



CITY OF
SANFORD
FLORIDA



FINAL BUDGET

2025- 2026 Fiscal Year

October 1, 2025 - September 30, 2026

prepared by

THE OFFICES OF THE CITY MANAGER AND FINANCE



CITY OF
SANFORD
FLORIDA

City of Sanford, Florida

2025/2026 Budget

October 1, 2025 – September 30, 2026

City Commission

Art Woodruff, Mayor
Sheena Britton, District 1
Kerry Wiggins, Sr., District 2
Patrick Austin, District 3, Vice Mayor
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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- **Mayor, City Commission and Staff**
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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.

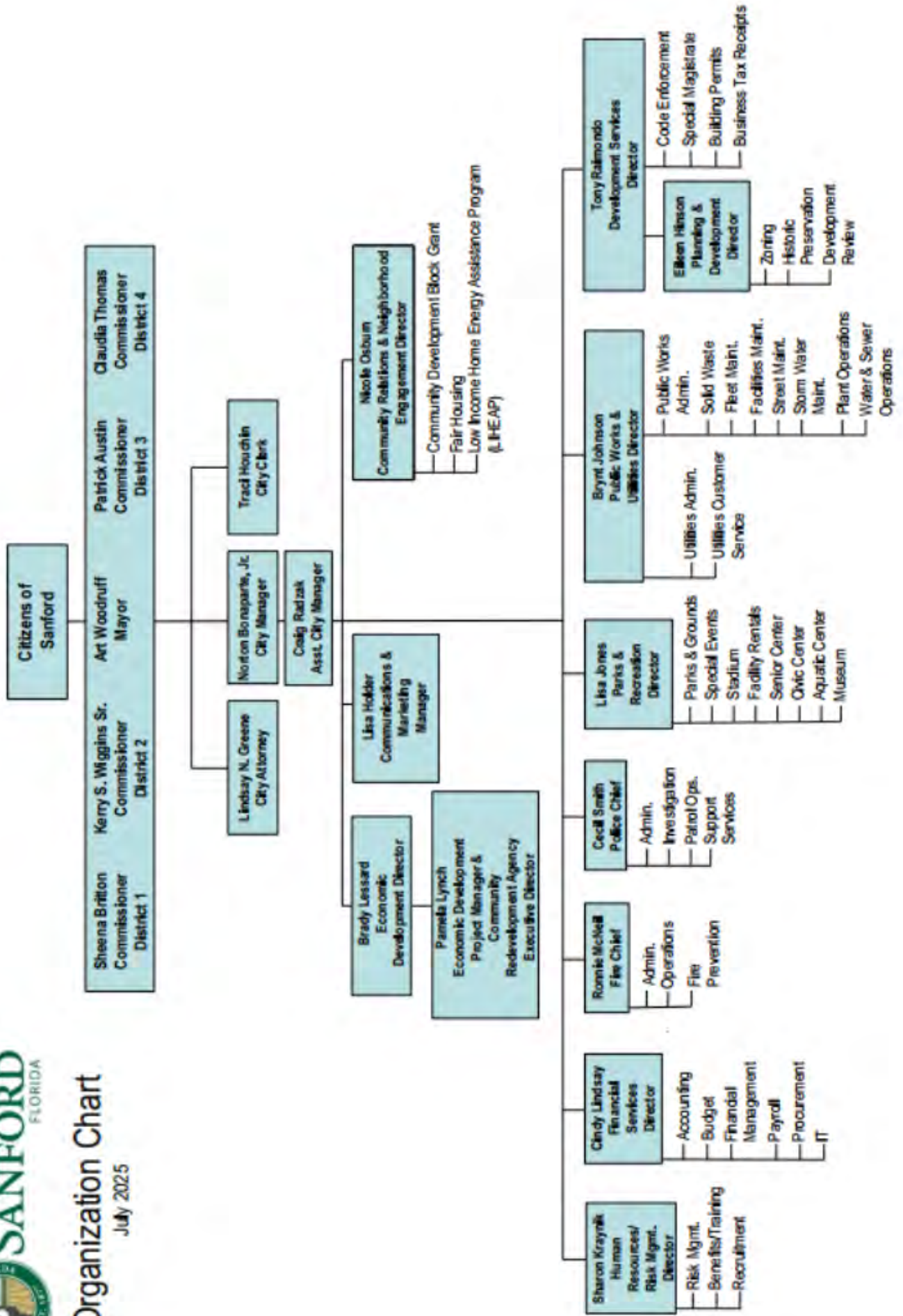
OUR MISSION

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.

