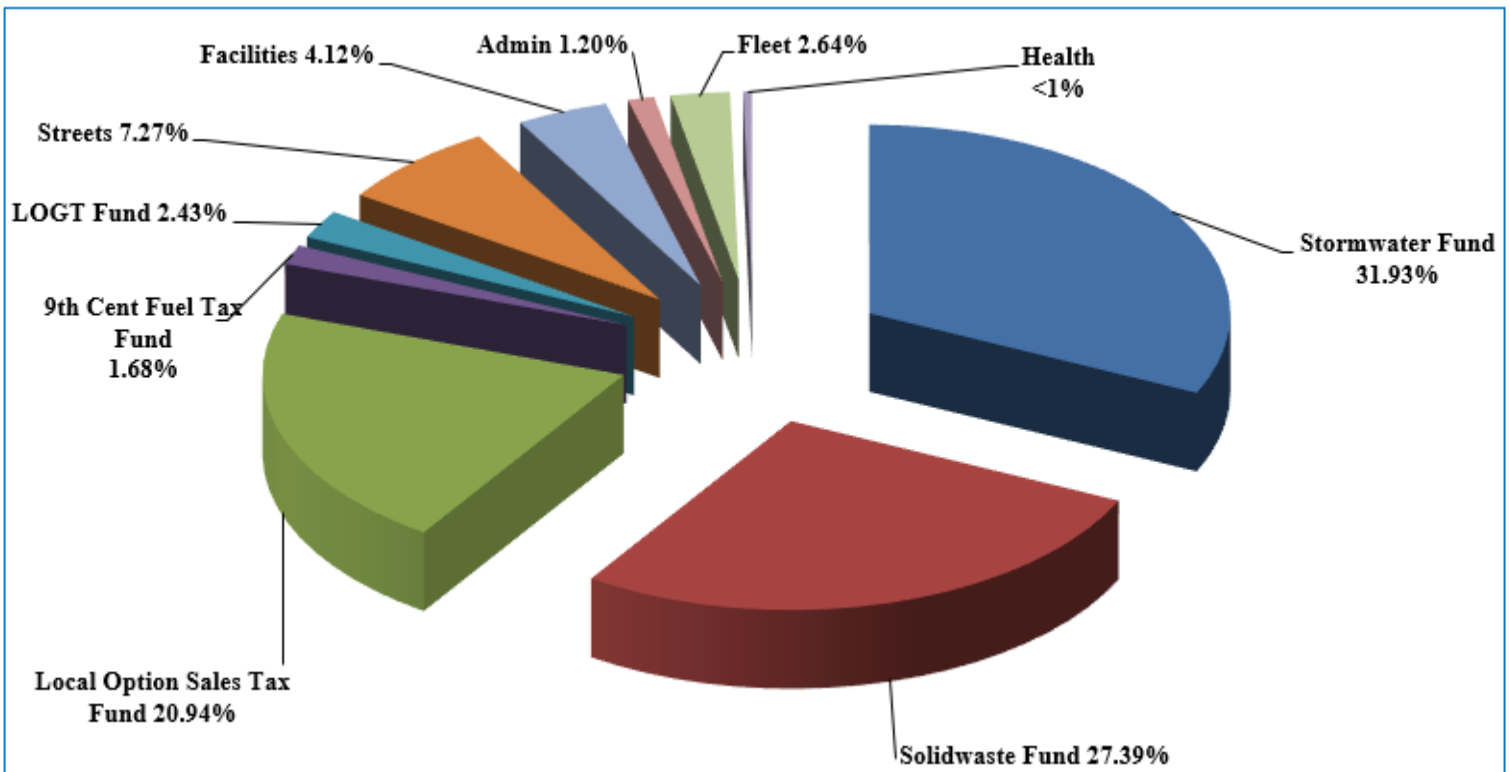
### KPIs (Key Performance Indicators)

| 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.O.s, 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<br>\$145 hr Avg   | \$21.50 hr City<br>\$175 hr Avg | \$21.75 hr City<br>\$180 hr Avg | \$22.50 hr City<br>\$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        | \$        | 11,871,637        |
| Solid Waste       |           | 10,185,393        |
| 3rd Gen Sales Tax |           | 1,401,000         |
| 4th Gen Sales Tax |           | 6,384,239         |
| 8th Cent Fuel Tax |           | 625,000           |
| LOGT              |           | 960,470           |
| Streets           |           | 2,704,288         |
| Facilities        |           | 1,532,704         |
| Admin             |           | 444,906           |
| Fleet             |           | 982,739           |
| Health            |           | 146,623           |
| <b>Total</b>      | <b>\$</b> | <b>37,238,999</b> |



## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      |
| <b>Total</b>        | <b>\$ 333,353</b>      | <b>\$ 392,268</b>      | <b>\$ 407,998</b>      | <b>\$ 444,906</b>      |

| <b>Funding Source</b> |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>333,353</b>    | <b>392,268</b>    | <b>407,998</b>    | <b>444,906</b>    |
| <b>Total</b>          | <b>\$ 333,353</b> | <b>\$ 392,268</b> | <b>\$ 407,998</b> | <b>\$ 444,906</b> |

### Authorized Positions

| <b>Full Time Equivalents</b>         | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|--------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Public Works - Administration</b> |                        |                        |            |                        |                                      |
| 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                                 |
| <b>Total Full Time Equivalents</b>   | <b>3.15</b>            | <b>3.15</b>            | <b>-</b>   | <b>3.15</b>            | <b>1.00</b>                          |

\*\*Split between funds or departments/divisions

## Public Works Administration

| Account                   | Description                                 | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                             |                   |                   |                   |                   |                   |
| 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             |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 261,615</b> | <b>\$ 279,919</b> | <b>\$ 334,902</b> | <b>\$ 339,277</b> | <b>\$ 376,071</b> |
| <b>Operating</b>          |                                             |                   |                   |                   |                   |                   |
| 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             |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 49,492</b>  | <b>\$ 52,849</b>  | <b>\$ 56,756</b>  | <b>\$ 68,721</b>  | <b>\$ 68,835</b>  |
| <b>Debt service</b>       |                                             |                   |                   |                   |                   |                   |
| 001-4001-539.71-01        | Lease Payment/GASB87                        | 745               | 579               | 552               | -                 | -                 |
| 001-4001-539.72-01        | Int Payment/GASB87                          | 27                | 6                 | 58                | -                 | -                 |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 772</b>     | <b>\$ 585</b>     | <b>\$ 610</b>     | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total</b>              |                                             | <b>\$ 311,879</b> | <b>\$ 333,353</b> | <b>\$ 392,268</b> | <b>\$ 407,998</b> | <b>\$ 444,906</b> |

## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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             |

| <b>Funding Source</b> |            |            |            |            |
|-----------------------|------------|------------|------------|------------|
| Total                 | 115,197    | 129,082    | 154,287    | 146,623    |
| Total                 | \$ 115,197 | \$ 129,082 | \$ 154,287 | \$ 146,623 |

## Public Health

| Account                   | Description                                 | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                             |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,046</b>   | <b>\$ 1,442</b>   | <b>\$ -</b>       | <b>\$ 6,974</b>   | <b>\$ 7,116</b>   |
| <b>Operating</b>          |                                             |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 121,081</b> | <b>\$ 113,755</b> | <b>\$ 129,082</b> | <b>\$ 147,313</b> | <b>\$ 139,507</b> |
| <b>Total</b>              |                                             | <b>\$ 122,127</b> | <b>\$ 115,197</b> | <b>\$ 129,082</b> | <b>\$ 154,287</b> | <b>\$ 146,623</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 | 73,462                 |
| Supplies            | 33,685                 | 27,142                 | 31,720                 | 29,535                 |
| Debt service        | 290                    | 227                    | -                      | -                      |
| <b>Total \$</b>     | <b>785,976</b>         | <b>\$ 828,896</b>      | <b>\$ 923,123</b>      | <b>\$ 982,739</b>      |

| <b>Funding Source</b> |                |                   |                   |                   |
|-----------------------|----------------|-------------------|-------------------|-------------------|
| <b>Total</b>          | <b>785,976</b> | <b>828,896</b>    | <b>923,123</b>    | <b>982,739</b>    |
| <b>Total \$</b>       | <b>785,976</b> | <b>\$ 828,896</b> | <b>\$ 923,123</b> | <b>\$ 982,739</b> |

### *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

| <b>Full Time Equivalents</b>            | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|-----------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Public Works - Fleet Maintenance</b> |                        |                        |            |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b>      | <b>9.00</b>            | <b>9.00</b>            | <b>-</b>   | <b>9.00</b>            | <b>-</b>                             |

## Fleet Maintenance

| Account                   | Description                                 | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                             |                   |                   |                   |                   |                   |
| 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            |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 626,706</b> | <b>\$ 693,119</b> | <b>\$ 716,245</b> | <b>\$ 811,997</b> | <b>\$ 879,742</b> |
| <b>Operating</b>          |                                             |                   |                   |                   |                   |                   |
| 001-4042-539.40-00        | Travel & Per Diem                           | 2,170             | -                 | 1,977             | 5,000             | 5,000             |
| 001-4042-539.41-00        | Communications Services                     | 2,682             | 2,645             | 2,906             | 2,765             | 2,925             |
| 001-4042-539.42-00        | Postage & Transportation                    | 1                 | -                 | 19                | 10                | 20                |
| 001-4042-539.43-00        | Utility Services                            | 7,051             | 7,291             | 7,640             | 7,850             | 7,675             |
| 001-4042-539.44-00        | Rentals & Leases                            | 348               | 358               | 1,140             | 360               | 235               |
| 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             | 2,328             |
| 001-4042-539.45-02        | Insurance - Auto Liability                  | 3,415             | 2,782             | 2,849             | 6,444             | 10,449            |
| 001-4042-539.46-00        | Repair & Maintenance Services               | 31,394            | 39,094            | 39,480            | 41,805            | 44,300            |
| 001-4042-539.47-00        | Printing & Binding                          | 943               | 295               | 229               | 350               | 305               |
| 001-4042-539.49-00        | Other Charges/Obligations                   | 21,968            | 3,445             | 23,195            | 10,100            | 225               |
| 001-4042-539.51-00        | Office Supplies                             | 685               | 790               | 788               | 800               | 800               |
| 001-4042-539.52-00        | Operating Supplies                          | 11,206            | 14,706            | 13,585            | 14,350            | 13,950            |
| 001-4042-539.52-01        | Operating Supplies - Gasoline/Diesel/Lubric | 8,514             | 6,316             | 5,656             | 7,800             | (7,950)           |
| 001-4042-539.52-01        | 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             | 4,050             |
| 001-4042-539.54-01        | Books/Pubs/Subsc/Memb - Prof Dues           | 50                | 50                | 814               | 495               | 815               |
| 001-4042-539.54-02        | Books/Pubs/Subsc/Memb - Conf/Seminar        | 1,184             | 4,296             | 629               | 900               | 1,100             |
| 001-4042-539.54-03        | Books/Pubs/Subsc/Memb - Subscriptions       | 2,409             | 3,704             | -                 | -                 | -                 |
| 001-4042-539.55-00        | Training                                    | 1,238             | 1,039             | 2,189             | 3,325             | 2,820             |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 99,665</b>  | <b>\$ 92,567</b>  | <b>\$ 112,424</b> | <b>\$ 111,126</b> | <b>\$ 102,997</b> |
| <b>Debt service</b>       |                                             |                   |                   |                   |                   |                   |
| 001-4042-539.71-01        | Lease Payment/GASB87                        | 369               | 287               | 205               | -                 | -                 |
| 001-4042-539.72-01        | Int Payment/GASB87                          | 13                | 3                 | 22                | -                 | -                 |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 382</b>     | <b>\$ 290</b>     | <b>\$ 227</b>     | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total \$</b>           |                                             | <b>726,753</b>    | <b>785,976</b>    | <b>828,896</b>    | <b>923,123</b>    | <b>982,739</b>    |



## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                    | -                      | -                      |
| <b>Total</b>        | <b>\$ 1,250,034</b>    | <b>\$ 1,260,458</b>    | <b>\$ 1,480,546</b>    | <b>\$ 1,532,704</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>1,250,034</b>    | <b>1,260,458</b>    | <b>1,480,546</b>    | <b>1,532,704</b>    |
| <b>Total</b>          | <b>\$ 1,250,034</b> | <b>\$ 1,260,458</b> | <b>\$ 1,480,546</b> | <b>\$ 1,532,704</b> |

### 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

| <b>Full Time Equivalents</b>                 | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|----------------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Public Works - Facilities Maintenance</b> |                        |                        |            |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b>           | <b>9.00</b>            | <b>9.00</b>            | <b>-</b>   | <b>9.00</b>            | <b>2.00</b>                          |

## Facilities Maintenance

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 709,086</b>   | <b>\$ 807,329</b>   | <b>\$ 750,529</b>   | <b>\$ 908,980</b>   | <b>\$ 935,659</b>   |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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              |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 544,275</b>   | <b>\$ 442,415</b>   | <b>\$ 509,702</b>   | <b>\$ 571,566</b>   | <b>\$ 597,045</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 001-4046-539.71-01        | Lease Payment/GASB87                        | 369                 | 287                 | 205                 | -                   | -                   |
| 001-4046-539.72-01        | Int Payment/GASB87                          | 13                  | 3                   | 22                  | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 382</b>       | <b>\$ 290</b>       | <b>\$ 227</b>       | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,253,743</b> | <b>\$ 1,250,034</b> | <b>\$ 1,260,458</b> | <b>\$ 1,480,546</b> | <b>\$ 1,532,704</b> |

## 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<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>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             | -                   | -                   |
| <b>Total</b> | <b>\$ 2,559,488</b> | <b>\$ 2,856,854</b> | <b>\$ 2,603,799</b> | <b>\$ 2,704,288</b> |

| Funding Source |                     |                     |                     |                     |
|----------------|---------------------|---------------------|---------------------|---------------------|
| Total          | 2,559,488           | 2,856,854           | 2,603,799           | 2,704,288           |
| <b>Total</b>   | <b>\$ 2,559,488</b> | <b>\$ 2,856,854</b> | <b>\$ 2,603,799</b> | <b>\$ 2,704,288</b> |

### 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<br>2025 | Funded<br>2026 | +/-         | Funded<br>2027 | Authorized<br>& Unfunded |
|-------------------------------------------------|----------------|----------------|-------------|----------------|--------------------------|
| <b>Public Works - Streets</b>                   |                |                |             |                |                          |
| Project Manager **                              | 0.05           | 0.06           | 0.14        | 0.20           | 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           | -                        |
| <b>Total Full Time Equivalents</b>              | <b>16.75</b>   | <b>16.76</b>   | <b>0.14</b> | <b>16.90</b>   | <b>2.00</b>              |

\*\*Split between funds or departments/divisions

## Streets

| Account                   | Description                              | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                          |                     |                     |                     |                     |                     |
| 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             |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 1,104,919</b> | <b>\$ 1,397,095</b> | <b>\$ 1,469,713</b> | <b>\$ 1,622,179</b> | <b>\$ 1,759,345</b> |
| <b>Operating</b>          |                                          |                     |                     |                     |                     |                     |
| 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              |
|                           | Operating Supplies -                     |                     |                     |                     |                     |                     |
| 001-4047-541.52-01        | 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               |
|                           | <b>Subtotal Operating</b>                | <b>\$ 1,364,080</b> | <b>\$ 1,113,875</b> | <b>\$ 1,279,316</b> | <b>\$ 981,620</b>   | <b>\$ 944,943</b>   |
| <b>Debt service</b>       |                                          |                     |                     |                     |                     |                     |
| 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               | -                   | -                   |
|                           | <b>Subtotal Debt service</b>             | <b>\$ 21,370</b>    | <b>\$ 48,518</b>    | <b>\$ 107,825</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                          | <b>\$ 2,490,369</b> | <b>\$ 2,559,488</b> | <b>\$ 2,856,854</b> | <b>\$ 2,603,799</b> | <b>\$ 2,704,288</b> |

# 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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              | 9,522,508              |
| Supplies            | 5,585                  | 3,842                  | 5,876                  | 5,286                  |
| Capital             | -                      | -                      | 226,000                | -                      |
| Debt service        | 1,238                  | 2,053                  | -                      | -                      |
| Transfers           | -                      | -                      | -                      | 387,551                |
| <b>Total</b>        | <b>\$ 8,410,061</b>    | <b>\$ 8,903,852</b>    | <b>\$ 9,189,712</b>    | <b>\$ 10,185,393</b>   |

| <b>Funding Source</b> |                     |                     |                     |                      |
|-----------------------|---------------------|---------------------|---------------------|----------------------|
| Total                 | 8,410,061           | 8,903,852           | 9,189,712           | 10,185,393           |
| <b>Total</b>          | <b>\$ 8,410,061</b> | <b>\$ 8,903,852</b> | <b>\$ 9,189,712</b> | <b>\$ 10,185,393</b> |

### *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

| <b>Full Time Equivalents</b>       | <b>Funded<br/>2025</b> | <b>Funded<br/>2026</b> | <b>+/-</b> | <b>Funded<br/>2027</b> | <b>Authorized<br/>&amp; Unfunded</b> |
|------------------------------------|------------------------|------------------------|------------|------------------------|--------------------------------------|
| <b>Public Works - Solid Waste</b>  |                        |                        |            |                        |                                      |
| 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                   | -                                    |
| <b>Total Full Time Equivalents</b> | <b>2.10</b>            | <b>2.10</b>            | <b>-</b>   | <b>2.10</b>            | <b>-</b>                             |

\*\*Split between funds or departments/divisions

## Solid Waste as a percentage of Enterprise Funds

13.89%



| Solid Waste Revenues and Expenses                | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Operating Revenues</b>                        |                |                |                |                |                |
| Charges for Services                             | \$ 7,511,997   | \$ 8,107,961   | \$ 9,680,598   | \$ 8,940,400   | \$ 10,174,363  |
| Other                                            | 14,129         | 16,849         | 25,971         | -              | 11,030         |
| Total operating revenue                          | 7,526,126      | 8,124,810      | 9,706,569      | 8,940,400      | 10,185,393     |
| <b>Operating Expenses</b>                        |                |                |                |                |                |
| 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      |
| <b>Operating Income</b>                          | 189,376        | (285,243)      | 802,775        | (23,312)       | 387,551        |
| <b>Non-Operating Revenue/(Expense)</b>           |                |                |                |                |                |
| Capital Expenses                                 | (2,407)        | (7)            | (58)           | (226,000)      | -              |
| Total Non-Operating                              | (2,407)        | (7)            | (58)           | (226,000)      | -              |
| <b>Income Before Transfers and Contributions</b> | 186,969        | (285,250)      | 802,717        | (249,312)      | 387,551        |
| Transfers In                                     | -              | -              | -              | -              | -              |
| Transfers Out                                    | -              | -              | -              | -              | -              |
| <b>Net Change in Assets</b>                      | 186,969        | (285,250)      | 802,717        | (249,312)      | 387,551        |
| <b>Net Assets - Beginning*</b>                   | 603,105        | 790,074        | 504,824        | 1,307,541      | 1,058,229      |
| <b>Net Assets - Ending*</b>                      | \$ 790,074     | \$ 504,824     | \$ 1,307,541   | \$ 1,058,229   | \$ 1,445,780   |

\*Includes Restricted Assets.