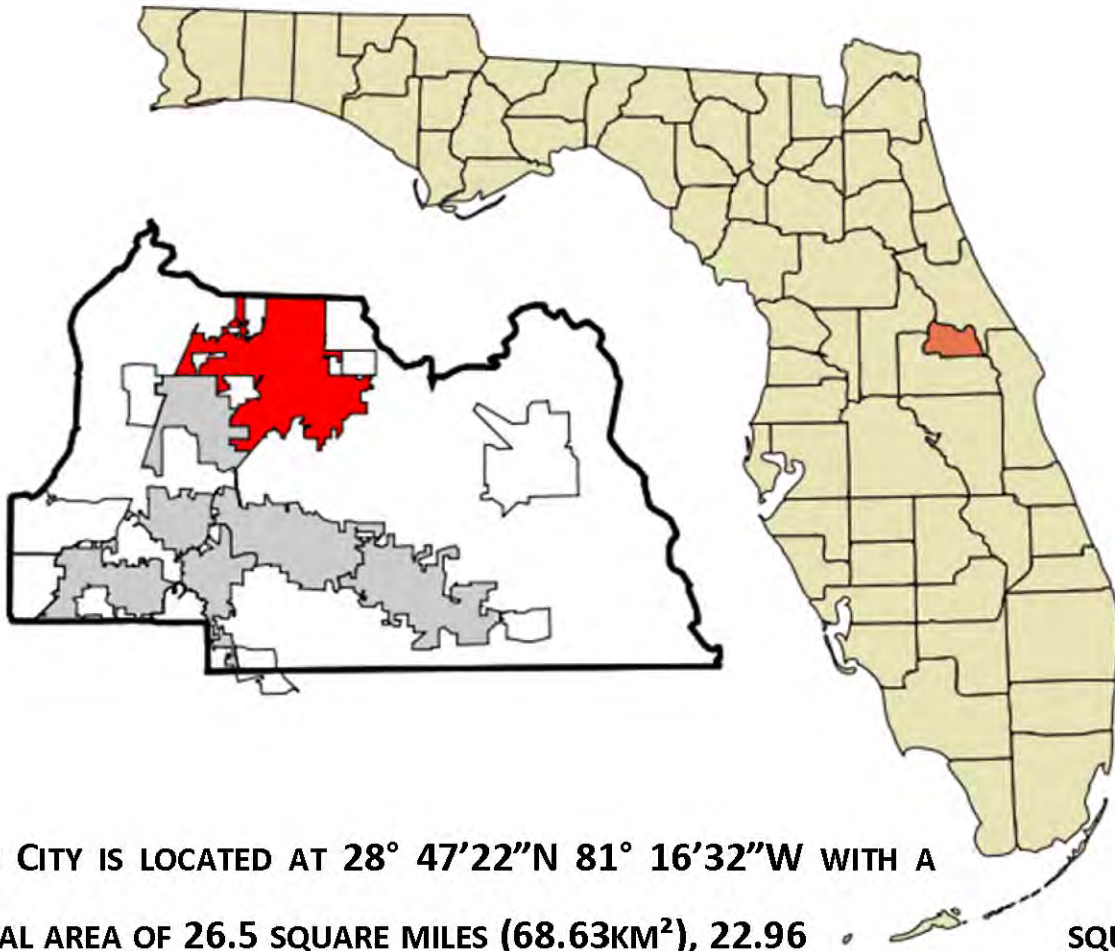


Organization Chart

July 2025



CITY OF SANFORD LOCATION



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

SOURCE: WIKIPEDIA.ORG

City of Sanford Profile

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



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



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

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

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



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

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

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



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

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



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

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

The City of Sanford is well protected by the authorized 148 sworn officers and 95 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.