## Solid Waste

| Account                  | Description                              | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                                          |                     |                     |                     |                     |                            |
| 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             | 188,000                    |
| 401-0000-389.99-00       | Use of Net Assets                        | -                   | -                   | -                   | 249,312             | -                          |
| <b>Total Revenue</b>     |                                          | <b>\$ 7,526,126</b> | <b>\$ 8,124,809</b> | <b>\$ 9,706,569</b> | <b>\$ 9,189,712</b> | <b>\$ 10,185,393</b>       |
| <b>Expenditure</b>       |                                          |                     |                     |                     |                     |                            |
| 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               | 1,590                      |
| 401-4002-534.34-08       | Computer Services - GF                   | 6,681               | 7,697               | 7,739               | 8,296               | 8,899                      |
| 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               | 3,491                      |
| 401-4002-534.34-11       | Finance/Administration - GF              | 196,863             | 216,696             | 219,119             | 242,171             | 306,799                    |
| 401-4002-534.34-12       | Fleet - GF                               | 2,214               | 1,440               | 1,712               | 1,453               | 1,494                      |
| 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                    | -                   | -                   | -                   | -                   | 387,551                    |
| <b>Total Expenditure</b> |                                          | <b>\$ 7,339,158</b> | <b>\$ 8,410,061</b> | <b>\$ 8,903,852</b> | <b>\$ 9,189,712</b> | <b>\$ 10,185,393</b>       |



# 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 | -                      | -                      | -                      |
| <b>Total</b>        | <b>\$ 5,229,995</b>    | <b>\$ 5,170,195</b>    | <b>\$ 8,160,942</b>    | <b>\$ 11,871,637</b>   |

| <b>Funding Source</b> |                     |                     |                     |                      |
|-----------------------|---------------------|---------------------|---------------------|----------------------|
| Total                 | 5,229,995           | 5,170,195           | 8,160,942           | 11,871,637           |
| <b>Total</b>          | <b>\$ 5,229,995</b> | <b>\$ 5,170,195</b> | <b>\$ 8,160,942</b> | <b>\$ 11,871,637</b> |

### Storm Water as a percentage of Enterprise Funds



| <b>Stormwater Revenues and Expenses</b>          | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|--------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Operating Revenues</b>                        |                        |                        |                        |                        |                        |
| 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              |
| <b>Operating Expenses</b>                        |                        |                        |                        |                        |                        |
| 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              |
| <b>Operating Income</b>                          | 1,592,178              | 941,504                | (42,862)               | 2,374,992              | 1,854,137              |
| <b>Non-Operating Revenue/(Expense)</b>           |                        |                        |                        |                        |                        |
| 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)            | (7,123,000)            |
| Debt Costs                                       | (13)                   | (3)                    | (22)                   | (721,845)              | (737,945)              |
| Revenues/(Expenses)                              | 901,601                | 1,796,269              | 1,346,695              | (4,033,620)            | (6,954,405)            |
| <b>Income Before Transfers and Contributions</b> | 2,493,779              | 2,737,773              | 1,303,833              | (1,658,628)            | (5,100,268)            |
| Transfers In/(Out)                               | 71,415                 | 1,049,268              | 887,888                | -                      | -                      |
| <b>Net Change in Assets</b>                      | 2,565,194              | 3,787,041              | 2,191,721              | (1,658,628)            | (5,100,268)            |
| <b>Net Assets - Beginning*</b>                   | 43,331,175             | 45,896,369             | 49,683,410             | 51,875,131             | 50,216,503             |
| <b>Net Assets - Ending*</b>                      | \$ 45,896,369          | \$ 49,683,410          | \$ 51,875,131          | \$ 50,216,503          | \$ 45,116,235          |

\*Includes restricted assets.

## Our Accomplishments in 2025-26

- ❖ Redesigned 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<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|-------------------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Public Works - Stormwater</b>                |                |                |               |                |                          |
| Public Works Director **                        | 0.10           | 0.10           | -             | 0.10           | -                        |
| Project Manager **                              | 0.40           | 0.47           | (0.07)        | 0.40           | -                        |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>              | <b>20.70</b>   | <b>20.77</b>   | <b>(0.07)</b> | <b>20.70</b>   | <b>1.00</b>              |

\*\*Split between funds or departments/divisions

# Stormwater

| Account            | Description                              | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>     |                                          |                     |                     |                     |                     |                            |
| 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           | 5,100,268                  |
|                    | <b>Total Revenue</b>                     | <b>\$ 7,114,324</b> | <b>\$ 9,017,030</b> | <b>\$ 7,361,913</b> | <b>\$ 8,160,942</b> | <b>\$ 11,871,637</b>       |
| <b>Expenditure</b> |                                          |                     |                     |                     |                     |                            |
| 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           | 6,650,000                  |
| 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                    | -                   | -                   | -                   | -                   | -                          |
|                    | <b>Total Expenditure</b>                 | <b>\$ 4,549,132</b> | <b>\$ 5,229,995</b> | <b>\$ 5,170,195</b> | <b>\$ 8,160,942</b> | <b>\$ 11,871,637</b>       |

# 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>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     | 15,887,747     |
| Supplies     | 7,983,229      | 7,176,020      | 2,909,715      | 2,647,388      |
| Capital      | 17,623,732     | 24,536,818     | 20,641,000     | 5,668,891      |
| Debt service | 653,871        | 957,930        | 4,518,400      | 4,405,130      |
| Transfers    | (7,802,891)    | (16,606,292)   | 6,704,168      | 8,876,657      |
| 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 NWRF 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<br>Actual    | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|--------------------|------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenue</b>     |                              |                   |                      |                      |                      |                      |
| 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 | Other Miscellaneous Revenue  | (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            | -                    |
| <b>Total \$</b>    |                              | <b>39,528,468</b> | <b>\$ 44,203,472</b> | <b>\$ 47,160,682</b> | <b>\$ 40,404,150</b> | <b>\$ 42,546,209</b> |

## **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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                 |
| <b>Total</b>        | <b>\$ 6,326,893</b>    | <b>\$ 7,307,727</b>    | <b>\$ 7,953,659</b>    | <b>\$ 8,108,963</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>6,326,893</b>    | <b>7,307,727</b>    | <b>7,953,659</b>    | <b>8,108,963</b>    |
| <b>Total</b>          | <b>\$ 6,326,893</b> | <b>\$ 7,307,727</b> | <b>\$ 7,953,659</b> | <b>\$ 8,108,963</b> |

### ***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 notice tiers for effective communications between divisions for better/faster communication to residents.

## Authorized Positions

| Full Time Equivalents                                | Funded<br>2025 | Funded<br>2026 | +/-           | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------------------------|----------------|----------------|---------------|----------------|--------------------------|
| <b>Utilities - Water/Wastewater - Administration</b> |                |                |               |                |                          |
| 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           | (0.07)        | 0.40           | -                        |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>                   | <b>25.15</b>   | <b>26.22</b>   | <b>(1.07)</b> | <b>25.15</b>   | <b>-</b>                 |

\*\*Split between funds or departments/divisions

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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)            | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 2,205,747</b> | <b>\$ 2,487,695</b> | <b>\$ 2,434,851</b> | <b>\$ 2,875,345</b> | <b>\$ 3,014,612</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 3,565,564</b> | <b>\$ 3,817,744</b> | <b>\$ 4,847,662</b> | <b>\$ 5,078,314</b> | <b>\$ 5,077,351</b> |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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               | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 16,798</b>    | <b>\$ 21,454</b>    | <b>\$ 25,214</b>    | <b>\$ -</b>         | <b>\$ 17,000</b>    |
| <b>Total</b>              |                                             | <b>\$ 5,788,109</b> | <b>\$ 6,326,893</b> | <b>\$ 7,307,727</b> | <b>\$ 7,953,659</b> | <b>\$ 8,108,963</b> |

## **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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                |
| <b>Total</b>        | <b>\$ 5,600,273</b>    | <b>\$ 5,651,993</b>    | <b>\$ 6,325,565</b>    | <b>\$ 6,811,488</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Total                 | 5,600,273           | 5,651,993           | 6,325,565           | 6,811,488           |
| <b>Total</b>          | <b>\$ 5,600,273</b> | <b>\$ 5,651,993</b> | <b>\$ 6,325,565</b> | <b>\$ 6,811,488</b> |

### ***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<br>2025 | Funded<br>2026 | +/-         | Funded<br>2027 | Authorized<br>& Unfunded |
|----------------------------------------------|----------------|----------------|-------------|----------------|--------------------------|
| <b>Utilities - Water/Wastewater - Plants</b> |                |                |             |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>           | <b>49.50</b>   | <b>50.50</b>   | <b>3.00</b> | <b>53.50</b>   | <b>-</b>                 |

\*\*Split between funds or departments/divisions

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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)            | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 4,612,627</b> | <b>\$ 4,937,559</b> | <b>\$ 5,145,490</b> | <b>\$ 5,664,681</b> | <b>\$ 6,162,216</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 369,616</b>   | <b>\$ 662,714</b>   | <b>\$ 506,503</b>   | <b>\$ 660,884</b>   | <b>\$ 649,272</b>   |
|                           | <b>Total</b>                                | <b>\$ 4,982,243</b> | <b>\$ 5,600,273</b> | <b>\$ 5,651,993</b> | <b>\$ 6,325,565</b> | <b>\$ 6,811,488</b> |



| Account            | Description                                    | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>   |                                                |                   |                   |                   |                   |                   |
| 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 -<br>Gasoline/Diesel/Lubric | 9,905             | 4,235             | 4,214             | 10,000            | 7,500             |
|                    | <b>Subtotal Operating</b>                      | <b>\$ 593,411</b> | <b>\$ 585,774</b> | <b>\$ 676,947</b> | <b>\$ 756,915</b> | <b>\$ 752,968</b> |
|                    | <b>Total</b>                                   | <b>\$ 593,411</b> | <b>\$ 585,774</b> | <b>\$ 676,947</b> | <b>\$ 756,915</b> | <b>\$ 752,968</b> |

| Account            | Description                     | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>   |                                 |                   |                   |                   |                   |                   |
| 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           |
|                    | <b>Subtotal Operating</b>       | <b>\$ 444,648</b> | <b>\$ 576,484</b> | <b>\$ 522,583</b> | <b>\$ 841,385</b> | <b>\$ 772,041</b> |
|                    | <b>Total</b>                    | <b>\$ 444,648</b> | <b>\$ 576,484</b> | <b>\$ 522,583</b> | <b>\$ 841,385</b> | <b>\$ 772,041</b> |

| Account            | Description                     | 2023<br>Actual   | 2024<br>Actual    | 2025<br>Actual   | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|---------------------------------|------------------|-------------------|------------------|-------------------|-------------------|
| <b>Operating</b>   |                                 |                  |                   |                  |                   |                   |
| 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               |
|                    | <b>Subtotal Operating</b>       | <b>\$ 72,402</b> | <b>\$ 116,000</b> | <b>\$ 83,362</b> | <b>\$ 162,670</b> | <b>\$ 159,997</b> |
|                    | <b>Total</b>                    | <b>\$ 72,402</b> | <b>\$ 116,000</b> | <b>\$ 83,362</b> | <b>\$ 162,670</b> | <b>\$ 159,997</b> |

| Account            | Description                                    | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|--------------------|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Operating</b>   |                                                |                     |                     |                     |                     |                     |
| 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 -<br>Gasoline/Diesel/Lubric | 40,017              | 9,812               | 13,066              | 40,000              | 25,000              |
|                    | <b>Subtotal Operating</b>                      | <b>\$ 2,660,814</b> | <b>\$ 3,703,763</b> | <b>\$ 3,717,696</b> | <b>\$ 4,478,134</b> | <b>\$ 4,655,202</b> |
| <b>Total \$</b>    |                                                | <b>2,660,814</b>    | <b>3,703,763</b>    | <b>3,717,696</b>    | <b>4,478,134</b>    | <b>4,655,202</b>    |

| Account            | Description                                    | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>   |                                                |                   |                   |                   |                   |                   |
| 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 -<br>Gasoline/Diesel/Lubric | 14,708            | 296               | 485               | 15,000            | 10,000            |
|                    | <b>Subtotal Operating</b>                      | <b>\$ 644,472</b> | <b>\$ 590,120</b> | <b>\$ 818,729</b> | <b>\$ 772,349</b> | <b>\$ 771,000</b> |
| <b>Total \$</b>    |                                                | <b>644,472</b>    | <b>590,120</b>    | <b>818,729</b>    | <b>772,349</b>    | <b>771,000</b>    |

| Account            | Description                                    | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>   |                                                |                   |                   |                   |                   |                   |
| 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 -<br>Gasoline/Diesel/Lubric | 81                | 294               | 234               | 2,500             | 2,500             |
|                    | <b>Subtotal Operating</b>                      | <b>\$ 455,170</b> | <b>\$ 570,475</b> | <b>\$ 555,691</b> | <b>\$ 743,562</b> | <b>\$ 760,236</b> |
| <b>Total</b>       |                                                | <b>\$ 455,170</b> | <b>\$ 570,475</b> | <b>\$ 555,691</b> | <b>\$ 743,562</b> | <b>\$ 760,236</b> |

## Water Distribution

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

### Summary

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                |
| <b>Total</b>        | <b>\$ 2,318,376</b>    | <b>\$ 2,767,435</b>    | <b>\$ 3,143,649</b>    | <b>\$ 3,469,286</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Total                 | 2,318,376           | 2,767,435           | 3,143,649           | 3,469,286           |
| <b>Total</b>          | <b>\$ 2,318,376</b> | <b>\$ 2,767,435</b> | <b>\$ 3,143,649</b> | <b>\$ 3,469,286</b> |

### ***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<br>2025 | Funded<br>2026 | +/- | Funded<br>2027 | Authorized<br>& Unfunded |
|-----------------------|----------------|----------------|-----|----------------|--------------------------|
|-----------------------|----------------|----------------|-----|----------------|--------------------------|

|                                                          |              |              |          |              |          |
|----------------------------------------------------------|--------------|--------------|----------|--------------|----------|
| <b>Utilities - Water/Wastewater - Water Distribution</b> |              |              |          |              |          |
| 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         | -        |
| <b>Total Full Time Equivalents</b>                       | <b>19.00</b> | <b>19.00</b> | <b>-</b> | <b>19.00</b> | <b>-</b> |

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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)            | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,414,927</b> | <b>\$ 1,520,061</b> | <b>\$ 1,556,556</b> | <b>\$ 1,886,964</b> | <b>\$ 2,009,356</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 937,634</b>   | <b>\$ 798,315</b>   | <b>\$ 1,210,879</b> | <b>\$ 1,256,685</b> | <b>\$ 1,459,930</b> |
|                           | <b>Total</b>                                | <b>\$ 2,352,561</b> | <b>\$ 2,318,376</b> | <b>\$ 2,767,435</b> | <b>\$ 3,143,649</b> | <b>\$ 3,469,286</b> |

## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| 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.
- ❖ 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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|-----------------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Utilities -Water/Wastewater Collection</b> |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>            | <b>21.00</b>   | <b>21.00</b>   | <b>-</b> | <b>21.00</b>   | <b>-</b>                 |

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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)            | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 2,018,168</b> | <b>\$ 1,794,133</b> | <b>\$ 1,939,746</b> | <b>\$ 2,241,649</b> | <b>\$ 2,337,747</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 787,276</b>   | <b>\$ 584,387</b>   | <b>\$ 783,577</b>   | <b>\$ 1,667,754</b> | <b>\$ 1,492,733</b> |
|                           | <b>Total</b>                                | <b>\$ 2,805,444</b> | <b>\$ 2,378,520</b> | <b>\$ 2,723,323</b> | <b>\$ 3,909,403</b> | <b>\$ 3,830,480</b> |

## 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<br>Actual       | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget       |
|---------------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Personnel Services</b> |                                    |                      |                      |                      |                      |                      |
| 451-7979-518.23-03        | Medical/Life Insurance             | 58,324               | 84,413               | 76,532               | 94,291               | 80,000               |
|                           | <b>Subtotal Personnel Services</b> | <b>\$ 58,324</b>     | <b>\$ 84,413</b>     | <b>\$ 76,532</b>     | <b>\$ 94,291</b>     | <b>\$ 80,000</b>     |
| <b>Operating</b>          |                                    |                      |                      |                      |                      |                      |
| 451-7979-536.59-99        | Non Classified Expense             | 5,749,375            | 6,000,590            | 5,299,793            | -                    | -                    |
|                           | <b>Subtotal Operating</b>          | <b>\$ 5,749,375</b>  | <b>\$ 6,000,590</b>  | <b>\$ 5,299,793</b>  | <b>- \$</b>          | <b>-</b>             |
| <b>Debt service</b>       |                                    |                      |                      |                      |                      |                      |
| 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                |
|                           | <b>Subtotal Debt service</b>       | <b>\$ 710,707</b>    | <b>\$ 632,417</b>    | <b>\$ 932,716</b>    | <b>\$ 4,518,400</b>  | <b>\$ 4,388,130</b>  |
| <b>Transfers</b>          |                                    |                      |                      |                      |                      |                      |
| 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            |
|                           | <b>Subtotal Transfers</b>          | <b>\$ 13,063,596</b> | <b>\$ 6,217,022</b>  | <b>\$ 7,567,576</b>  | <b>\$ 6,704,168</b>  | <b>\$ 7,986,418</b>  |
| <b>Total</b>              |                                    | <b>\$ 19,582,002</b> | <b>\$ 12,934,442</b> | <b>\$ 13,876,617</b> | <b>\$ 11,316,859</b> | <b>\$ 12,454,548</b> |

## Water/Wastewater Capital Replacement Fund

### ***Revenue and Expenditures***

| Account            | Description         | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Budget   |
|--------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| <b>Revenue</b>     |                     |                      |                      |                      |                      |                  |
| 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           | -                |
| <b>Total \$</b>    |                     | <b>18,343,625 \$</b> | <b>12,683,841 \$</b> | <b>16,570,183 \$</b> | <b>26,515,717 \$</b> | <b>8,543,535</b> |

| Account            | Description               | 2023<br>Actual   | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget   |
|--------------------|---------------------------|------------------|-------------------|-------------------|-------------------|------------------|
| <b>Operating</b>   |                           |                  |                   |                   |                   |                  |
| 452-4510-536.31-00 | Professional Services     | -                | 187,338           | 117,224           | 15,000            | -                |
| 452-4510-536.52-00 | Operating Supplies        | -                | 2,140             | 14,122            | -                 | -                |
|                    | <b>Subtotal Operating</b> | <b>\$ -</b>      | <b>\$ 189,478</b> | <b>\$ 131,346</b> | <b>\$ 15,000</b>  | <b>-</b>         |
| <b>Capital</b>     |                           |                  |                   |                   |                   |                  |
| 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           |
|                    | <b>Subtotal Capital</b>   | <b>\$ 54,233</b> | <b>\$ 97,492</b>  | <b>\$ 86,765</b>  | <b>\$ 146,000</b> | <b>\$ 65,000</b> |
| <b>Total \$</b>    |                           | <b>\$ 54,233</b> | <b>\$ 286,970</b> | <b>\$ 218,111</b> | <b>\$ 161,000</b> | <b>\$ 65,000</b> |

## Water/Wastewater Capital Replacement Fund

### ***Revenue and Expenditures***

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|--------------------|-------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>   |                               |                     |                     |                   |                   |                   |
| 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           |
|                    | <b>Subtotal Operating</b>     | <b>\$ 672,073</b>   | <b>\$ 1,034,677</b> | <b>\$ 206,180</b> | <b>\$ 272,964</b> | <b>\$ 340,000</b> |
| <b>Capital</b>     |                               |                     |                     |                   |                   |                   |
| 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           |
|                    | <b>Subtotal Capital</b>       | <b>\$ 4,500,448</b> | <b>\$ 2,907,629</b> | <b>\$ 137,902</b> | <b>\$ 300,000</b> | <b>\$ 330,000</b> |
| <b>Total</b>       |                               | <b>\$ 5,172,521</b> | <b>\$ 3,942,306</b> | <b>\$ 344,082</b> | <b>\$ 572,964</b> | <b>\$ 670,000</b> |

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

## Water/Wastewater Capital Replacement Fund

### ***Revenue and Expenditures***

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

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual       | 2026<br>Budget      | 2027<br>Budget      |
|--------------------|-------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>Operating</b>   |                               |                     |                     |                      |                     |                     |
| 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             |
|                    | <b>Subtotal Operating</b>     | <b>\$ 2,421,498</b> | <b>\$ 1,412,412</b> | <b>\$ 1,879,662</b>  | <b>\$ 365,927</b>   | <b>\$ 119,405</b>   |
| <b>Capital</b>     |                               |                     |                     |                      |                     |                     |
| 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           | 1,925,000           |
| 452-4530-536.64-00 | Machinery & Equipment         | 89,406              | 120,129             | 86,369               | 370,000             | 382,000             |
|                    | <b>Subtotal Capital</b>       | <b>\$ 814,770</b>   | <b>\$ 7,362,839</b> | <b>\$ 10,453,247</b> | <b>\$ 8,975,000</b> | <b>\$ 2,357,000</b> |
| <b>Total</b>       |                               | <b>\$ 3,236,268</b> | <b>\$ 8,775,251</b> | <b>\$ 12,332,909</b> | <b>\$ 9,340,927</b> | <b>\$ 2,476,405</b> |

## Water/Wastewater Capital Replacement Fund

### *Revenue and Expenditures*

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget    |
|--------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Operating</b>   |                               |                     |                     |                     |                     |                   |
| 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            |
|                    | <b>Subtotal Operating</b>     | <b>\$ 282,802</b>   | <b>\$ 91,530</b>    | <b>\$ 47,736</b>    | <b>\$ 1,150,000</b> | <b>\$ 260,000</b> |
| <b>Capital</b>     |                               |                     |                     |                     |                     |                   |
| 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           | 275,000           |
| 452-4540-536.64-00 | Machinery & Equipment         | 273,906             | 792,267             | 112,693             | 185,000             | 135,000           |
|                    | <b>Subtotal Capital</b>       | <b>\$ 2,971,156</b> | <b>\$ 3,405,459</b> | <b>\$ 9,418,414</b> | <b>\$ 1,335,000</b> | <b>\$ 460,000</b> |
| <b>Total</b>       |                               | <b>\$ 3,253,958</b> | <b>\$ 3,496,989</b> | <b>\$ 9,466,150</b> | <b>\$ 2,485,000</b> | <b>\$ 720,000</b> |

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

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget       | 2027<br>Budget      |
|--------------------|-------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Operating</b>   |                               |                     |                     |                     |                      |                     |
| 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              | -                   | -                    | -                   |
|                    | <b>Subtotal Operating</b>     | <b>\$ 73,466</b>    | <b>\$ 159,532</b>   | <b>\$ 1,914,948</b> | <b>\$ 2,152,000</b>  | <b>\$ 760,000</b>   |
| <b>Capital</b>     |                               |                     |                     |                     |                      |                     |
| 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             |
|                    | <b>Subtotal Capital</b>       | <b>\$ 4,708,707</b> | <b>\$ 2,282,358</b> | <b>\$ 1,260,528</b> | <b>\$ 8,960,000</b>  | <b>\$ 1,623,000</b> |
| <b>Total</b>       |                               | <b>\$ 4,782,173</b> | <b>\$ 2,441,890</b> | <b>\$ 3,175,476</b> | <b>\$ 11,112,000</b> | <b>\$ 2,383,000</b> |

## Water/Wastewater Capital Replacement Fund

### Revenue and Expenditures

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual    | 2025<br>Actual      | 2026<br>Budget    | 2027<br>Budget      |
|--------------------|-------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| <b>Operating</b>   |                               |                     |                   |                     |                   |                     |
| 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             | -                 | 405,000             |
|                    | <b>Subtotal Operating</b>     | <b>\$ 39,317</b>    | <b>\$ 30,710</b>  | <b>\$ 308,986</b>   | <b>\$ -</b>       | <b>\$ 405,000</b>   |
| <b>Capital</b>     |                               |                     |                   |                     |                   |                     |
| 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             |
|                    | <b>Subtotal Capital</b>       | <b>\$ 984,484</b>   | <b>\$ 447,025</b> | <b>\$ 1,222,063</b> | <b>\$ 515,000</b> | <b>\$ 600,000</b>   |
| <b>Total</b>       |                               | <b>\$ 1,023,801</b> | <b>\$ 477,735</b> | <b>\$ 1,531,049</b> | <b>\$ 515,000</b> | <b>\$ 1,005,000</b> |

| Account            | Description                   | 2023<br>Actual    | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget   |
|--------------------|-------------------------------|-------------------|---------------------|---------------------|---------------------|------------------|
| <b>Operating</b>   |                               |                   |                     |                     |                     |                  |
| 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           |
|                    | <b>Subtotal Operating</b>     | <b>\$ 176,246</b> | <b>\$ 236,743</b>   | <b>\$ 338,728</b>   | <b>\$ 1,225,000</b> | <b>\$ 25,000</b> |
| <b>Capital</b>     |                               |                   |                     |                     |                     |                  |
| 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           |
|                    | <b>Subtotal Capital</b>       | <b>\$ 202,937</b> | <b>\$ 1,070,630</b> | <b>\$ 1,804,254</b> | <b>\$ 360,000</b>   | <b>\$ 60,000</b> |
| <b>Total</b>       |                               | <b>\$ 379,183</b> | <b>\$ 1,307,373</b> | <b>\$ 2,142,982</b> | <b>\$ 1,585,000</b> | <b>\$ 85,000</b> |

| Account            | Description               | 2023<br>Actual         | 2024<br>Actual         | 2025<br>Actual         | 2026<br>Budget | 2027<br>Budget    |
|--------------------|---------------------------|------------------------|------------------------|------------------------|----------------|-------------------|
| <b>Transfers</b>   |                           |                        |                        |                        |                |                   |
| 452-7979-591.99-90 | Other Uses                | (12,148,909)           | (15,378,913)           | (24,473,868)           | -              | 890,239           |
|                    | <b>Subtotal Transfers</b> | <b>\$ (12,148,909)</b> | <b>\$ (15,378,913)</b> | <b>\$ (24,473,868)</b> | <b>\$ -</b>    | <b>\$ 890,239</b> |
| <b>Total</b>       |                           | <b>\$ (12,148,909)</b> | <b>\$ (15,378,913)</b> | <b>\$ (24,473,868)</b> | <b>\$ -</b>    | <b>\$ 890,239</b> |

## Water Impact Fees Fund

### ***Revenue and Expenditures***

| Account            | Description                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|--------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>     |                             |                     |                     |                     |                     |                     |
| 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           |
|                    | <b>Subtotal Revenue</b>     | <b>\$ 1,446,970</b> | <b>\$ 1,603,611</b> | <b>\$ 1,775,301</b> | <b>\$ 1,246,780</b> | <b>\$ 2,800,000</b> |
| <b>Expenditure</b> |                             |                     |                     |                     |                     |                     |
| 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             | -                   |
|                    | <b>Subtotal Expenditure</b> | <b>\$ 1,275,860</b> | <b>\$ 808,397</b>   | <b>\$ 809,844</b>   | <b>\$ 1,246,780</b> | <b>\$ 2,800,000</b> |
| <b>Total</b>       |                             | <b>\$ 171,110</b>   | <b>\$ 795,214</b>   | <b>\$ 965,457</b>   | <b>-</b>            | <b>-</b>            |

## Wastewater Impact Fees Fund

### Revenue and Expenditures

| Account            | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|--------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>     |                               |                     |                     |                     |                     |                     |
| 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           |
|                    | <b>Subtotal Revenue</b>       | <b>\$ 3,215,320</b> | <b>\$ 3,753,602</b> | <b>\$ 4,142,438</b> | <b>\$ 5,700,000</b> | <b>\$ 5,272,925</b> |
| <b>Expenditure</b> |                               |                     |                     |                     |                     |                     |
| 470-4528-536.46-00 | Repair & Maintenance Services | -                   | -                   | -                   | 700,000             | -                   |
| 470-4528-536.64-00 | Machinery & Equipment         | -                   | -                   | -                   | -                   | -                   |
| 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           | -                   |
| 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         | -                   | -                   | -                   | -                   | 4,972,925           |
|                    | <b>Subtotal Expenditure</b>   | <b>\$ 325,063</b>   | <b>\$ 337,657</b>   | <b>\$ 331,461</b>   | <b>\$ 5,700,000</b> | <b>\$ 5,272,925</b> |
| <b>Total</b>       |                               | <b>\$ 2,890,257</b> | <b>\$ 3,415,945</b> | <b>\$ 3,810,977</b> | <b>- \$</b>         | <b>-</b>            |



# 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--------------|----------------|----------------|----------------|----------------|
| Salaries     | \$ 3,704,938   | \$ 3,963,576   | \$ 3,971,136   | \$ 4,049,701   |
| Benefits     | 1,743,940      | 1,877,853      | 2,055,119      | 2,312,390      |
| Operating    | 2,482,134      | 2,742,655      | 2,531,591      | 2,526,291      |
| 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   | \$ 9,331,714   |

| Funding Source |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| Total          | 8,789,949    | 8,981,746    | 9,047,993    | 9,331,714    |
| Total          | \$ 8,789,949 | \$ 8,981,746 | \$ 9,047,993 | \$ 9,331,714 |

### 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<br>D2 6<br>D3 6<br>D4 2 | D1 13<br>D2 6<br>D3 6<br>D4 2 | D1 13<br>D2 6<br>D3 6<br>D4 2 | D1 13<br>D2 6<br>D3 6<br>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. "-" indicates KPI's not received by the deadline for the budget.

## *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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                | 472,037                |
| 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           | \$ 1,725,739           |

| <b>Funding Source</b> |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| Total                 | 1,576,083    | 1,708,494    | 1,636,477    | 1,725,739    |
| Total                 | \$ 1,576,083 | \$ 1,708,494 | \$ 1,636,477 | \$ 1,725,739 |

### *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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Recreation</b>                  |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b> | <b>10.20</b>   | <b>10.45</b>   | <b>-</b> | <b>10.45</b>   | <b>2.00</b>              |

## Recreation

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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              |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,095,196</b> | <b>\$ 1,215,516</b> | <b>\$ 1,303,266</b> | <b>\$ 1,142,798</b> | <b>\$ 1,157,157</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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             | 217,200             |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 363,767</b>   | <b>\$ 357,603</b>   | <b>\$ 403,917</b>   | <b>\$ 493,679</b>   | <b>\$ 568,582</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 3,905</b>     | <b>\$ 2,964</b>     | <b>\$ 1,311</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 1,462,868</b> | <b>\$ 1,576,083</b> | <b>\$ 1,708,494</b> | <b>\$ 1,636,477</b> | <b>\$ 1,725,739</b> |

## *Special Facilities*

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

### Summary

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| Salaries            | \$ 1,197,409           | \$ 1,382,483           | \$ 1,517,669           | \$ 1,567,999           |
| Benefits            | 536,215                | 641,383                | 719,545                | 829,011                |
| Operating           | 479,374                | 730,330                | 751,814                | 643,079                |
| Supplies            | 160,150                | 156,089                | 204,469                | 179,066                |
| Debt service        | 980                    | 2,014                  | -                      | -                      |
| <b>Total</b>        | <b>\$ 2,374,128</b>    | <b>\$ 2,912,299</b>    | <b>\$ 3,193,497</b>    | <b>\$ 3,219,155</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>2,374,128</b>    | <b>2,912,299</b>    | <b>3,193,497</b>    | <b>3,219,155</b>    |
| <b>Total</b>          | <b>\$ 2,374,128</b> | <b>\$ 2,912,299</b> | <b>\$ 3,193,497</b> | <b>\$ 3,219,155</b> |

### *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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|----------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Recreation - Special Facilities</b> |                |                |          |                |                          |
| 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                     |
| <b>Total Full Time Equivalents</b>     | <b>30.50</b>   | <b>30.50</b>   | <b>-</b> | <b>30.50</b>   | <b>2.25</b>              |

## Recreation Special Facilities

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 001-5502-575.12-00        | Regular Salaries & Wages                    | 610,664             | 748,033             | 862,847             | 930,178             | 950,668             |
| 001-5502-575.12-02        | Regular Salaries - Additional Pays          | 7,800               | 9,406               | 9,656               | 12,012              | 11,779              |
| 001-5502-575.12-06        | Reg Salaries - Opt Out Health Insurance     | 8,200               | 7,150               | 4,850               | 5,460               | 5,460               |
| 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             | 116,692             |
| 001-5502-575.22-01        | Retirement Contributions - FRS              | 126,536             | 158,125             | 193,781             | 227,970             | 221,960             |
| 001-5502-575.23-00        | Medical Insurance                           | 217,565             | 239,171             | 286,412             | 309,453             | 368,035             |
| 001-5502-575.23-02        | Medical Insurance - Life & ST Disability    | 4,635               | 5,472               | 6,273               | 10,905              | 11,084              |
| 001-5502-575.24-00        | Worker's Compensation                       | 44,510              | 44,216              | 52,315              | 54,553              | 111,240             |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,492,306</b> | <b>\$ 1,733,624</b> | <b>\$ 2,023,866</b> | <b>\$ 2,237,214</b> | <b>\$ 2,397,010</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 865,288</b>   | <b>\$ 639,524</b>   | <b>\$ 886,419</b>   | <b>\$ 956,283</b>   | <b>\$ 822,145</b>   |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 001-5502-575.71-01        | Lease Payment/GASB87                        | 1,246               | 969                 | 1,822               | -                   | -                   |
| 001-5502-575.72-01        | Int Payment/GASB87                          | 44                  | 11                  | 192                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 1,290</b>     | <b>\$ 980</b>       | <b>\$ 2,014</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 2,358,884</b> | <b>\$ 2,374,128</b> | <b>\$ 2,912,299</b> | <b>\$ 3,193,497</b> | <b>\$ 3,219,155</b> |