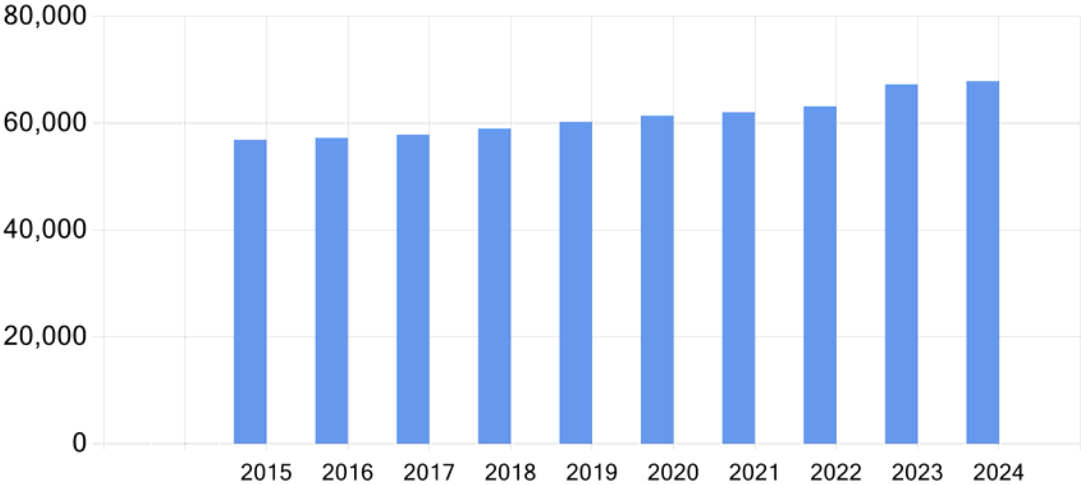
Sanford Demographics

Employer Name	Business Type	Employees
Seminole County Public Schools	Public Schools	1,751
Seminole State College	College	1,336
Seminole County Government	Government	1,574
Seminole County Sheriff	Government	688
Central Florida Regional Hospital	Medical	1,100
City of Sanford	Government	595
CPH Engineers	Service	163
Orlando Sanford International Airport	Airport	469
Waste Pro	Service	290
Walmart Stores - Sanford	Retail	315

Unemployment Rate	FY 2021	FY 2022	FY 2023	FY 2024
City of Sanford	4.4%	2.7%	2.6%	3.2%

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.	96,927,484	709,994
CRLP Twin Lakes LLC	58,740,117	430,271
Solstice Loop Holdings LLC	55,839,174	409,022
Lakes Edge Apartments LLC	54,060,802	395,995
Vue on Lake Monroe	48,779,164	357,307
Bre Piper MF Westlake FL LLC	43,261,841	316,893
SPU8 FB Seminole JV Prop LLC	42,523,028	311,481
Solara Holdings - CJ LLC	42,197,212	309,095
Seminole Mall Realty Holding LLC	40,182,492	294,337
Wal-Mart Stores East LP	37,429,435	274,171

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

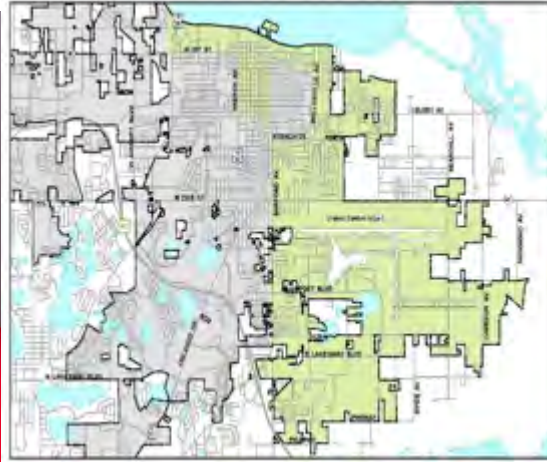


Art Woodruff was born and raised in Sanford as a sixth generation Sanfordite. Graduating from Seminole High School in 1980, he attended the University of North Carolina and returned to Sanford where he started teaching in Seminole County Public Schools. After fourteen years at Seminole High School as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

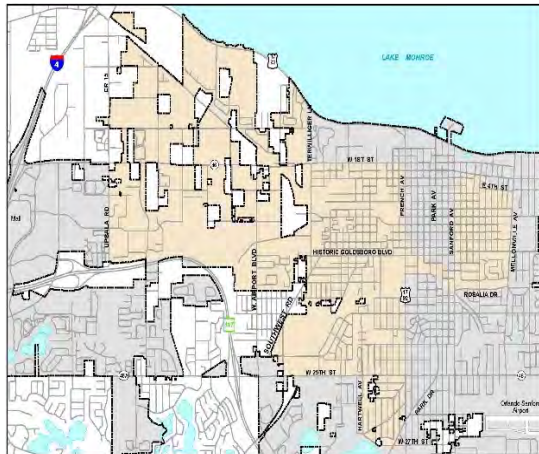
Art and his wife Patti have been married since 1995 and have two children, Daniel and Rachel. Patti is a health care coordinator for Kindred at Home. First elected as the District 1 Commissioner in 2001, he served through 2010. After one term off, he was again elected in November 2014. In July 2020,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



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



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



Craig Radzak
Assistant City Manager
Since: 2022

Strategic Plan

Strategic Planning

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

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



City of Sanford Strategic Plan

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

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

Vision

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

Mission

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

Values

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

C Community Focused

- Providing the best services to internal and external customers.

A Accountable

- Acting with integrity both on and off the job.

R Resilient

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

E Environmentally Responsible

- Preserving the various historic and natural resources.