## ***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**

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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                  | -                      | -                      |
| <b>Total</b>        | <b>\$ 4,550,655</b>    | <b>\$ 4,059,422</b>    | <b>\$ 3,934,262</b>    | <b>\$ 4,095,495</b>    |

| <b>Funding Source</b> |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>          | <b>4,550,655</b>    | <b>4,059,422</b>    | <b>3,934,262</b>    | <b>4,095,495</b>    |
| <b>Total</b>          | <b>\$ 4,550,655</b> | <b>\$ 4,059,422</b> | <b>\$ 3,934,262</b> | <b>\$ 4,095,495</b> |

### ***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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Recreation-Parks and Grounds Operations</b> |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b>             | <b>29.75</b>   | <b>30.75</b>   | <b>-</b> | <b>30.75</b>   | <b>2.25</b>              |

## Parks and Grounds

| Account                   | Description                                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Budget      |
|---------------------------|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Personnel Services</b> |                                             |                     |                     |                     |                     |                     |
| 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                  | -                   | -                   |
|                           | <b>Subtotal Personnel Services</b>          | <b>\$ 1,929,643</b> | <b>\$ 2,248,604</b> | <b>\$ 2,254,539</b> | <b>\$ 2,418,654</b> | <b>\$ 2,570,889</b> |
| <b>Operating</b>          |                                             |                     |                     |                     |                     |                     |
| 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               |
|                           | <b>Subtotal Operating</b>                   | <b>\$ 1,786,749</b> | <b>\$ 2,300,246</b> | <b>\$ 1,801,853</b> | <b>\$ 1,515,608</b> | <b>\$ 1,524,606</b> |
| <b>Debt service</b>       |                                             |                     |                     |                     |                     |                     |
| 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                 | -                   | -                   |
|                           | <b>Subtotal Debt service</b>                | <b>\$ 2,379</b>     | <b>\$ 1,805</b>     | <b>\$ 3,030</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total</b>              |                                             | <b>\$ 3,718,771</b> | <b>\$ 4,550,655</b> | <b>\$ 4,059,422</b> | <b>\$ 3,934,262</b> | <b>\$ 4,095,495</b> |

## 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

| <b>Expenditures</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2027<br/>Budget</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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             |

| <b>Funding Source</b> |         |            |            |            |
|-----------------------|---------|------------|------------|------------|
| 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 was 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<br>2025 | Funded<br>2026 | +/-      | Funded<br>2027 | Authorized<br>& Unfunded |
|------------------------------------|----------------|----------------|----------|----------------|--------------------------|
| <b>Recreation - Museum</b>         |                |                |          |                |                          |
| 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           | -                        |
| <b>Total Full Time Equivalents</b> | <b>3.50</b>    | <b>3.50</b>    | <b>-</b> | <b>3.50</b>    | <b>-</b>                 |

## Recreation Museum

| Account                   | Description                              | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Budget    |
|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel Services</b> |                                          |                   |                   |                   |                   |                   |
| 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               |
|                           | <b>Subtotal Personnel Services</b>       | <b>\$ 226,610</b> | <b>\$ 251,134</b> | <b>\$ 259,758</b> | <b>\$ 227,589</b> | <b>\$ 237,035</b> |
| <b>Operating</b>          |                                          |                   |                   |                   |                   |                   |
| 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             |
|                           | <b>Subtotal Operating</b>                | <b>\$ 36,137</b>  | <b>\$ 37,949</b>  | <b>\$ 41,773</b>  | <b>\$ 56,168</b>  | <b>\$ 54,290</b>  |
|                           | <b>Total \$</b>                          | <b>\$ 262,747</b> | <b>\$ 289,083</b> | <b>\$ 301,531</b> | <b>\$ 283,757</b> | <b>\$ 291,325</b> |



CITY OF  
**SANFORD**  
FLORIDA



# SPECIAL REVENUE FUNDS

- **REVENUES AND EXPENDITURE SCHEDULE**
- **CDBG Fund**
- **2<sup>ND</sup> DOLLAR FUND**
- **LAW ENFORCEMENT TRUST FUND**
- **LIHEAP**
- **LOCAL OPTION GAS TAX**
- **IMPACT FEES FUND**
- **BUILDING INSPECTION FUND**
- **3<sup>RD</sup> GENERATION FUND**
- **4<sup>TH</sup> GENERATION FUND**
- **CEMETERY FUND**
- **PUBLIC ART COMMISSION FUND**
- **8TH CENT FUEL TAX FUND**

# City of Sanford

## Special Revenue Funds

### Revenue and Expenditures Schedule

|                                                | CDBG              | Police 2nd<br>Dollar Fund | Police<br>Trust Fund | Streets<br>Local Option | Impact Fees<br>Recreation |
|------------------------------------------------|-------------------|---------------------------|----------------------|-------------------------|---------------------------|
| <b>Use of Fund Balance</b>                     | \$ -              | \$ 11,872                 | \$ -                 | \$ -                    | \$ -                      |
| <b>Revenues</b>                                |                   |                           |                      |                         |                           |
| 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                    |
| <b>Total Revenues</b>                          | <b>433,358</b>    | <b>6,810</b>              | <b>51,913</b>        | <b>1,317,873</b>        | <b>427,250</b>            |
| Transfers In                                   | 52,313            | -                         | -                    | -                       | -                         |
| <b>Total Revenues, Transfers, and Balances</b> | <b>\$ 485,671</b> | <b>\$ 18,682</b>          | <b>\$ 51,913</b>     | <b>\$ 1,317,873</b>     | <b>\$ 427,250</b>         |
| <b>Expenditures</b>                            |                   |                           |                      |                         |                           |
| General Government                             | \$ -              | \$ -                      | \$ -                 | \$ -                    | \$ -                      |
| Public Safety                                  | -                 | 18,682                    | -                    | -                       | -                         |
| Physical Environment                           | -                 | -                         | -                    | -                       | -                         |
| Transportation                                 | -                 | -                         | -                    | 960,470                 | -                         |
| Economic Environment                           | 485,671           | -                         | -                    | -                       | -                         |
| <b>Total Expenditures</b>                      | <b>485,671</b>    | <b>18,682</b>             | <b>-</b>             | <b>960,470</b>          | <b>-</b>                  |
| <b>Total Expenditures and Other Uses</b>       | <b>485,671</b>    | <b>18,682</b>             | <b>-</b>             | <b>960,470</b>          | <b>-</b>                  |
| <b>Total Revenue Over/(Under) Expenditure</b>  | <b>-</b>          | <b>-</b>                  | <b>51,913</b>        | <b>357,403</b>          | <b>427,250</b>            |
| <b>Total Appropriations and Reserves</b>       | <b>\$ 485,671</b> | <b>\$ 18,682</b>          | <b>\$ 51,913</b>     | <b>\$ 1,317,873</b>     | <b>\$ 427,250</b>         |

# City of Sanford

## Special Revenue Funds

### Revenue and Expenditures Schedule

|                                                | Impact Fees<br>Fire | Impact Fees<br>Police | Building<br>Inspection | Streets 3rd<br>Generation | Streets 4th<br>Generation |
|------------------------------------------------|---------------------|-----------------------|------------------------|---------------------------|---------------------------|
| <b>Use of Fund Balance</b>                     | \$ -                | \$ -                  | \$ 1,309,854           | \$ 1,401,000              | \$ -                      |
| <b>Revenues</b>                                |                     |                       |                        |                           |                           |
| Taxes                                          |                     |                       |                        |                           |                           |
| Sales and Use Tax                              | -                   | -                     | -                      | -                         | -                         |
| Permits, Impact Fees, Assessments              | 259,639             | 276,719               | 911,383                | -                         | -                         |
| Intergovernmental                              | -                   | -                     | -                      | -                         | 6,384,239                 |
| Charges for Services                           | -                   | -                     | -                      | -                         | -                         |
| Fines and Forfeitures                          | -                   | -                     | -                      | -                         | -                         |
| Other Revenues                                 | 56,658              | 72,370                | 150,007                | -                         | -                         |
| <b>Total Revenues</b>                          | <b>316,297</b>      | <b>349,089</b>        | <b>1,061,390</b>       | <b>-</b>                  | <b>6,384,239</b>          |
| Transfers In                                   | -                   | -                     | -                      | -                         | -                         |
| <b>Total Revenues, Transfers, and Balances</b> | <b>\$ 316,297</b>   | <b>\$ 349,089</b>     | <b>\$ 2,371,244</b>    | <b>\$ 1,401,000</b>       | <b>\$ 6,384,239</b>       |
| <b>Expenditures</b>                            |                     |                       |                        |                           |                           |
| General Government                             | \$ -                | \$ -                  | \$ 2,371,244           | \$ -                      | \$ -                      |
| Public Safety                                  | -                   | -                     | -                      | -                         | -                         |
| Physical Environment                           | -                   | -                     | -                      | -                         | -                         |
| Transportation                                 | -                   | -                     | -                      | 1,401,000                 | 4,175,000                 |
| Economic Environment                           | -                   | -                     | -                      | -                         | -                         |
| <b>Total Expenditures</b>                      | <b>-</b>            | <b>-</b>              | <b>2,371,244</b>       | <b>1,401,000</b>          | <b>4,175,000</b>          |
| <b>Total Expenditures and Other Uses</b>       | <b>-</b>            | <b>-</b>              | <b>2,371,244</b>       | <b>1,401,000</b>          | <b>4,175,000</b>          |
| <b>Total Revenue Over/(Under) Expenditure</b>  | <b>316,297</b>      | <b>349,089</b>        | <b>-</b>               | <b>-</b>                  | <b>2,209,239</b>          |
| <b>Total Appropriations and Reserves</b>       | <b>\$ 316,297</b>   | <b>\$ 349,089</b>     | <b>\$ 2,371,244</b>    | <b>\$ 1,401,000</b>       | <b>\$ 6,384,239</b>       |

# City of Sanford

## Special Revenue Funds

### Revenue and Expenditures Schedule

|                                                | Cemetery   | Public Art<br>Commission | 8th Cent Fuel<br>Tax Fund | Total         |
|------------------------------------------------|------------|--------------------------|---------------------------|---------------|
| <b>Use of Fund Balance</b>                     | \$ -       | \$ -                     | \$ 132,395                | \$ 2,855,121  |
| <b>Revenues</b>                                |            |                          |                           |               |
| Taxes                                          |            |                          |                           |               |
| Sales and Use Tax                              | -          | -                        | -                         | 1,136,018     |
| Permits, Impact Fees, Assessments              | -          | -                        | -                         | 1,805,284     |
| Intergovernmental                              | -          | -                        | 492,605                   | 7,441,153     |
| Charges for Services                           | 87,191     | -                        | -                         | 87,191        |
| Fines and Forfeitures                          | -          | -                        | -                         | 5,442         |
| Other Revenues                                 | -          | -                        | -                         | 452,927       |
| <b>Total Revenues</b>                          | 87,191     | -                        | 492,605                   | 10,928,015    |
| Transfers In                                   | 46,828     | 91,144                   | -                         | 190,285       |
| <b>Total Revenues, Transfers, and Balances</b> | \$ 134,019 | \$ 91,144                | \$ 625,000                | \$ 13,973,421 |
| <b>Expenditures</b>                            |            |                          |                           |               |
| General Government                             | \$ -       | \$ 91,144                | \$ -                      | \$ 2,462,388  |
| Public Safety                                  | -          | -                        | -                         | 18,682        |
| Physical Environment                           | 134,019    | -                        | -                         | 134,019       |
| Transportation                                 | -          | -                        | 625,000                   | 7,161,470     |
| Economic Environment                           | -          | -                        | -                         | 485,671       |
| <b>Total Expenditures</b>                      | 134,019    | 91,144                   | 625,000                   | 10,262,230    |
| <b>Total Expenditures and Other Uses</b>       | 134,019    | 91,144                   | 625,000                   | 10,262,230    |
| <b>Total Revenue Over/(Under) Expenditure</b>  | -          | -                        | -                         | 3,711,191     |
| <b>Total Appropriations and Reserves</b>       | \$ 134,019 | \$ 91,144                | \$ 625,000                | \$ 13,973,421 |

## Special Revenue Funds

### ***Revenue and Expenditures***

#### Recreation Donation Fund

| Account            | Description                | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|----------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                            |                |                |                |                |                            |
|                    | Miscellaneous              | \$ 43,591      | \$ 52,592      | \$ -           | \$ -           | -                          |
|                    | Total Revenue              | \$ 43,591      | \$ 52,592      | \$ -           | \$ -           | -                          |
| <b>Expenditure</b> |                            |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                          |                |                |                |                |                            |
|                    | 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         | 52,313                     |
|                    | Use of Fund Balance                      | -              | -              | -              | 126,399        | -                          |
|                    | Total Revenue                            | \$ 1,307,447   | \$ 1,055,944   | \$ 907,657     | \$ 630,586     | \$ 485,671                 |
| <b>Expenditure</b> |                                          |                |                |                |                |                            |
|                    | Regular Salaries & Wages                 | \$ 82,967      | \$ 76,878      | \$ 82,021      | \$ 84,853      | \$ 66,520                  |
|                    | Regular Salaries - Additional Pays       | 500            | -              | -              | -              | -                          |
|                    | FICA/Medicare Taxes                      | 6,277          | 5,749          | 6,169          | 6,516          | 5,108                      |
|                    | Retirement Contributions - FRS           | 11,105         | 10,427         | 11,271         | 12,413         | 22,611                     |
|                    | Medical Insurance                        | 20,541         | 17,932         | 17,716         | 20,460         | 17,283                     |
|                    | Medical Insurance - Life & ST Disability | 540            | 530            | 567            | 554            | 432                        |
|                    | Worker's Compensation                    | 1,633          | 1,653          | 1,755          | 2,060          | 201                        |
|                    | 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     | \$ 485,671                 |

## Special Revenue Funds

### ***Revenue and Expenditures***

#### Police Training (2nd Dollar Fund)

| Account            | Description               | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                           |                |                |                |                |                            |
|                    | 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                  |
| <b>Expenditure</b> |                           |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                |                |                |                |                |                            |
|                    | 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                  |
| <b>Expenditure</b> |                                |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                           |                |                |                |                |                            |
|                    | 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   | \$ -                       |
| <b>Expenditure</b> |                                           |                |                |                |                |                            |
|                    | 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

### 8<sup>th</sup> Cent Fuel Tax Fund

| Account            | Description                 | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                             |                |                |                |                |                            |
|                    | State Shared Revenues       | \$ 616,171     | \$ 559,854     | \$ 562,499     | \$ 588,132     | \$ 492,605                 |
|                    | Transfers                   | 1,346,570      | -              | -              | -              | -                          |
|                    | Use of Fund Balance         | -              | -              | -              | -              | 132,395                    |
|                    | Total Revenue               | \$ 1,962,741   | \$ 559,854     | \$ 562,499     | \$ 588,132     | \$ 625,000                 |
| <b>Expenditure</b> |                             |                |                |                |                |                            |
|                    | 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

### Impact Fees

| Account            | Description                     | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                 |                |                |                |                |                            |
|                    | 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               |
| <b>Expenditure</b> |                                 |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                               |                |                |                |                |                            |
|                    | 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      | 1,309,854                  |
|                    | 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   | \$ 2,371,244               |
| <b>Expenditure</b> |                               |                |                |                |                |                            |
|                    | 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        | 414,276                    |
|                    | 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   | \$ 2,371,244               |

# Special Revenue Funds

## Revenue and Expenditures

### Streets - 3rd Generation Sales Tax

| Account            | Description                     | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                 |                |                |                |                |                            |
|                    | 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               |
| <b>Expenditure</b> |                                 |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                           |                |                |                |                |                            |
|                    | Local Option Sales Tax                    | \$ -           | \$ -           | \$ -           | 6,228,910      | \$ 6,541,321               |
|                    | 3rd Generation Sales Tax                  | -              | -              | -              | -              | (157,082)                  |
|                    | Grants from Other LCL Unit/Sem County CRA | -              | -              | -              | -              | -                          |
|                    | Total Revenue                             | \$ -           | \$ -           | \$ -           | 6,228,910      | \$ 6,384,239               |
| <b>Expenditure</b> |                                           |                |                |                |                |                            |
|                    | Improve Other Than Building               | \$ -           | \$ -           | \$ -           | -              | \$ 4,175,000               |
|                    | Use of Fund Balance                       | -              | -              | -              | 6,228,910      | 2,209,239                  |
|                    | Addition to Reserves                      | -              | -              | -              | -              | -                          |
|                    | Total Expenditure                         | \$ -           | \$ -           | \$ -           | 6,228,910      | \$ 6,384,239               |

# Special Revenue Funds

## Revenue and Expenditures

### Cemetery

| Account            | Description                   | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                               |                |                |                |                |                            |
|                    | 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                 |
| <b>Expenditure</b> |                               |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                   |                |                |                |                |                            |
|                    | Transfer from General Fund        | \$ 112,000     | \$ 208,425     | \$ 197,200     | \$ 115,025     | \$ 91,144                  |
|                    | Total Revenue                     | \$ 112,000     | \$ 208,425     | \$ 197,200     | \$ 115,025     | \$ 91,144                  |
| <b>Expenditure</b> |                                   |                |                |                |                |                            |
|                    | Professional Services             | \$ 63,193      | \$ 127,041     | \$ 60,759      | \$ 99,100      | \$ 69,419                  |
|                    | 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     | \$ 91,144                  |