Strategic Priorities

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

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

High Performing and Competent Government

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

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

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



Community Safety and Well-being

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

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

Preparing for Future/Sustainability

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

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

Functional and Updated Infrastructure

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

Financial Stewardship

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



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

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

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



1 High Performing and Competent Government

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

Not Started	Develop a Permit Coordinator Incentive Program	Building
	Initiatives/ Actions: <ul style="list-style-type: none"> • Recognition for supervisory levels of achievement in the development process. 	
Not Started	Managing City Accounting at an Optimal Level	Finance
	Initiatives/ Actions: <ul style="list-style-type: none"> • Higher standard of knowledge for finance staff and streamlining of processes as reviewed. • Look for areas that technology can improve a process(es). • Offer proper training of city staff to help reduce corrections at the accounting level. 	
In Progress	Foster & Promote Physical and Mental Wellness of Staff	Police
	Initiatives/ Actions: <ul style="list-style-type: none"> • Have employees participate in five (5) physical wellness activities in the City. • Continue to have a certified trainer to aid in employee well-being including physical fitness and nutrition. 	
In Progress	Leverage Technology to have supporting details for daily activities.	Public Works
	Initiatives/ Actions: <ul style="list-style-type: none"> • Review use of Lucity across all divisions. • Host Lucity training for all needed employees. • Evaluate the use of GIS for tracking streets, streetlights, sidewalks, stormwater lines, and electrical boxes. • Identify and mark streetlight poles for more efficient response. • Use City software/subscriptions for traffic counts/speeds, sidewalks, and lanes. • Bring GIS elements into Lucity to associate work orders for trend identification. 	
In Progress	Gain APWA Accreditation for Public Works	Public Works
	Initiatives/ Actions: <ul style="list-style-type: none"> • Launch self-assessment of Department. • Make any required adjustments based off review. • Review of all Finance and HR policy that relates to Department. • Process and initiate APWA Full Assessment for approval. 	
In Progress	Leverage Technology for Better Tracking of Everyday Tasks	Utilities
	Initiatives/ Actions: <ul style="list-style-type: none"> • Train all relevant staff in Work Management Systems. • Move to cell communication from radio communication for North Plant remote sites and lift stations. • Use of electronic logbooks for Plants. 	

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

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

Not Started	Celebration of Sanford 150th anniversary	Museum
	Initiatives/ Actions: <ul style="list-style-type: none"> • Form committee and work with Museum. • Work with Departments and the public to host a yearlong celebration. • Create an event plan and implementation strategy for a clear direction to present to commission. 	

2 Community Safety and Well-Being

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

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

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

3 Preparing for Future/Sustainability

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

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

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

Not Started	Development of Pathways Reconciliation	Community Relations
	Initiatives/ Actions: <ul style="list-style-type: none"> • Design, budget, and implement the Goldsboro Exhibit at City Hall. • Design, budget, and implement the Pathways project in Fort Mellon Park. 	
In Progress	Create And Maintain "Open for Business" Philosophy	Development Services
	Initiatives/ Actions: <ul style="list-style-type: none"> • Work with the Departments that contribute to a successful "open for business" environment. • Continue to implement the City staff developed action plan. 	
In Progress	Youth and Teenager Opportunities	Recreation
	Initiatives/ Actions: <ul style="list-style-type: none"> • SCPS to add additional schools into the plan to transport kids from school to the Jeff Triplett Community Center. • Work to find avenues to include more of our teenage residents in our programs. This project will include participants at both the Jeff Triplett Center and the Velma H. Williams Westside Center. • Continue awareness efforts for current program offerings by parks and recreation. 	

4 Functional and Updated Infrastructure

Goal 4.1 To address the growth within the city by effectively constructing, maintaining, and improving, public infrastructure that will provide the community with high quality service.		
STATUS	GOAL	DEPARTMENT/DIVISION
Not Started	Being transparent and informed on infrastructure improvements.	City Manager
	Initiatives/ Actions: <ul style="list-style-type: none"> • Staff sharing equipment replacement strategy, timeline and cost. • Staff sharing master plans for other relevant departments that outline future needs, projects, etc. 	
In Progress	Completion of Station 40	Fire
	Initiatives/ Actions: <ul style="list-style-type: none"> • Continue to oversee construction, review, and report progress for Commission and City Management. • Ensuring full-time (24/7) staffing and rescues are fully equipped and in place prior to opening for public service. 	

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

5 Financial Stewardship

Goal 5.1 To maximize resource/asset utilization and ensure the City is operating in a way that is financially responsible.		
STATUS	GOAL	DEPARTMENT/DIVISION
Not Started	Leverage Current Technology Across City	Finance
	Initiatives/ Actions: <ul style="list-style-type: none"> • Evaluate current software being used to evaluate use vs. cost and determine if other alternatives are more efficient. • Create modern workflows that streamline processes and reduce email exchanges. 	

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



CITY OF
SANFORD
FLORIDA

BUDGET MESSAGE

- **CITY MANAGER'S MESSAGE**



September 30, 2025

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

In compliance with state law and the City Charter, we are submitting the 2025/2026 Budget. As required by Section 5.04 of the City Charter, the final budget for 2026 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 2025/2026 budget totals approximately \$228.9 million for all activities, including utility funds, capital projects, debt service and other special revenue funds. Total expenditures are increasing \$20,245,107, an increase of 9.7% from last year’s final budget. The increase is attributed to the General Fund increasing \$7,448,931, the Special Revenue Funds increasing \$7,386,667, the Enterprise Funds increasing \$7,598,437, and the Internal Service Funds increasing \$3,546,622.

General Fund

By employing zero-based budgeting, the 2026 budget is balanced.

The final budget is composed with a millage rate at 7.325 mills, this millage rate has been in effect since FY 2016. This represents a 6.8% 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 is still under negotiations and the FOP pay adjustments are 4% per their approved contract.
- Capital – this proposal includes funding for various infrastructure and equipment needs of which funding from General Fund amounts to \$4,821,885. Please see the CIP plan under the Capital Improvement Plan Section for further details.

Property Tax Rate and Revenues

On May 22, the Seminole County Property Appraiser provided the required Certification of Value with a total current year taxable value for property in Sanford of \$6.7 billion. This was a 11.49% 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 6.8583 compared to the current year's rate of 7.325 mills. The current millage rate of 7.325 will increase revenues by 11.9%.

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

Millage Rate Options	Two-thirds 4-1 or 4-0	Majority 3-2	Majority 3-2
Taxable Value	6,739,676,085	6,739,676,085	6,739,676,085
Roll-back Rate	6.8583	6.8583	6.8583
Rate Options	10.0000	6.8583	7.325
Current Rate	7.325	7.325	7.325
Percent Increase (Decrease) over Rollback	6.8049%	-%	6.8049%
Property Tax Revenues at Rate Option	64,026,923	43,911,584	46,899,721
Property Tax Revenue at Roll-back Rate	43,911,584	43,911,584	43,911,584
Revenues at Rate Options vs. Roll-back Rate	20,115,338	0	2,988,136

At the final millage rate of 7.325, on average, the single family homeowner will pay \$911.92 a year or \$70.46 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 two separate special revenue funds for grants, the Low Income Home Energy Fund (LIHEAP) and the Community Development Block Grant Fund (CDBG). The LIHEAP grant is a program that provides energy assistance to help eligible low income households. 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 \$1.1 million for road work in 2025/2026. The Fourth Generation Sales Tax Fund will provide about \$6.2 million in new revenues for capital street projects.

Debt Service Fund

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

Capital Projects Funds

- The Capital Projects Funds contain governmental capital projects, usually funded through a combination of transfers from the General Fund, Grants, Impact Fees, Donations and other funds as applicable. Capital funded from the General Fund in the 2026 budget is \$4,821,885 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 2026 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 2026 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. With the exception of most Police Department personnel, employees from 2008 through 2022 went through nine years without merit raises and six years without COLA's while having many benefits reduced or eliminated.

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 5.3% in FY 2027 for a total revenue increase of \$4,511,267 and the following increases in expenditures are expected:


➤ Salary and Benefit Increases	\$ 3,918,793
➤ Operational costs	\$ 366,859
➤ Tower personnel and tower	\$ 3,530,168

As noted earlier – the property tax values in the City have increased over prior years. The City has approximately \$283.2 million dollars worth of asset repairs and replacements that must be addressed on average every 23 years. The past thirteen 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 \$54 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 \$12.3 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, 2024

Christopher P. Morrill

Executive Director

BUDGET OVERVIEW

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

Budget Process

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

Budget Guidelines (February)

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

Budget Submission and Review (March/April)

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

Budget Review (May)

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

Budget Workshop (July)

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

1st and 2nd Public Hearings (September)