# Special Revenue Funds

## Revenue and Expenditures

### 8<sup>th</sup> Cent Fuel Tax Fund

| Account            | Description                 | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                             |                |                |                |                |                            |
|                    | State Shared Revenues       | \$ 616,171     | \$ 559,854     | \$ 562,499     | \$ 588,132     | \$ 492,605                 |
|                    | Transfers                   | 1,346,570      | -              | -              | -              | -                          |
|                    | Use of Fund Balance         | -              | -              | -              | -              | 132,395                    |
|                    | Total Revenue               | \$ 1,962,741   | \$ 559,854     | \$ 562,499     | \$ 588,132     | \$ 625,000                 |
| <b>Expenditure</b> |                             |                |                |                |                |                            |
|                    | 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<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                          |                |                |                |                |                            |
|                    | Low Income Home Water Assistance Program | \$ 84,093      | \$ 992         | \$ -           | \$ -           | -                          |
|                    | Total Revenue                            | \$ 84,093      | \$ 992         | \$ -           | \$ -           | -                          |
| <b>Expenditure</b> |                                          |                |                |                |                |                            |
|                    | 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<br>Actual   | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|----------------------------|------------------|------------------|------------------|----------------|----------------------------|
| <b>Revenue</b>     |                            |                  |                  |                  |                |                            |
| 003-0000-369.90-00 | Miscellaneous              | 43,591           | 52,592           | -                | -              | -                          |
|                    | <b>Total Revenue</b>       | <b>\$ 43,591</b> | <b>\$ 52,592</b> | <b>\$ -</b>      | <b>\$ -</b>    | <b>-</b>                   |
| <b>Expenditure</b> |                            |                  |                  |                  |                |                            |
| 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            | -                | -              | -                          |
|                    | <b>Total Expenditure</b>   | <b>\$ 45,720</b> | <b>\$ 54,240</b> | <b>\$ 24,796</b> | <b>\$ -</b>    | <b>-</b>                   |

# CDBG Fund

## Revenue and Expenditures

| Account            | Description                              | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------------------|---------------------|---------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>     |                                          |                     |                     |                   |                   |                            |
| 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            | 52,313                     |
| 105-0000-389.98-00 | Use of Fund Balance                      | -                   | -                   | -                 | 126,399           | -                          |
|                    | <b>Total Revenue</b>                     | <b>\$ 1,307,447</b> | <b>\$ 1,055,944</b> | <b>\$ 907,657</b> | <b>\$ 630,586</b> | <b>\$ 485,671</b>          |
| <b>Expenditure</b> |                                          |                     |                     |                   |                   |                            |
| 105-1105-554.12-00 | Regular Salaries & Wages                 | 82,967              | 76,878              | 82,021            | 84,853            | 66,520                     |
| 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             | 5,108                      |
| 105-1105-554.22-01 | Retirement Contributions - FRS           | 11,105              | 10,427              | 11,271            | 12,413            | 22,611                     |
| 105-1105-554.23-00 | Medical Insurance                        | 20,541              | 17,932              | 17,716            | 20,460            | 17,283                     |
| 105-1105-554.23-02 | Medical Insurance - Life & ST Disability | 540                 | 530                 | 567               | 554               | 432                        |
| 105-1105-554.24-00 | Worker's Compensation                    | 1,633               | 1,653               | 1,755             | 2,060             | 201                        |
| 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            | -                          |
|                    | <b>Total Expenditure</b>                 | <b>\$ 1,050,339</b> | <b>\$ 1,059,297</b> | <b>\$ 871,784</b> | <b>\$ 630,586</b> | <b>\$ 485,671</b>          |

## 2nd Dollar Fund

### ***Revenue and Expenditures***

| Account                  | Description               | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Revenue</b>           |                           |                  |                  |                  |                  |                            |
| 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                     |
| <b>Total Revenue</b>     |                           | <b>\$ 11,150</b> | <b>\$ 15,575</b> | <b>\$ 9,616</b>  | <b>\$ 18,138</b> | <b>\$ 18,682</b>           |
| <b>Expenditure</b>       |                           |                  |                  |                  |                  |                            |
| 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           | -                | -                          |
| <b>Total Expenditure</b> |                           | <b>\$ 88</b>     | <b>\$ 17,057</b> | <b>\$ 20,866</b> | <b>\$ 18,138</b> | <b>\$ 18,682</b>           |

# Law Enforcement Trust Fund (Federal)

## Revenue and Expenditures

| Account            | Description                    | 2023<br>Actual    | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Proposed<br>Budget |
|--------------------|--------------------------------|-------------------|------------------|------------------|------------------|----------------------------|
| <b>Revenue</b>     |                                |                   |                  |                  |                  |                            |
| 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            | -                | -                          |
|                    | <b>Total Revenue</b>           | <b>\$ 117,584</b> | <b>\$ 34,087</b> | <b>\$ 77,391</b> | <b>\$ 20,000</b> | <b>\$ 28,985</b>           |
| <b>Expenditure</b> |                                |                   |                  |                  |                  |                            |
| 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                     |
|                    | <b>Total Expenditure</b>       | <b>\$ 95</b>      | <b>\$ 8,923</b>  | <b>\$ 233</b>    | <b>\$ 20,000</b> | <b>\$ 28,985</b>           |

# Law Enforcement Trust Fund (State)

## Revenue and Expenditures

| Account                  | Description               | 2023<br>Actual  | 2024<br>Actual  | 2025<br>Actual  | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------|-----------------|-----------------|-----------------|----------------|----------------------------|
| <b>Revenue</b>           |                           |                 |                 |                 |                |                            |
| 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                      |
| <b>Total Revenue</b>     |                           | <b>\$ 886</b>   | <b>\$ 5,566</b> | <b>\$ 1,539</b> | <b>\$ 390</b>  | <b>\$ 1,400</b>            |
| <b>Expenditure</b>       |                           |                 |                 |                 |                |                            |
| 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                      |
| <b>Total Expenditure</b> |                           | <b>\$ 1,626</b> | <b>\$ 2,667</b> | <b>\$ 11</b>    | <b>\$ 390</b>  | <b>\$ 1,400</b>            |

# Law Enforcement Trust Fund (Non-Restricted)

## Revenue and Expenditures

| Account            | Description                  | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Revenue</b>     |                              |                  |                  |                  |                  |                            |
| 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            | -                | -                          |
|                    | <b>Total Revenue</b>         | <b>\$ 23,678</b> | <b>\$ 33,589</b> | <b>\$ 37,165</b> | <b>\$ 25,000</b> | <b>\$ 21,528</b>           |
| <b>Expenditure</b> |                              |                  |                  |                  |                  |                            |
| 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                     |
|                    | <b>Total Expenditure</b>     | <b>\$ 26,978</b> | <b>\$ 1,150</b>  | <b>\$ 201</b>    | <b>\$ 25,000</b> | <b>\$ 21,528</b>           |



# Low Income Home Energy Assistance Fund

## Revenue and Expenditures

| Account            | Description                               | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>     |                                           |                     |                     |                     |                     |                            |
| 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               | -                   | -                          |
|                    | <b>Total Revenue</b>                      | <b>\$ 2,323,686</b> | <b>\$ 1,020,627</b> | <b>\$ 1,014,793</b> | <b>\$ 1,112,461</b> | <b>\$ -</b>                |
| <b>Expenditure</b> |                                           |                     |                     |                     |                     |                            |
| 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             | -                          |
|                    | <b>Total Expenditure</b>                  | <b>\$ 2,194,954</b> | <b>\$ 1,020,629</b> | <b>\$ 1,013,872</b> | <b>\$ 1,112,461</b> | <b>\$ -</b>                |

# Local Option Gas Tax Fund

## Revenue and Expenditures

| Account                  | Description                     | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                                 |                     |                     |                     |                     |                            |
| 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              | -                   | -                          |
| <b>Total Revenue</b>     |                                 | <b>\$ 1,315,727</b> | <b>\$ 1,412,645</b> | <b>\$ 1,338,332</b> | <b>\$ 1,269,153</b> | <b>\$ 1,317,873</b>        |
| <b>Expenditure</b>       |                                 |                     |                     |                     |                     |                            |
| 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                    |
| <b>Total Expenditure</b> |                                 | <b>\$ 912,755</b>   | <b>\$ 1,129,922</b> | <b>\$ 1,047,500</b> | <b>\$ 1,269,153</b> | <b>\$ 1,317,873</b>        |

# Recreation Impact Fee Funds

## *Revenue and Expenditures*

| Account            | Description                     | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>     |                                 |                   |                   |                   |                   |                            |
| 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)           | -                 | -                 | -                          |
|                    | <b>Total Revenue</b>            | <b>\$ 340,110</b> | <b>\$ 366,291</b> | <b>\$ 717,950</b> | <b>\$ 289,500</b> | <b>\$ 427,250</b>          |
| <b>Expenditure</b> |                                 |                   |                   |                   |                   |                            |
| 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                    |
|                    | <b>Total Expenditure</b>        | <b>\$ 29,187</b>  | <b>\$ 257,606</b> | <b>\$ (510)</b>   | <b>\$ 289,500</b> | <b>\$ 427,250</b>          |

# Fire Impact Fee Funds

## Revenue and Expenditures

| Account                  | Description                     | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>           |                                 |                   |                   |                   |                   |                            |
| 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           | -                          |
| <b>Total Revenue</b>     |                                 | <b>\$ 154,460</b> | <b>\$ 333,559</b> | <b>\$ 454,084</b> | <b>\$ 815,000</b> | <b>\$ 316,297</b>          |
| <b>Expenditure</b>       |                                 |                   |                   |                   |                   |                            |
| 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                    |
| <b>Total Expenditure</b> |                                 | <b>\$ 201,662</b> | <b>\$ 160,370</b> | <b>\$ 86,970</b>  | <b>\$ 815,000</b> | <b>\$ 316,297</b>          |

# Police Impact Fee Funds

## Revenue and Expenditures

| Account                  | Description                     | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>           |                                 |                   |                   |                   |                   |                            |
| 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            | -                 | -                          |
| <b>Total Revenue</b>     |                                 | <b>\$ 160,271</b> | <b>\$ 405,944</b> | <b>\$ 483,381</b> | <b>\$ 347,000</b> | <b>\$ 349,089</b>          |
| <b>Expenditure</b>       |                                 |                   |                   |                   |                   |                            |
| 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                    |
| <b>Total Expenditure</b> |                                 | <b>\$ 1,381</b>   | <b>\$ 6,295</b>   | <b>\$ 406,971</b> | <b>\$ 347,000</b> | <b>\$ 349,089</b>          |

# Building Inspection Fund

## *Revenue and Expenditures*

| Account                  | Description               | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Actual  | 2026<br>Budget   | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------|------------------|------------------|-----------------|------------------|----------------------------|
| <b>Revenue</b>           |                           |                  |                  |                 |                  |                            |
| 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                     |
| <b>Total Revenue</b>     |                           | <b>\$ 6,031</b>  | <b>\$ 4,914</b>  | <b>\$ 5,145</b> | <b>\$ 14,480</b> | <b>\$ 20,680</b>           |
| <b>Expenditure</b>       |                           |                  |                  |                 |                  |                            |
| 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                      |
| <b>Total Expenditure</b> |                           | <b>\$ 12,086</b> | <b>\$ 13,396</b> | <b>\$ 8,276</b> | <b>\$ 14,480</b> | <b>\$ 20,680</b>           |

# Building Inspection Fund

## Revenue and Expenditures

| Account                  | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                               |                     |                     |                     |                     |                            |
| 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           | 1,293,492                  |
| <b>Total Revenue</b>     |                               | <b>\$ 1,684,631</b> | <b>\$ 1,430,504</b> | <b>\$ 1,361,873</b> | <b>\$ 2,615,925</b> | <b>\$ 2,350,564</b>        |
| <b>Expenditure</b>       |                               |                     |                     |                     |                     |                            |
| 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             | 226,756                    |
| 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               | -                   | -                   | -                          |
| <b>Total Expenditure</b> |                               | <b>\$ 2,053,661</b> | <b>\$ 4,100,879</b> | <b>\$ 4,991,393</b> | <b>\$ 2,615,925</b> | <b>\$ 2,350,564</b>        |

## 3rd Generation Fund

### ***Revenue and Expenditures***

| Account                  | Description                     | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                                 |                     |                     |                     |                     |                            |
| 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                  |
| <b>Total Revenue</b>     |                                 | <b>\$ 5,382,085</b> | <b>\$ 6,019,914</b> | <b>\$ 6,747,175</b> | <b>\$ 8,630,920</b> | <b>\$ 1,401,000</b>        |
| <b>Expenditure</b>       |                                 |                     |                     |                     |                     |                            |
| 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           | -                   | -                   | -                          |
| <b>Total Expenditure</b> |                                 | <b>\$ 2,520,283</b> | <b>\$ 6,846,566</b> | <b>\$ 3,119,201</b> | <b>\$ 8,630,920</b> | <b>\$ 1,401,000</b>        |



## 4th Generation Fund

### *Revenue and Expenditures*

| Account            | Description                               | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget   | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------------------|----------------|----------------|----------------|------------------|----------------------------|
| <b>Revenue</b>     |                                           |                |                |                |                  |                            |
| 136-0000-312.62-00 | Local Option Sales Tax                    | -              | -              | -              | 6,228,910        | 6,541,321                  |
| 136-0000-312.63-00 | 3rd Generation Sales Tax                  | -              | -              | -              | -                | (157,082)                  |
| 136-0000-337.34-00 | Grants from Other LCL Unit/Sem County CRA | -              | -              | -              | -                | -                          |
|                    | <b>Total Revenue</b>                      | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>6,228,910</b> | <b>\$ 6,384,239</b>        |
| <b>Expenditure</b> |                                           |                |                |                |                  |                            |
| 136-4047-541.63-00 | Improve Other Than Building               | -              | -              | -              | -                | 4,175,000                  |
| 136-7979-590.99-90 | Use of Fund Balance                       | -              | -              | -              | 6,228,910        | 2,209,239                  |
| 136-9999-591.99-90 | Addition to Reserves                      | -              | -              | -              | -                | -                          |
|                    | <b>Total Expenditure</b>                  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>6,228,910</b> | <b>\$ 6,384,239</b>        |

# Cemetery Fund

## Revenue and Expenditures

| Account            | Description                   | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>     |                               |                   |                   |                   |                   |                            |
| 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                     |
|                    | <b>Total Revenue</b>          | <b>\$ 174,543</b> | <b>\$ 188,447</b> | <b>\$ 203,279</b> | <b>\$ 170,941</b> | <b>\$ 134,019</b>          |
| <b>Expenditure</b> |                               |                   |                   |                   |                   |                            |
| 630-5508-572.31-01 | 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          | -                 | -                 | -                 | -                 | -                          |
|                    | <b>Total Expenditure</b>      | <b>\$ 174,716</b> | <b>\$ 115,305</b> | <b>\$ 176,636</b> | <b>\$ 170,941</b> | <b>\$ 134,019</b>          |

# Public Art Commission Fund

## Revenue and Expenditures

| Account            | Description                       | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>     |                                   |                   |                   |                   |                   |                            |
| 142-0000-381.60-00 | Transfer from General Fund        | 112,000           | 208,425           | 197,200           | 115,025           | 91,144                     |
|                    | <b>Total Revenue</b>              | <b>\$ 112,000</b> | <b>\$ 208,425</b> | <b>\$ 197,200</b> | <b>\$ 115,025</b> | <b>\$ 91,144</b>           |
| <b>Expenditure</b> |                                   |                   |                   |                   |                   |                            |
| 142-0102-579.31-00 | Professional Services             | 63,193            | 127,041           | 60,759            | 99,100            | 69,419                     |
| 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            | -                 | -                          |
|                    | <b>Total Expenditure</b>          | <b>\$ 63,193</b>  | <b>\$ 231,993</b> | <b>\$ 183,355</b> | <b>\$ 115,025</b> | <b>\$ 91,144</b>           |

## 8th Cent Fuel Tax Fund

### ***Revenue and Expenditures***

| Account            | Description                 | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual    | 2026<br>Budget    | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------|---------------------|---------------------|-------------------|-------------------|----------------------------|
| <b>Revenue</b>     |                             |                     |                     |                   |                   |                            |
| 139-0000-335.12-00 | State Shared Revenues       | 616,171             | 559,854             | 562,499           | 588,132           | 492,605                    |
| 139-0000-381.60-00 | Transfers                   | 1,346,570           | -                   | -                 | -                 | -                          |
| 139-0000-389.98-00 | Use of Fund Balance         | -                   | -                   | -                 | -                 | 132,395                    |
|                    | <b>Total Revenue</b>        | <b>\$ 1,962,741</b> | <b>\$ 559,854</b>   | <b>\$ 562,499</b> | <b>\$ 588,132</b> | <b>\$ 625,000</b>          |
| <b>Expenditure</b> |                             |                     |                     |                   |                   |                            |
| 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           | -                          |
|                    | <b>Total Expenditure</b>    | <b>\$ 1,368</b>     | <b>\$ 1,504,629</b> | <b>\$ 327,480</b> | <b>\$ 588,132</b> | <b>\$ 625,000</b>          |