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

Amending the Budget

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

BUDGET CALENDAR

FY 2025-2026		
DATE	ACTIVITY	PARTICIPANTS
February 10	Distribute Budget Materials and Training Session	Department Directors Division Managers Finance Manager
February 28	Submit updated CIP Budgets & Finance	Department Directors Division Managers
March 7	Submit Budget Request to Finance	Department Directors Division Managers
March 18	Finance reviews Budget Requests and returns with questions to Departments	Finance Manager
March 31	Departments return Budget Requests with all questions answered to Finance	Department Directors Division Managers
April 3	Submit KPI's and Objectives to Performance Manager/Finance	Department Directors Division Managers
April 7	Health, Liability, Property and Workers Compensation Insurance Cost Estimates Dues	Department Directors Division Managers
April 21 - May 1	Departments & Finance Budget Review Meetings	Finance Director Finance Manager Department Directors Division Managers
May 1	Final Revisions to KPI's and Objectives due to Performance Manager/Finance	Department Directors Division Managers
May 5 - May 15	Budget Review Meetings	City Manager Deputy City Manager Finance Director Finance Manager Department Directors Division Managers
May 28	Preliminary estimate of taxable value submitted to City	Property Appraiser
June 6	Draft of Proposed Budget to City Manager	Finance City Manager
June 27	Proposed Budget submitted to Commission	City Manager
June 27	Certification of Taxable Value submitted to City	Property Appraiser

BUDGET CALENDAR

FY 2025-2026		
DATE	ACTIVITY	PARTICIPANTS
July 10	Budget Workshop	City Commission City Manager Deputy City Manager Department Directors Division Managers
July 14	Last Regular Meeting to approve tentative millage rate and hearing schedule	City Commission City Manager
July 17	Budget Workshop (2nd Day)	City Commission City Manager Deputy City Manager Department Directors Division Managers
Not Later than July 26	Notification to Property Appraiser of proposed millage rate rolled back tax rate, and date, time and place of First Public hearing.	City Manager Finance Director
August 1	Final Changes to budget completed	City Manager Finance Director
Not later than August 23	Mailing of Notice of Proposed Property Taxes (TRIM notice)	Property Appraiser
September 8	First Public Hearing to adopt proposed millage rates and budget	City Commission City Manager Finance Director
September 18	Newspaper advertisement of Second Public Hearing and Budget Summary Statement	Finance Director
September 22	Second and Final Public Hearing to adopt final millage rates and budget	City Commission City Manager Finance Director
Not Later Than September 24	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 2025-26 budget is based on an operating millage of 7.325. Anticipated collection of Ad Valorem Taxes (Property Taxes) revenues for the General Fund in FY25-26 is \$46,899,721 which represents approximately 54.80% 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 \$2,852,443 for fiscal year 2025-26, representing approximately 3.33% 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 \$8,580,181 for fiscal year 2025-26; \$6,988,792 for electricity, \$1,240,122 for water, \$240,818 for gas, and \$110,449 for propane. Utility Tax revenue represents approximately 10.02% 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

\$6,780,125 for fiscal year 2025-26; which represents approximately 7.92% 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 \$1,632,538 for fiscal year 2025-26, which represents approximately 1.91% 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 \$7,940,918 for fiscal year 2025-26; this represents \$2,697,522 for State Revenue Sharing, \$13,909 for Mobile Home Licenses Tax, \$65,963 for Alcoholic Beverage License Tax, \$5,029,525 for Half-Cent Sales Tax, \$40,938 for Occupational Licenses, \$30,031 for Firefighters Supplemental Compensation Fund \$36,145 for Other Transportation, and \$26,885 in federal and state grants. Intergovernmental Revenues represent approximately 9.28% 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 2025-26, charges for service fees are estimated at \$5,007,447, which represents approximately 5.85% 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 \$3,359,634 for fiscal year 2025-26, which represents approximately 3.93% of General Fund revenues.

Miscellaneous Revenues

Fines & Forfeitures - Includes revenues received from court fines and public safety ordinances. For fiscal year 2025-26, Fines and Forfeitures are estimated at \$206,143 which represents less than 1% of General Fund revenues.

Rents and Royalties – Marina Motel Lease Rent, and other leases. For fiscal year 2025-26, Rents and Royalties are estimated at \$38,235, which represents approximately less than 1% of General Fund revenues.

Miscellaneous Revenues – Includes revenues received from Disposition of Property, Contributions and Donations, and Interests. For fiscal year 2025-26, Miscellaneous Revenues are estimated at \$2,293,103, which represents 2.68 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 2025-26, Water and Wastewater Revenues are estimated at \$37,503,022, which represents approximately 67.7% of Enterprise Funds revenues.

Water and Wastewater Impact Fees – Impact Fees are collected for commercial and residential developments. For fiscal year 2025-26, Water Impact Fees Revenues are estimated at \$773,780 and Wastewater Impact Fees Revenues are estimated at \$2,173,756. Both represents approximately 5.3% of the total Enterprise Funds revenues.