# LIHWAP Fund

## Revenue and Expenditures

| Account            | Description                              | 2023<br>Actual   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|------------------------------------------|------------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                          |                  |                |                |                |                            |
| 147-0000-331.59-01 | Low Income Home Water Assistance Program | 84,093           | 992            | -              | -              | -                          |
|                    | <b>Total Revenue</b>                     | <b>\$ 84,093</b> | <b>\$ 992</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>-</b>                   |
| <b>Expenditure</b> |                                          |                  |                |                |                |                            |
| 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            | -              | -              | -                          |
|                    | <b>Total Expenditure</b>                 | <b>\$ 76,834</b> | <b>\$ 993</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>-</b>                   |



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  
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FLORIDA



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## Component and Debt Service Funds

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### *Revenue and Expenditures*

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

# CRA Downtown Fund

## ***Revenue and Expenditures***

| Account            | Description                       | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                   |                |                |                |                |                            |
|                    | 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   | \$ -           | -                          |
| <b>Expenditure</b> |                                   |                |                |                |                |                            |
|                    | 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<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|-----------------------------------|---------------------|---------------------|---------------------|----------------|----------------------------|
| <b>Revenue</b>     |                                   |                     |                     |                     |                |                            |
| 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                   | -                   | -                   | -                   | -              | -                          |
|                    | <b>Total Revenue</b>              | <b>\$ 5,639,026</b> | <b>\$ 2,632,114</b> | <b>\$ 2,753,705</b> | <b>\$ -</b>    | <b>\$ -</b>                |
| <b>Expenditure</b> |                                   |                     |                     |                     |                |                            |
| 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           | -              | -                          |
|                    | <b>Total Expenditure</b>          | <b>\$ 883,523</b>   | <b>\$ 1,247,312</b> | <b>\$ 4,361,816</b> | <b>\$ -</b>    | <b>\$ -</b>                |

# Debt Service Fund

## Revenue and Expenditures

| Account            | Description               | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>     |                           |                     |                     |                     |                     |                            |
| 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           | -                   | -                   | -                   | -                          |
|                    | <b>Total Revenue</b>      | <b>\$ 7,889,267</b> | <b>\$ 2,355,570</b> | <b>\$ 2,504,821</b> | <b>\$ 1,888,747</b> | <b>\$ 1,537,929</b>        |
| <b>Expenditure</b> |                           |                     |                     |                     |                     |                            |
| 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               | -                   | -                          |
|                    | <b>Total Expenditure</b>  | <b>\$ 7,698,066</b> | <b>\$ 1,969,972</b> | <b>\$ 2,043,577</b> | <b>\$ 1,888,747</b> | <b>\$ 1,537,929</b>        |

## 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<br>September 30, | Capital Improvement Revenue<br>Bonds, Series 2023 |                      | Total<br>Debt<br>Service |
|-------------------------------------|---------------------------------------------------|----------------------|--------------------------|
|                                     | Principal                                         | Interest             |                          |
| 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        |
|------------------------------------------------|------------------------------------------------|----------------------------------------|----------------------|
| <b>Governmental Activities</b>                 |                                                |                                        |                      |
| Revenue Bonds:                                 |                                                |                                        |                      |
| Capital Improvement Revenue Bonds, Series 2023 | Public safety complex and Capital Improvements | Non-Ad Valorem Revenue                 | \$ 19,180,000        |
| <b>Capital Leases:</b>                         |                                                |                                        |                      |
| 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:                 |                                                |                                        | <u>\$ 22,805,426</u> |
| <b>Business-type Activities</b>                |                                                |                                        |                      |
| 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                 |                                                |                                        | <u>83,770,279</u>    |
| <b>Stormwater Utility Debt:</b>                |                                                |                                        |                      |
| 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                  |                                                |                                        | <u>13,052,615</u>    |
| Total Business-type Activities:                |                                                |                                        | <u>\$ 96,822,894</u> |

## Long Term Debt

### Bonds, Notes and Loans Payable

|                                                   | Amount O/S<br>and/or<br>Pledged | Interest<br>Rate | Debt Service<br>as Portion<br>of Revenue<br>Pledged | Total<br>Debt<br>Service<br>Paid | Annual<br>Pledged<br>Revenues |
|---------------------------------------------------|---------------------------------|------------------|-----------------------------------------------------|----------------------------------|-------------------------------|
| Governmental Activities:                          |                                 |                  |                                                     |                                  |                               |
| Revenue Bonds:                                    |                                 |                  |                                                     |                                  |                               |
| Capital Improvement Revenue<br>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:                    | <u>\$ 19,667,269</u>            |                  |                                                     | <u>\$ 1,132,582</u>              |                               |
| 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                    | <u>46,181,308</u>               |                  |                                                     | <u>3,059,255</u>                 |                               |
| 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                     | <u>5,333,019</u>                |                  |                                                     | <u>706,158</u>                   |                               |
| Total Business-type Activities:                   | <u>\$ 51,514,327</u>            |                  |                                                     | <u>\$ 3,765,413</u>              |                               |

## 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                      | 3,454,067    |
| Total Stormwater Utility Debt | \$ 5,333,019 |



## 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 | \$ | <u><u>46,181,308</u></u> |

## 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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>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                          |    |                            |  |
|------------------------------------------|----|----------------------------|--|
| Year Ending September 30,                |    | Governmental<br>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<br>Activities | Business-type<br>Activities |
|------------------------------------------|----|----------------------------|-----------------------------|
| Year Ending September 30,                |    |                            |                             |
| 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<br>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<br>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)<br>Principal | Interest | Coverage (6) |
| 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

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- **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             |
| <b>Revenues</b>                          |                   |                  |                  |                   |                        |
| Charges for Services                     | \$                | 7,039,709        | \$               | 15,305,116        | \$ 22,344,825          |
| Other Revenues                           |                   | 349,014          |                  | 902,152           | 1,251,166              |
| <b>Total Revenues</b>                    |                   | <b>7,388,723</b> |                  | <b>16,207,268</b> | <b>23,595,991</b>      |
| <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          |
| <b>Expenses</b>                          |                   |                  |                  |                   |                        |
| <b>Total Expenses</b>                    |                   | <b>-</b>         |                  | <b>-</b>          | <b>-</b>               |
| 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>      |
| <b>Total Appropriations and Reserves</b> | <b>\$</b>         | <b>7,388,723</b> | <b>\$</b>        | <b>16,553,935</b> | <b>\$ 23,942,658</b>   |



# General Liability Insurance Fund

## Revenue and Expenditures

| Account                  | Description                          | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual      | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                                      |                     |                     |                     |                     |                            |
| 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)               | -                   | -                          |
| <b>Total Revenue</b>     |                                      | <b>\$ 3,358,702</b> | <b>\$ 4,370,607</b> | <b>\$ 4,268,067</b> | <b>\$ 4,623,108</b> | <b>\$ 7,388,723</b>        |
| <b>Expenditure</b>       |                                      |                     |                     |                     |                     |                            |
| 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                    |
| <b>Total Expenditure</b> |                                      | <b>\$ 1,784,932</b> | <b>\$ 3,766,950</b> | <b>\$ 4,663,033</b> | <b>\$ 4,623,108</b> | <b>\$ 7,388,723</b>        |

# Health Insurance Fund

## Revenue and Expenditures

| Account                  | Description                      | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Actual       | 2026<br>Budget       | 2027<br>Proposed<br>Budget |
|--------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------|
| <b>Revenue</b>           |                                  |                      |                      |                      |                      |                            |
| 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                    |
| <b>Total Revenue</b>     |                                  | <b>\$ 11,119,650</b> | <b>\$ 14,004,769</b> | <b>\$ 11,846,850</b> | <b>\$ 15,432,373</b> | <b>\$ 16,553,935</b>       |
| <b>Expenditure</b>       |                                  |                      |                      |                      |                      |                            |
| 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               | -                    | -                    | -                    | -                          |
| <b>Total Expenditure</b> |                                  | <b>\$ 8,157,273</b>  | <b>\$ 12,634,858</b> | <b>\$ 11,514,681</b> | <b>\$ 15,432,373</b> | <b>\$ 16,553,935</b>       |

# CAPITAL PROJECTS FUNDS

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

## Capital Projects Fund

### *Revenue and Expenditures*

|                                          | <i>Equipment<br/>Replacement</i> | <i>Total<br/>Capital Funds</i> |
|------------------------------------------|----------------------------------|--------------------------------|
| <b>Revenues</b>                          |                                  |                                |
| Other Revenues                           | 479,640                          | 479,640                        |
| <b>Total Revenues</b>                    | 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                   |
| <b>Expenditures</b>                      |                                  |                                |
| General Government                       | \$ 603,000                       | \$ 603,000                     |
| 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                        |
| <b>Total Expenditures</b>                | 5,961,699                        | 5,961,699                      |
| Total Revenue Over/(Under) Expenditure   | 572,464                          | 572,464                        |
| <b>Total Appropriations and Reserves</b> | <b>\$ 6,534,163</b>              | <b>\$ 6,534,163</b>            |

# Capital Projects Fund

## Revenue and Expenditures

| Account            | Description                            | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|----------------------------------------|----------------|----------------|----------------|----------------|----------------------------|
| <b>Revenue</b>     |                                        |                |                |                |                |                            |
| 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)           | -              | -              | -              | -                          |
|                    | <b>Total Revenue</b>                   | <b>\$ 336</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                |

# Recreation Capital Fund

## ***Revenue and Expenditures***

| Account            | Description               | 2023<br>Actual  | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget | 2027<br>Proposed<br>Budget |
|--------------------|---------------------------|-----------------|------------------|------------------|----------------|----------------------------|
| <b>Revenue</b>     |                           |                 |                  |                  |                |                            |
| 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              | -              | -                          |
|                    | <b>Total Revenue</b>      | <b>\$ 7,872</b> | <b>\$ 11,775</b> | <b>\$ 11,361</b> | <b>- \$</b>    | <b>-</b>                   |
| <b>Expenditure</b> |                           |                 |                  |                  |                |                            |
| 340-7979-590.49-00 | Other Charges/Obligations | 37              | 42               | 59               | -              | -                          |
|                    | <b>Total Expenditure</b>  | <b>\$ 37</b>    | <b>\$ 42</b>     | <b>\$ 59</b>     | <b>- \$</b>    | <b>-</b>                   |

# Capital Replacement Fund

## Revenue and Expenditures

| Account                  | Description                   | 2023<br>Actual      | 2024<br>Actual      | 2025<br>Actual       | 2026<br>Budget      | 2027<br>Proposed<br>Budget |
|--------------------------|-------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------------|
| <b>Revenue</b>           |                               |                     |                     |                      |                     |                            |
| 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           | -                    | -                   | -                          |
| <b>Total Revenue</b>     |                               | <b>\$ 8,903,009</b> | <b>\$ 7,913,864</b> | <b>\$ 11,147,508</b> | <b>\$ 7,229,679</b> | <b>\$ 6,534,163</b>        |
| <b>Expenditure</b>       |                               |                     |                     |                      |                     |                            |
| 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           | 572,464                    |
| <b>Total Expenditure</b> |                               | <b>\$ 4,577,001</b> | <b>\$ 6,168,426</b> | <b>\$ 6,059,432</b>  | <b>\$ 7,229,679</b> | <b>\$ 6,534,163</b>        |



CITY OF  
**SANFORD**  
FLORIDA



# WORKFORCE

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- **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 | Final Budget | Final Budget | Change |
|--------------|---------------------------------------------|--------------|--------------|--------------|--------|
|              |                                             | FY2024/2025  | FY2025/2026  | FY2026/2027  |        |
| 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         | 0.75         | (0.53) |
|              | 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        | 13.95        | 1.00   |
|              | Police Patrol                               | 89.00        | 89.00        | 89.00        | -      |
|              | Police Strategic Services                   | 39.00        | 39.00        | 38.00        | (1.00) |
|              | 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        | 16.90        | 0.14   |
|              | 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       | 468.14       | 0.11   |

# City of Sanford

## Full-Time Equivalent Staffing Levels

### CDBG Fund

|                            |      |      |      |        |
|----------------------------|------|------|------|--------|
| Community Improvement/CDBG | 1.00 | 1.00 | 0.75 | (0.25) |
| <b>Total Fund</b>          | 1.00 | 1.00 | 0.75 | (0.25) |

### LIHEAP Fund

|                              |      |      |   |        |
|------------------------------|------|------|---|--------|
| Community Improvement/LIHEAP | 2.72 | 2.72 | - | (2.72) |
| <b>Total Fund</b>            | 2.72 | 2.72 | - | (2.72) |

### Building Inspection Fund

|                                           |       |       |       |        |
|-------------------------------------------|-------|-------|-------|--------|
| Community Improvement/Building Inspection | 14.36 | 14.36 | 13.86 | (0.50) |
| <b>Total Fund</b>                         | 14.36 | 14.36 | 13.86 | (0.50) |

### Solid Waste Fund

|                          |      |      |      |   |
|--------------------------|------|------|------|---|
| Public Works/Solid Waste | 2.10 | 2.10 | 2.10 | - |
| <b>Total Fund</b>        | 2.10 | 2.10 | 2.10 | - |

### Stormwater Fund

|                         |       |       |       |        |
|-------------------------|-------|-------|-------|--------|
| Public Works/Stormwater | 20.70 | 20.77 | 20.70 | (0.07) |
| <b>Total Fund</b>       | 20.70 | 20.77 | 20.70 | (0.07) |

### Water & Sewer Fund

|                                                   |        |        |        |        |
|---------------------------------------------------|--------|--------|--------|--------|
| Public Works/Water & Sewer/Administration         | 24.15  | 26.22  | 25.15  | (1.07) |
| Public Works/Water & Sewer/Plants                 | 49.50  | 50.50  | 53.50  | 3.00   |
| Public Works/Water & Sewer/Water Distribution     | 19.00  | 19.00  | 19.00  | -      |
| Public Works/Water & Sewer/Wastewater Collections | 21.00  | 21.00  | 21.00  | -      |
| <b>Total Fund</b>                                 | 113.65 | 116.72 | 118.65 | 1.93   |

### Community Redevelopment Agency

|                   |      |   |   |   |
|-------------------|------|---|---|---|
| CRA               | 3.78 | - | - | - |
| <b>Total Fund</b> | 3.78 | - | - | - |

|                    |               |               |               |               |
|--------------------|---------------|---------------|---------------|---------------|
| <b>GRAND TOTAL</b> | <b>616.05</b> | <b>625.70</b> | <b>624.20</b> | <b>(1.50)</b> |
|--------------------|---------------|---------------|---------------|---------------|

**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. Reclassification of Community Relations and Neighborhood Engagement Director, .75 to CDBG 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.
- ❖ **CDBG** - Reclassification of Community Relations and Neighborhood Engagement Director from Community Relations, .75 FTE and unfunded the CDBG Program Manager position.

**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.

**Police**

- ❖ **Administration and Strategic Services** - Reclassification of a Police Officer from Strategic Services to a Public Information Officer position in Administration.

**Fire:**

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

- ❖ **Operations** - Reclassification of three firefighters to three Lieutenants for the opening of Station 40.