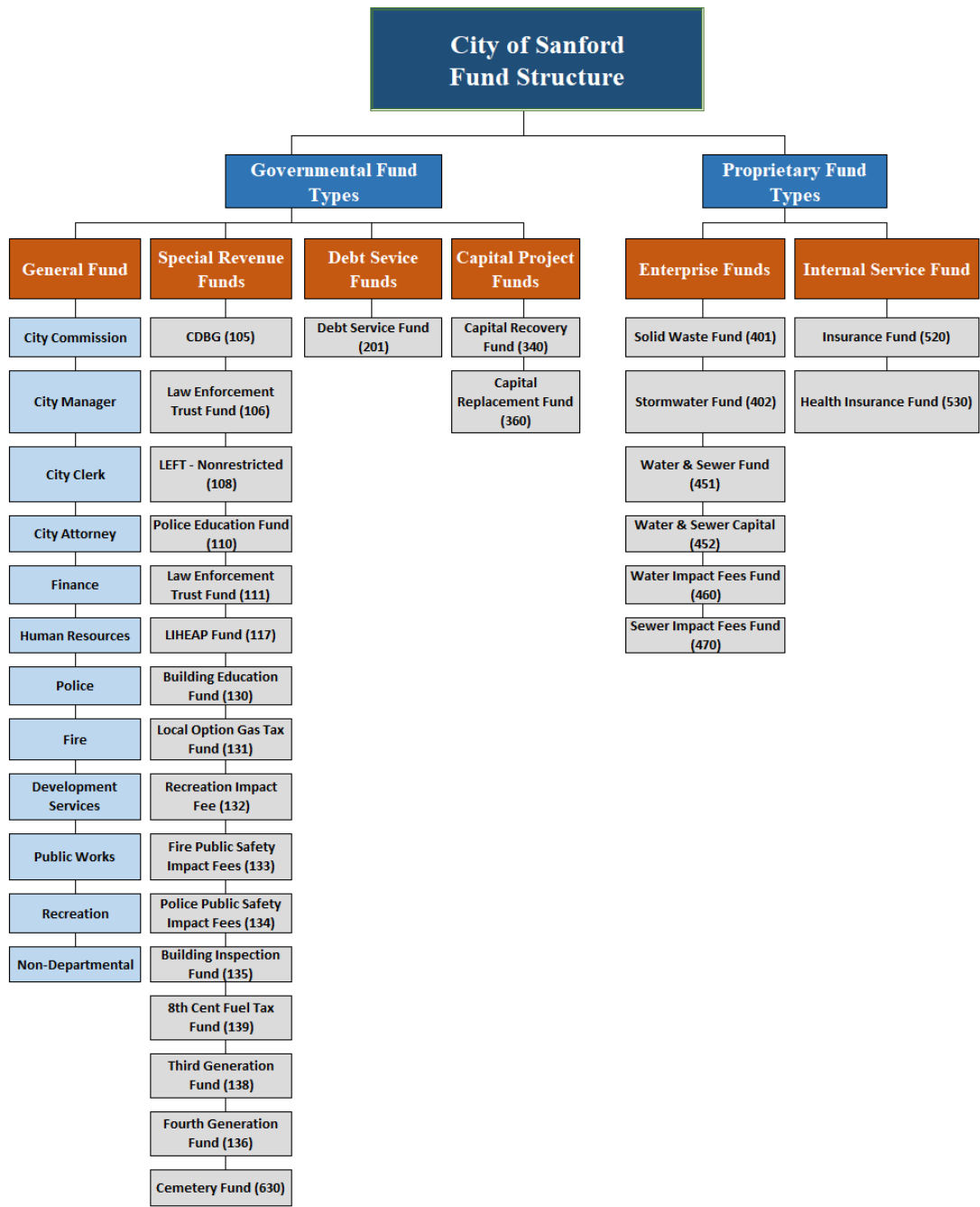
Stormwater Fees - Stormwater activities are derived from fees through Stormwater Utility fees. For fiscal year 2025-26, Stormwater Fees are estimated at \$6,101,631, which represents approximately 11% of Enterprise funds revenues.

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 2025-26, Solid Waste Fees are estimated at \$8,940,400, which represents approximately 16.1% of Enterprise funds revenues.

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

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

Financial Structure



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

Financial Structure

Basis of Accounting

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

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

Basis of Budgeting

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

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

General Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Fund

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

Capital Projects Funds

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

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

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

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

Enterprise Funds

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

Water & Wastewater Charges - Charges paid by residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly and include a monthly minimum charge to cover administrative costs and specified monthly minimum gallons. These revenue are accounted for in the Utility Fund. For fiscal year 2025-26, Water and Wastewater Revenues are estimated at \$37,503,022, which represents approximately 67.3% of Enterprise Funds revenues.