#### **Parks and Recreation:**

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

#### **Public Works:**

- ❖ **Streets** - Reclassification of a Project Manager position .14 FTE from Stormwater .07 and Utilities .07.
- ❖ **Utility 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                                          | 67,457            | 101,185           |
| 111   | ACCREDITATION MANAGER                               | 61,185            | 91,778            |
| 108   | ADMINISTRATIVE COORDINATOR                          | 52,855            | 79,281            |
| 116   | ADMINISTRATIVE SERVICES MANAGER                     | 78,090            | 117,134           |
| 116   | ADMINISTRATIVE SERVICES MANAGER DEVELOPMENT SVCS    | 78,090            | 117,134           |
| 116   | ADMINISTRATIVE SERVICES MANAGE (SPD)                | 81,994            | 122,992           |
| 117   | ADMINISTRATIVE SERVICES MANAGER (SFD)               | 78,090            | 117,134           |
| 116   | ADMINISTRATIVE SPECIALIST I                         | 39,441            | 59,161            |
| 102   | ADMINISTRATIVE SPECIALIST II                        | 43,483            | 65,225            |
| 104   | ADMINISTRATIVE SPECIALIST III                       | 50,337            | 75,506            |
| 107   | ADMINISTRATIVE SUPPORT SUPERVISOR                   | 58,272            | 87,408            |
| 110   | AFTER SCHOOL TUTOR                                  | 61,185            | 91,778            |
| 111   | ASSISTANT CITY MANAGER                              | 147,250           | 220,875           |
| 129   | ASSISTANT PLANT MANAGER                             | 81,994            | 122,992           |
| 117   | BACKFLOW PRESENTION INSTALLATION AND INSPECTOR      | 52,855            | 79,281            |
| 108   | BATTALION CHIEF - EMS                               | 94,918            | 142,378           |
| 120   | BATTALION CHIEF - OPERATIONS                        | 94,918            | 142,378           |
| 120   | BATTALION CHIEF - TRAINING                          | 94,918            | 142,378           |
| 113   | BENEFITS ADMINISTRATOR                              | 67,457            | 101,185           |
| 120   | BUILDING CODES INSPECTOR TRAINEE                    | 47,940            | 71,911            |
| 106   | BUILDING CODES INSPECTOR I                          | 58,272            | 87,408            |
| 110   | BUILDING CODES INSPECTOR II                         | 64,244            | 96,366            |
| 112   | BUILDING CODES INSPECTOR III                        | 70,830            | 106,245           |
| 114   | BUILDING OFFICIAL                                   | 94,918            | 142,378           |
| 120   | BUS DRIVER                                          | 41,413            | 62,119            |
| 103   | CDBG PROGRAM MANAGER                                | 81,994            | 122,992           |
| 117   | CHIEF ACCOUNTANT                                    | 81,994            | 122,992           |
| 122   | CITY CLERK                                          | 104,647           | 156,972           |
| N/A   | CITY MANAGER                                        | N/A               | N/A               |
| 109   | CODE ENFORCEMENT OFFICER                            | 55,497            | 83,245            |
| 111   | CODE ENFORCEMENT SUPERVISOR                         | 61,185            | 91,778            |
| 124   | COMMUNITY RELATIONS AND NEIGHBORHOOD ENGMT DIRECTOR | 115,374           | 173,061           |
| 116   | COMMUNICATIONS & MARKETING MANAGER                  | 78,090            | 117,134           |
| 106   | COMMUNITY SERVICE OFFICER                           | 47,940            | 71,911            |
| 111   | CONSTRUCTION SPECIALIST                             | 61,185            | 91,778            |
| 112   | CONTRACT SPECIALIST                                 | 64,244            | 96,366            |
| 111   | CREW LEADER                                         | 61,185            | 91,778            |
| 111   | CRIME ANALYST                                       | 61,185            | 91,778            |
| 108   | CRIME SCENE/EVIDENCE TECHNCIAN                      | 52,855            | 79,281            |
| 101   | CUSTODIAL WORKER I                                  | 37,562            | 56,344            |
| 103   | CUSTODIAL WORKER II                                 | 41,413            | 62,119            |
| 103   | CUSTOMER SERVICE REP                                | 41,413            | 62,119            |
| 117   | DEPUTY BUILDING OFFICIAL                            | 81,994            | 122,992           |
| 110   | DEPUTY CITY CLERK                                   | 58,272            | 87,408            |
| 123   | DEPUTY FIRE CHIEF                                   | 109,880           | 164,820           |
| 123   | DEPUTY POLICE CHIEF                                 | 109,880           | 164,820           |
| 114   | DEVELOPMENT & PERMITTING MANAGER                    | 70,830            | 106,245           |
| 110   | DEVELOPMENT SERVICES INSPECTOR                      | 58,272            | 87,408            |
| 111   | DIGITAL MEDIA SPECIALIST                            | 61,185            | 91,778            |
| 128   | DIRECTOR OF DEVELOPMENT SERVICES                    | 140,238           | 210,357           |
| 127   | DIRECTOR OF PLANNING & DEV.                         | 133,560           | 200,340           |
| 101   | DOCENTS                                             | 37,562            | 56,344            |
| 124   | ECONOMIC DEV & PROMOTIONS DIR                       | 115,374           | 173,061           |
| 120   | ECONOMIC DEVELOPMENT PROJECT MANAGER                | 94,918            | 142,378           |

## City of Sanford Grade Schedule

|     | Class Codes                             | Min Annual Salary | Max Annual Salary |
|-----|-----------------------------------------|-------------------|-------------------|
| 109 | ELECTRICAL TECHNICIAN                   | 55,497            | 83,245            |
| 111 | ELECTRICAL TECHNICIAN II                | 61,185            | 91,778            |
| 106 | ENVIRONMENTAL ADMINISTRATIVE SPECIALIST | 47,940            | 71,911            |
| 115 | ENVIRONMENTAL COORDINATOR               | 74,371            | 111,557           |
| 103 | EQUIPMENT OPERATOR I                    | 41,413            | 62,119            |
| 104 | EQUIPMENT OPERATOR II                   | 43,483            | 65,225            |
| 106 | EQUIPMENT OPERATOR III                  | 47,940            | 71,911            |
| 109 | EQUIPMENT OPERATOR IV                   | 55,497            | 83,245            |
| 113 | EXECUTIVE ASST TO CITY MANAGER          | 67,457            | 101,185           |
| 102 | FIELD SERVICE TECHNICIAN                | 39,441            | 59,161            |
| 127 | FINANCE DIRECTOR                        | 133,560           | 200,340           |
| 121 | FINANCE MANAGER                         | 99,665            | 149,497           |
| 128 | FIRE CHIEF                              | 140,238           | 210,357           |
| N/A | FIRE LIEUTENANT                         | 73,551            | 122,490           |
| 120 | FIRE MARSHAL                            | 94,918            | 142,378           |
| 111 | FIRE PROTECTION INSPECTOR               | 61,185            | 91,778            |
| N/A | FIRE FIGHTER EMT                        | 55,125            | 90,338            |
| N/A | FIRE FIGHTER PARAMEDIC                  | 56,672            | 97,595            |
| 108 | FISCAL SPECIALIST                       | 52,855            | 79,281            |
| 106 | FISCAL TECHNICIAN                       | 47,940            | 71,911            |
| 116 | FLEET MAINTENANCE SUPT                  | 78,090            | 117,134           |
| 111 | GARAGE FOREMAN                          | 61,185            | 91,778            |
| 111 | GIS ANALYST                             | 61,185            | 91,778            |
| 109 | GRANT COORDINATOR                       | 55,497            | 83,245            |
| 114 | GRANTS MANAGER                          | 70,830            | 106,245           |
| 111 | GROUNDS MAINTENANCE SUPERVISOR          | 61,185            | 91,778            |
| 114 | HISTORIC PRESERVATION PLANNER           | 70,830            | 106,245           |
| 127 | HUMAN RESOURCES DIRECTOR                | 133,560           | 200,340           |
| 120 | HUMAN RESOURCES MANAGER                 | 94,918            | 142,378           |
| 111 | HUMAN RESOURCES/RISK MGT ANALY          | 61,185            | 91,778            |
| 115 | INDUSTRIAL PRETREATMENT COOR            | 74,371            | 111,557           |
| 111 | INFORMATION AND LICENSING COORDINATOR   | 61,185            | 91,778            |
| 111 | INSTRUMENT CONTROL SPECIALIST           | 61,185            | 91,778            |
| N/A | INTERN                                  | 34,042            | 43,561            |
| 104 | INVENTORY AND PARTS TECHNICIAN          | 43,483            | 65,225            |
| 106 | IRRIGATION TECHNICIAN                   | 47,940            | 71,911            |
| 118 | IT SERVICE DELIVERY COORDINATO          | 86,094            | 129,140           |
| 109 | IT TECHNICIAN I                         | 55,497            | 83,245            |
| 111 | IT TECHNICIAN II                        | 61,185            | 91,778            |
| 107 | LEAD CUSTOMER SERVICE REP               | 50,337            | 75,506            |
| 107 | LEAD GROUNDSKEEPER                      | 50,337            | 75,506            |
| 105 | LEAD MAINTENANCE WORKER                 | 45,657            | 68,486            |
| 105 | LEAD PARTS TECHNICIAN                   | 45,657            | 68,486            |
| 113 | LEAD WATER OPERATOR                     | 67,457            | 101,185           |
| 113 | LEAD WASTEWATER OPERATOR                | 67,457            | 101,185           |
| 101 | LIFEGUARD                               | 37,562            | 56,344            |
| 109 | LIFT STATION MECHANIC                   | 55,497            | 83,245            |
| 106 | LIFT STATION OPERATOR                   | 47,940            | 71,911            |
| 104 | LITTER CONTROL MAINTENANCE WORKER       | 43,483            | 65,225            |
| 106 | LOGISTICS COORDINATOR                   | 47,940            | 71,911            |

## City of Sanford Grade Schedule

|     | Class Codes                          | Min Annual Salary | Max Annual Salary |
|-----|--------------------------------------|-------------------|-------------------|
| 102 | MAINTENANCE WORKER                   | 39,441            | 59,161            |
| 105 | MECHANIC I                           | 45,657            | 68,486            |
| 107 | MECHANIC II                          | 50,337            | 75,506            |
| 109 | MECHANIC III                         | 55,497            | 83,245            |
| 111 | MUSEUM CURATOR                       | 61,185            | 91,778            |
| 103 | MUSEUM ASSISTANT                     | 41,413            | 62,119            |
| 117 | NETWORK ENGINEER                     | 81,994            | 122,992           |
| 121 | NETWORK OPERATIONS MANAGER           | 99,665            | 149,497           |
| 104 | PARK RANGER                          | 43,483            | 65,225            |
| 112 | PARKS & OPERATIONS SUPERVISOR        | 64,244            | 96,366            |
| 117 | PARKS & RECREATION OPNS MANAGER      | 81,994            | 122,992           |
| 114 | PARKS/RECREATION OPERATIONS SUPT.    | 70,830            | 106,245           |
| 109 | PAYROLL ANALYST                      | 55,497            | 83,245            |
| 104 | PERMIT COORDINATOR                   | 43,483            | 65,225            |
| 113 | PLANNER                              | 67,457            | 101,185           |
| 120 | PLANNING ENGINEER/FLOODPLAIN MANAGER | 94,918            | 142,378           |
| 120 | PLANNING MANAGER                     | 94,918            | 142,378           |
| 109 | PLANNING TECHNICIAN                  | 55,497            | 83,245            |
| 111 | PLANS EXAMINER I                     | 61,185            | 91,778            |
| 113 | PLANS EXAMINER II                    | 67,457            | 101,185           |
| 120 | PLANTS MANAGER                       | 94,918            | 142,378           |
| 121 | POLICE CAPTAIN                       | 99,665            | 149,497           |
| 128 | POLICE CHIEF                         | 140,238           | 210,357           |
| N/A | POLICE LIEUTENANT                    | 88,678            | 131,672           |
| N/A | POLICE OFFICER                       | 69,222            | 112,828           |
| N/A | POLICE OFFICER CADET                 | 42,848            | N/A               |
| 104 | POLICE RECORDS TECHNICIAN            | 43,483            | 65,225            |
| N/A | POLICE SERGEANTS                     | 70,830            | 114,555           |
| 110 | POOL SUPERVISOR                      | 58,272            | 87,408            |
| 120 | PROJECT MANAGER/PLANNING & ENG       | 94,918            | 142,378           |
| 120 | PROJECT MANAGER/PUBLIC WORKS         | 94,918            | 142,378           |
| 120 | PROJECT MANAGER/UTILITIES            | 94,918            | 142,378           |
| 105 | PROPERTY/FIXED ASSETS TECH           | 45,657            | 68,486            |
| 120 | PUBLIC WORKS ENGINEER                | 94,918            | 142,378           |
| 116 | PUBLIC WORKS MAINTENANCE SUPT        | 78,090            | 117,134           |
| 120 | PUBLIC WORKS OPERATIONS MANAGER      | 94,918            | 142,378           |
| 128 | PUBLIC WORKS DIRECTOR                | 140,238           | 210,357           |
| 114 | PURCHASING COORDINATOR               | 70,830            | 106,245           |
| 120 | PURCHASING MANAGER                   | 94,918            | 142,378           |
| 111 | RECREATION FACILITY SUPERVISOR       | 61,185            | 91,778            |
| 105 | RECREATION FACILITY COORDINATOR      | 45,657            | 68,486            |
| 115 | RECORDS MANAGER                      | 74,371            | 111,557           |
| 101 | RECREATION ACTIVITY LEADER           | 37,562            | 56,344            |
| 127 | RECREATION SERVICES DIRECTOR         | 133,560           | 200,340           |
| 120 | RECREATION SERVICES MANAGER          | 94,918            | 142,378           |
| 107 | RECREATION SERVICES SUPERVISOR       | 50,337            | 75,506            |
| 117 | RISK MANAGEMENT ADMINISTRATOR        | 81,994            | 122,992           |
| 115 | SENIOR ACCOUNTANT                    | 74,371            | 111,557           |
| 120 | SENIOR ENGINEER                      | 94,918            | 142,378           |
| 115 | SENIOR PLANNER                       | 74,371            | 111,557           |
| 113 | SENIOR PUBLIC WORKS INSPECTOR        | 67,457            | 101,185           |
| 102 | SIGN TECHNICIAN                      | 39,441            | 59,161            |
| 111 | SIGN/TRAFFIC COORDINATOR             | 61,185            | 91,778            |
| 106 | SOLID WASTE CUSTOMER SUPPORT         | 47,940            | 71,911            |



## City of Sanford Grade Schedule

|     | Class Codes                                      | Min Annual Salary | Max Annual Salary |
|-----|--------------------------------------------------|-------------------|-------------------|
| 116 | SOLID WASTE MANAGER                              | 78,090            | 117,134           |
| 112 | SPECIAL EVENTS COORDINATOR                       | 64,244            | 96,366            |
| 107 | SPRAY TECHNICIAN                                 | 50,337            | 75,506            |
| 113 | SENIOR HR ANALYST-BENEF,WELL,RA                  | 67,457            | 101,185           |
| 116 | STORMWATER SUPERINTENDENT                        | 78,090            | 117,134           |
| 119 | STRATEGIC COMMUNICATION MGR                      | 90,398            | 135,597           |
| 116 | STRATEGIC PERFORMANCE MANAGER                    | 78,090            | 117,134           |
| 116 | STREETS SUPERINTENDENT                           | 78,090            | 117,134           |
| 114 | SUPPORT SVCS RECORDS SUPV                        | 70,830            | 106,245           |
| 116 | SYSTEM ANALYST                                   | 78,090            | 117,134           |
| 115 | SYSTEM SECURITY ADMINISTRATOR                    | 74,371            | 111,557           |
| 118 | SYSTEMS ENGINEER                                 | 86,094            | 129,140           |
| 105 | TRADES MAINTENANCE TECH I                        | 45,657            | 68,486            |
| 108 | TRADES MAINTENANCE TECH II                       | 52,855            | 79,281            |
| 118 | TRAINING CAPTAIN                                 | 86,094            | 126,608           |
| 107 | UTILITY BILLING AND CUSTOMER SERVICE COORDINATOR | 50,337            | 75,506            |
| 105 | UTILITY BILLING COORDINATOR                      | 45,657            | 68,486            |
| 111 | UTILITY CREW LEADER                              | 61,185            | 91,778            |
| 113 | UTILITY CUSTOMER SERVICE & REVENUE MANAGER       | 67,457            | 101,185           |
| 120 | UTILITY ENGINEER MANAGER                         | 94,918            | 142,378           |
| 109 | UTILITY FIELD LOCATE SPEC                        | 55,497            | 83,245            |
| 103 | UTILITY FIELD SERVICE TECH I                     | 41,413            | 62,119            |
| 105 | UTILITY FIELD SERVICE TECH II                    | 45,657            | 68,486            |
| 108 | UTILITY FIELD SERVICE TECH III                   | 52,855            | 79,281            |
| 107 | UTILITY FIELD SPECIALIST                         | 50,337            | 75,506            |
| 111 | UTILITY INSPECTOR                                | 61,185            | 91,778            |
| 120 | UTILITY OPERATIONS MANAGER                       | 94,918            | 142,378           |
| 107 | UTILITY OPERATIONS SPECIALIST                    | 50,337            | 75,506            |
| 109 | UTILITY OPERATIONS TECHNICIAN                    | 55,497            | 83,245            |
| 111 | UTILITY PLANT MAINT/MECHANIC                     | 61,185            | 91,778            |
| 116 | UTILITY PLANTS MAINTENANCE SUPERINTENDENT        | 78,090            | 117,134           |
| 122 | UTILITY SUPPORT SERVICES MGR                     | 104,647           | 156,972           |
| 120 | UTILITY SYSTEMS ENGINEER                         | 94,918            | 142,378           |
| 116 | UTILITY SYSTEMS INSPCTNS SPRVS                   | 78,090            | 117,134           |
| 112 | UTILITY SYSTEMS MAIN SUPV                        | 64,244            | 96,366            |
| 107 | UTILITY PLANT OPERATOR TRAINEE                   | 50,337            | 75,506            |
| 109 | UTILITY WASTEWTR PLANT OPR I                     | 55,497            | 83,245            |
| 111 | UTILITY WASTEWTR PLANT OPR II                    | 61,185            | 91,778            |
| 112 | UTILITY WASTEWTR PLANT OPR III                   | 64,244            | 96,366            |
| 109 | UTILITY WATER PLANT OPR I                        | 55,497            | 83,245            |
| 111 | UTILITY WATER PLANT OPR II                       | 61,185            | 91,778            |
| 112 | UTILITY WATER PLANT OPR III                      | 64,244            | 96,366            |
| 106 | VACUUM SEWER SYSTEM SPECIALIST                   | 47,940            | 71,911            |
| 107 | VALVE MAINTENANCE TECHNICIAN                     | 50,337            | 75,506            |
| 105 | VOLUNTEER PROGRAM COORDINATOR                    | 45,657            | 68,486            |
| 109 | W/WW QUALITY CONTROL TECHNICIAN                  | 55,497            | 83,245            |
| 116 | WASTEWATER SUPERINTENDENT                        | 78,090            | 117,134           |
| 114 | WATER QUALITY ENGINEER                           | 70,830            | 106,245           |
| 120 | WATER RESOURCE ENGINEER                          | 94,918            | 142,378           |
| 116 | WATER SUPERINTENDENT                             | 78,090            | 117,134           |



CITY OF  
**SANFORD**  
FLORIDA

# CAPITAL IMPROVEMENT PLAN

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

# City of Sanford

## Five Year Capital Plan

|                                                               | 2027         | 2028         | 2029         | 2030         | 2031         | Total         |
|---------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>Governmental</b>                                           |              |              |              |              |              |               |
| <b>Revenues</b>                                               |              |              |              |              |              |               |
| 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 |
| <b>Expenditures</b>                                           |              |              |              |              |              |               |
| <b>Fire</b>                                                   |              |              |              |              |              |               |
| <b>Equipment</b>                                              |              |              |              |              |              |               |
| 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        |
| <b>Vehicles</b>                                               |              |              |              |              |              |               |
| 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       |
| <b>Projects</b>                                               |              |              |              |              |              |               |
| 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    |
| <b>City Manager</b>                                           |              |              |              |              |              |               |
| 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      |
|-------------------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| <u>Economic Development</u>                     |           |           |           |           |           |            |
| Equipment                                       | -         | 611       | -         | -         | -         | 611        |
| Total Economic Development                      | -         | 611       | -         | -         | -         | 611        |
| <u>City Clerk</u>                               |           |           |           |           |           |            |
| Equipment                                       | -         | 4,888     | -         | -         | 1,016     | 5,904      |
| Total City Clerk                                | -         | 4,888     | -         | -         | 1,016     | 5,904      |
| <u>City Commission</u>                          |           |           |           |           |           |            |
| Equipment                                       | -         | 1,220     | -         | -         | -         | 1,220      |
| Total Commission                                | -         | 1,220     | -         | -         | -         | 1,220      |
| <u>Code Enforcement</u>                         |           |           |           |           |           |            |
| 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    |
| <u>Planning</u>                                 |           |           |           |           |           |            |
| Equipment                                       | -         | 44,600    | -         | -         | -         | 44,600     |
| Total Community Improvement                     | -         | 44,600    | -         | -         | -         | 44,600     |
| <u>Human Resources</u>                          |           |           |           |           |           |            |
| Equipment                                       | -         | 8,620     | -         | -         | -         | 8,620      |
| Total HR                                        | -         | 8,620     | -         | -         | -         | 8,620      |
| <u>Finance</u>                                  |           |           |           |           |           |            |
| Furniture                                       | -         | -         | -         | 76,785    | -         | 76,785     |
| Equipment                                       | -         | 11,132    | 3,664     | -         | -         | 14,796     |
| Total Finance                                   | -         | 11,132    | 3,664     | 76,785    | -         | 91,581     |
| <u>Finance - Information Technology</u>         |           |           |           |           |           |            |
| 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  |
| <u>Police</u>                                   |           |           |           |           |           |            |
| <u>Equipment</u>                                |           |           |           |           |           |            |
| 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   | 973,000   | 25,856    | 25,856    | 25,856    | 2,023,591  |
| 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     |
| <u>Vehicles</u>                                 |           |           |           |           |           |            |
| 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  |
| <u>Projects</u>                                 |           |           |           |           |           |            |
| 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 Ready Program                             | -         | 58,995    | 4,200     | 4,200     | 4,200     | 71,595     |
| Total Police                                    | 2,601,699 | 4,488,084 | 2,358,902 | 2,339,873 | 2,302,659 | 14,091,217 |

# City of Sanford

## Five Year Capital Plan

|                                                 | 2027    | 2028    | 2029    | 2030    | 2031    | Total   |
|-------------------------------------------------|---------|---------|---------|---------|---------|---------|
| <b>Parks and Recreation</b>                     |         |         |         |         |         |         |
| <u>Equipment</u>                                |         |         |         |         |         |         |
| 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 Rebinder                   | -       | 10,000  | -       | -       | -       | 10,000  |
| 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  |

# City of Sanford

## Five Year Capital Plan

|                                                             | 2027    | 2028      | 2029      | 2030      | 2031      | Total     |
|-------------------------------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|
| <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 | 3,494,200 | 1,319,500 | 1,763,093 | 1,524,000 | 9,027,793 |

# City of Sanford

## Five Year Capital Plan

|                                                           | 2027      | 2028         | 2029        | 2030        | 2031        | Total        |
|-----------------------------------------------------------|-----------|--------------|-------------|-------------|-------------|--------------|
| <b>Public Works</b>                                       |           |              |             |             |             |              |
| <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 | 27,533,771   | 7,977,857   | 7,522,028   | 9,789,154   | 58,784,509   |
| Surplus/(Deficit)                                         | -         | (21,475,048) | (1,741,698) | (1,098,785) | (2,923,213) | (27,238,744) |
| <b>Roads and Streets</b>                                  |           |              |             |             |             |              |
| <u>Local Option Gas Tax</u>                               |           |              |             |             |             |              |
| <b>Revenues</b>                                           |           |              |             |             |             |              |
| 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    |
| <b>Expenditures</b>                                       |           |              |             |             |             |              |
| 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)                                         | -         | -            | -           | -           | -           | -            |
| <b>Roads and Streets</b>                                  |           |              |             |             |             |              |
| <u>Third and Fourth Generation Sales Tax</u>              |           |              |             |             |             |              |
| <b>Revenues</b>                                           |           |              |             |             |             |              |
| 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   |
| <b>Expenditures</b>                                       |           |              |             |             |             |              |
| 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       |
|---------------------------------------------------------|------------|------------|------------|------------|------------|-------------|
| <b>9th Cent Sales Tax</b>                               |            |            |            |            |            |             |
| <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)                                       | -          | -          | -          | -          | -          | -           |
| <b>Stormwater</b>                                       |            |            |            |            |            |             |
| 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)                                       | -          | -          | -          | -          | -          | -           |
| <b>Water/Wastewater</b>                                 |            |            |            |            |            |             |
| Revenues                                                |            |            |            |            |            |             |
| ReiRates/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      |
| Unit 272 Replacement                                    | -          | -          | -          | -          | 50,000     | 50,000      |
| <u>Projects</u>                                         |            |            |            |            |            |             |
| Replace Flooring in Customer Service Area               | 50,000     | -          | -          | -          | -          | 50,000      |

# City of Sanford

## Five Year Capital Plan

|                                                             | 2027       | 2028       | 2029       | 2030      | 2031      | Total      |
|-------------------------------------------------------------|------------|------------|------------|-----------|-----------|------------|
| Total Administration - Water                                | 65,000     | 115,000    | 15,000     | 15,000    | 115,000   | 325,000    |
| <u>Administration - Wastewater</u>                          |            |            |            |           |           |            |
| <u>Equipment</u>                                            |            |            |            |           |           |            |
| Equipment and Hardware                                      | 150,000    | 154,500    | 159,135    | 163,909   | 168,826   | 796,370    |
| <u>Vehicles</u>                                             |            |            |            |           |           |            |
| Vehicles                                                    | -          | -          | -          | -         | -         | -          |
| <u>Projects</u>                                             |            |            |            |           |           |            |
| 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>  |            |            |            |           |           |            |
| <u>Vehicles</u>                                             |            |            |            |           |           |            |
| 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    |
| <u>Projects</u>                                             |            |            |            |           |           |            |
| 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>                     |            |            |            |           |           |            |
| <u>Equipment</u>                                            |            |            |            |           |           |            |
| Equipment Replacement                                       | 500,000    | 515,000    | 530,450    | 546,364   | 562,754   | 2,654,568  |
| <u>Vehicles</u>                                             |            |            |            |           |           |            |
| Unit 271 Replacement; NWRf Dump Truck **                    | 200,000    | -          | -          | -         | -         | 200,000    |
| <u>Projects</u>                                             |            |            |            |           |           |            |
| 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>                     |            |            |            |           |           |            |
| <u>Equipment</u>                                            |            |            |            |           |           |            |
| Equipment                                                   | 100,000    | 61,494     | 63,339     | 65,239    | 67,196    | 357,268    |
| <u>Vehicles</u>                                             |            |            |            |           |           |            |
| Unit 126 Replacement                                        | -          | -          | 50,000     | -         | -         | 50,000     |
| Unit 200 Replacement                                        | -          | 55,000     | -          | -         | -         | 55,000     |
| Unit 206 Replacement                                        | -          | -          | -          | 50,000    | -         | 50,000     |
| <u>Projects</u>                                             |            |            |            |           |           |            |
| 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  |

# City of Sanford

## Five Year Capital Plan

|                                                                             | 2027       | 2028       | 2029       | 2030       | 2031      | Total      |
|-----------------------------------------------------------------------------|------------|------------|------------|------------|-----------|------------|
| 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 |
| <a href="#">Lift Stations</a>                                               |            |            |            |            |           |            |
| <a href="#">Equipment</a>                                                   |            |            |            |            |           |            |
| Equipment                                                                   | -          | 25,000     | 25,000     | -          | -         | 50,000     |
| <a href="#">Vehicles</a>                                                    |            |            |            |            |           |            |
| 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     |
| <a href="#">Projects</a>                                                    |            |            |            |            |           |            |
| 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 |
| <a href="#">Water Distribution</a>                                          |            |            |            |            |           |            |
| <a href="#">Equipment</a>                                                   |            |            |            |            |           |            |
| Equipment                                                                   | 75,000     | 75,000     | 75,000     | 75,000     | 75,000    | 375,000    |
| <a href="#">Vehicles</a>                                                    |            |            |            |            |           |            |
| 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     |
| <a href="#">Projects</a>                                                    |            |            |            |            |           |            |
| 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 |
| <a href="#">Sewer Collection</a>                                            |            |            |            |            |           |            |
| <a href="#">Equipment</a>                                                   |            |            |            |            |           |            |
| 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    |
| <a href="#">Vehicles</a>                                                    |            |            |            |            |           |            |
| 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    |
| <a href="#">Projects</a>                                                    |            |            |            |            |           |            |
| 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    |
| 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    |

# City of Sanford

## Five Year Capital Plan

|                                                    | 2027       | 2028         | 2029        | 2030        | 2031        | Total        |
|----------------------------------------------------|------------|--------------|-------------|-------------|-------------|--------------|
| 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)                                  | -          | -            | -           | -           | -           | -            |
|                                                    | -          | (21,475,048) | (1,741,698) | (1,098,785) | (2,923,213) | (27,238,744) |

\*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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.-      | 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<br>--.- | 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 | \$973,000 | \$0  | \$0  | \$0  | \$1,946,023 |

| Capital Improvement Expenditure (\$) | FY27      | FY28      | FY29 | FY30 | FY31 | Total       |
|--------------------------------------|-----------|-----------|------|------|------|-------------|
| Machinery & Equipment                | \$973,023 | \$973,000 | \$0  | \$0  | \$0  | \$1,946,023 |

| 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<br>--.- | 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<br>--.- | 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<br>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<br>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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b> | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|----------------------------|----------|------|------|------|------|----------|
| 360 Replacement Fund       | \$15,000 | \$0  | \$0  | \$0  | \$0  | \$15,000 |

| <b>Capital Improvement Expenditure (\$)</b> | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|---------------------------------------------|----------|------|------|------|------|----------|
| Improve Other Than Buildings                | \$15,000 | \$0  | \$0  | \$0  | \$0  | \$15,000 |

| <b>Estimated Revenue (\$)</b> | FY27 | FY28 | FY29 | FY30 | FY31 | Total |
|-------------------------------|------|------|------|------|------|-------|
|                               | \$0  | \$0  | \$0  | \$0  | \$0  | \$0   |

| <b>Estimated Operating Expenses (\$)</b> | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b> | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|----------------------------|----------|------|------|------|------|----------|
| 360 Replacement Fund       | \$50,000 | \$0  | \$0  | \$0  | \$0  | \$50,000 |

| <b>Capital Improvement Expenditure (\$)</b> | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|---------------------------------------------|----------|------|------|------|------|----------|
| Improve Other Than Buildings                | \$50,000 | \$0  | \$0  | \$0  | \$0  | \$50,000 |

| <b>Estimated Revenue (\$)</b> | FY27 | FY28 | FY29 | FY30 | FY31 | Total |
|-------------------------------|------|------|------|------|------|-------|
|                               | \$0  | \$0  | \$0  | \$0  | \$0  | \$0   |

| <b>Estimated Operating Expenses (\$)</b> | 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<br>--.- | 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<br>--.-   | 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<br>--.-   | 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<br>--.- | 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<br>--.-   | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>        | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 138 3rd Generation Sales Tax Fund | \$35,000    | \$20,000    | \$20,000    | \$20,000    | \$0         | \$95,000     |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$35,000    | \$20,000    | \$20,000    | \$20,000    | \$0         | \$95,000     |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.-   | 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.

| <b>Funding Source (\$)</b>        | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 136 4th Generation Sales Tax Fund | \$50,000    | \$50,000    | \$50,000    | \$50,000    | \$50,000    | \$250,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Improve Other Than Buildings                | \$50,000    | \$50,000    | \$50,000    | \$50,000    | \$50,000    | \$250,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.-   | 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<br>--.-   | 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<br>--.-   | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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%.

| <b>Funding Source (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 402 Stormwater Fund        | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$300,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$300,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.-   | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$15,000    | \$15,000    | \$15,000    | \$15,000    | \$15,000    | \$75,000     |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$15,000    | \$15,000    | \$15,000    | \$15,000    | \$15,000    | \$75,000     |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.-   | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$150,000   | \$154,500   | \$159,135   | \$163,909   | \$168,826   | \$796,370    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$150,000   | \$154,500   | \$159,135   | \$163,909   | \$168,826   | \$796,370    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|------------------------------|----------|------|------|------|------|----------|
| 452 Capital Replacement Fund | \$50,000 | \$0  | \$0  | \$0  | \$0  | \$50,000 |

| <b>Capital Improvement Expenditure (\$)</b> | FY27     | FY28 | FY29 | FY30 | FY31 | Total    |
|---------------------------------------------|----------|------|------|------|------|----------|
| Machinery & Equipment                       | \$50,000 | \$0  | \$0  | \$0  | \$0  | \$50,000 |

| <b>Estimated Revenue (\$)</b> | FY27 | FY28 | FY29 | FY30 | FY31 | Total |
|-------------------------------|------|------|------|------|------|-------|
|                               | \$0  | \$0  | \$0  | \$0  | \$0  | \$0   |

| <b>Estimated Operating Expenses (\$)</b> | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$130,000   | \$0         | \$0         | \$0         | \$0         | \$130,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$130,000   | \$0         | \$0         | \$0         | \$0         | \$130,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$75,000    | \$77,250    | \$79,568    | \$81,955    | \$84,413    | \$398,186    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Repair & Maintenance                        | \$75,000    | \$77,250    | \$79,568    | \$81,955    | \$84,413    | \$398,186    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | Project Number: | UTEQP     |
| Type:           | Replacement                | Useful Life:    | 25 years  |

**Description:**

Replace diesel engines for freeze protection

**Justification:**

These 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$200,000   | \$0         | \$0         | \$0         | \$0         | \$200,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Buildings                                   | \$200,000   | \$0         | \$0         | \$0         | \$0         | \$200,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$300,000   | \$309,000   | \$318,270   | \$327,818   | \$337,653   | \$1,592,741  |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Repair & Maintenance                        | \$300,000   | \$309,000   | \$318,270   | \$327,818   | \$337,653   | \$1,592,741  |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$260,000   | \$267,800   | \$275,834   | \$284,109   | \$292,632   | \$1,380,375  |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Repair & Maintenance                        | \$260,000   | \$267,800   | \$275,834   | \$284,109   | \$292,632   | \$1,380,375  |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | FY27      | FY28 | FY29 | FY30 | FY31 | Total     |
|------------------------------|-----------|------|------|------|------|-----------|
| 452 Capital Replacement Fund | \$165,000 | \$0  | \$0  | \$0  | \$0  | \$165,000 |

| <b>Capital Improvement Expenditure (\$)</b> | FY27      | FY28 | FY29 | FY30 | FY31 | Total     |
|---------------------------------------------|-----------|------|------|------|------|-----------|
| Repair & Maintenance                        | \$165,000 | \$0  | \$0  | \$0  | \$0  | \$165,000 |

| <b>Estimated Revenue (\$)</b> | FY27 | FY28 | FY29 | FY30 | FY31 | Total |
|-------------------------------|------|------|------|------|------|-------|
|                               | \$0  | \$0  | \$0  | \$0  | \$0  | \$0   |

| <b>Estimated Operating Expenses (\$)</b> | 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<br>--.- | 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<br>--.- | Project Number: | WW0707              |
| Type:           | Replacement                | Useful Life:    | 50 years            |

**Description:**

Misc repairs and maintenance

**Justification:**

Miscellaneous repairs and maintenance at the plant

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$40,000    | \$40,000    | \$40,000    | \$40,000    | \$40,000    | \$200,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Repair & Maintenance                        | \$40,000    | \$40,000    | \$40,000    | \$40,000    | \$40,000    | \$200,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$125,000   | \$125,000   | \$125,000   | \$125,000   | \$125,000   | \$625,000    |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Improve Other Than Buildings                | \$125,000   | \$125,000   | \$125,000   | \$125,000   | \$125,000   | \$625,000    |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$1,250,000 | \$1,287,500 | \$1,326,125 | \$1,365,909 | \$1,406,886 | \$6,636,420  |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Improve Other Than Buildings                | \$1,250,000 | \$1,287,500 | \$1,326,125 | \$1,365,909 | \$1,406,886 | \$6,636,420  |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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%.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$60,000    | \$0         | \$0         | \$0         | \$0         | \$60,000     |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Machinery & Equipment                       | \$60,000    | \$0         | \$0         | \$0         | \$0         | \$60,000     |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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.

| <b>Funding Source (\$)</b>   | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 452 Capital Replacement Fund | \$1,000,000 | \$1,030,000 | \$1,760,900 | \$1,092,727 | \$1,125,509 | \$6,009,136  |

| <b>Capital Improvement Expenditure (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Repair & Maintenance                        | \$1,000,000 | \$1,030,000 | \$1,760,900 | \$1,092,727 | \$1,125,509 | \$6,009,136  |

| <b>Estimated Revenue (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |

| <b>Estimated Operating Expenses (\$)</b> | <b>FY27</b> | <b>FY28</b> | <b>FY29</b> | <b>FY30</b> | <b>FY31</b> | <b>Total</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                                          | \$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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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<br>--.- | 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

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- **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  
11<sup>th</sup> Grade