Water and Wastewater Impact Fees – Impact Fees are collected for commercial and residential developments. For fiscal year 2025-26, Water Impact Fees Revenues are estimated at \$773,780 and Wastewater Impact Fees Revenues are estimated at \$2,173,756. Both represents approximately 5.3% of the total Enterprise Funds revenues.

Stormwater Fees - Stormwater activities are derived from fees through Stormwater Utility fees. For fiscal year 2025-26, Stormwater Fees are estimated at \$6,101,631, which represents approximately 10.1% 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 2025-26, Solid Waste Fees are estimated at \$8,940,400, which represents approximately 16.1% 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The City has adopted a Capital Asset Policy Number 2.2.

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

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

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



Citywide Budget

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

2026 Citywide Budget

	<i>General Fund</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
Use of Fund Balance	\$ -	\$ 10,698,857	\$ -	\$ -
Estimated Revenues				
Taxes				
Property (Ad Valorem)	\$ 46,899,721	\$ -	\$ -	\$ -
Utility and Other Taxes	18,212,749	1,109,766	-	-
Business Tax	1,501,040	-	-	-
Other General Tax	120,606	-	-	-
Permits and Special Assessments	10,892	1,821,882	-	-
Intergovernmental	7,940,918	8,470,731	-	-
Charges for Services	5,007,447	78,985	-	-
Fines and Forfeitures	206,143	8,000	-	-
Other Revenues	5,690,972	401,013	71,200	295,782
Total Revenues	85,590,488	11,890,377	71,200	295,782
Transfers In	-	302,327	1,817,547	6,933,897
Total Revenues and Other Sources	85,590,488	12,192,704	1,888,747	7,229,679
Total Revenues, Transfers, and Balances	\$ 85,590,488	\$ 22,891,561	\$ 1,888,747	\$ 7,229,679
Expenditures				
General Government	\$ 12,494,982	\$ 5,104,350	\$ -	\$ 938,000
Public Safety	46,825,218	1,020,422	1,888,747	3,432,667
Physical Environment	2,816,667	129,834	-	115,000
Transportation	2,603,799	7,176,670	-	230,000
Economic Environment	1,235,721	630,586	-	-
Human Services	162,337	1,112,461	-	-
Culture and Recreation	9,047,993	50,000	-	392,000
Total Expenditures/Expenses	75,186,717	15,224,323	1,888,747	5,107,667
Transfers Out	9,978,771	-	-	-
Other Uses	425,000	-	-	-
Total Expenditures and Other Uses	85,590,488	15,224,323	1,888,747	5,107,667
Addition to Reserve (Fund Balance)	-	7,667,238	-	2,122,012
Total Appropriations and Reserves	\$ 85,590,488	\$ 22,891,561	\$ 1,888,747	\$ 7,229,679

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

2026 Citywide Budget

	<i>Enterprise Fund</i>	<i>Internal Service</i>	<i>Total</i>
Use of Fund Balance	\$ 24,878,483	\$ 815,000	\$ 36,392,340
<i>Estimated Revenues</i>			
<i>Taxes</i>			
Property (Ad Valorem)	\$ -	\$ -	\$ 46,899,721
Utility and Other Taxes	-	-	19,322,515
Business Tax	-	-	1,501,040
Other General Tax	-	-	120,606
Permits and Special Assessments	2,947,536	-	4,780,310
Intergovernmental	11,594	-	16,423,243
Charges for Services	52,545,053	18,167,897	75,799,382
Fines and Forfeitures	-	-	214,143
Other Revenues	3,030,467	1,072,584	10,562,018
<i>Total Revenues</i>	58,534,650	19,240,481	175,622,978
Transfers In	7,804,168	-	16,857,939
<i>Total Revenues and Other Sources</i>	66,338,818	19,240,481	192,480,917
Total Revenues, Transfers, and Balances	\$ 91,217,301	\$ 20,055,481	\$ 228,873,257
<i>Expenditures</i>			
General Government	\$ -	\$ -	\$ 18,537,332
Public Safety	-	-	53,167,054
Physical Environment	82,966,353	-	86,027,854
Transportation	-	-	10,010,469
Economic Environment	-	-	1,866,307
Human Services	-	-	1,274,798
Culture and Recreation	-	-	9,489,993
<i>Total Expenditures/Expenses</i>	82,966,353	-	180,373,807
Transfers Out	7,804,168	-	17,782,939
Other Uses	-	20,055,481	20,480,481
<i>Total Expenditures and Other Uses</i>	90,770,521	20,055,481	218,637,227
Addition to Reserve (Fund Balance)	446,780	-	10,236,030
Total Appropriations and Reserves	\$ 91,217,301	\$ 20,055,481	\$ 228,873,257

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

Changes in Fund Balance Analysis

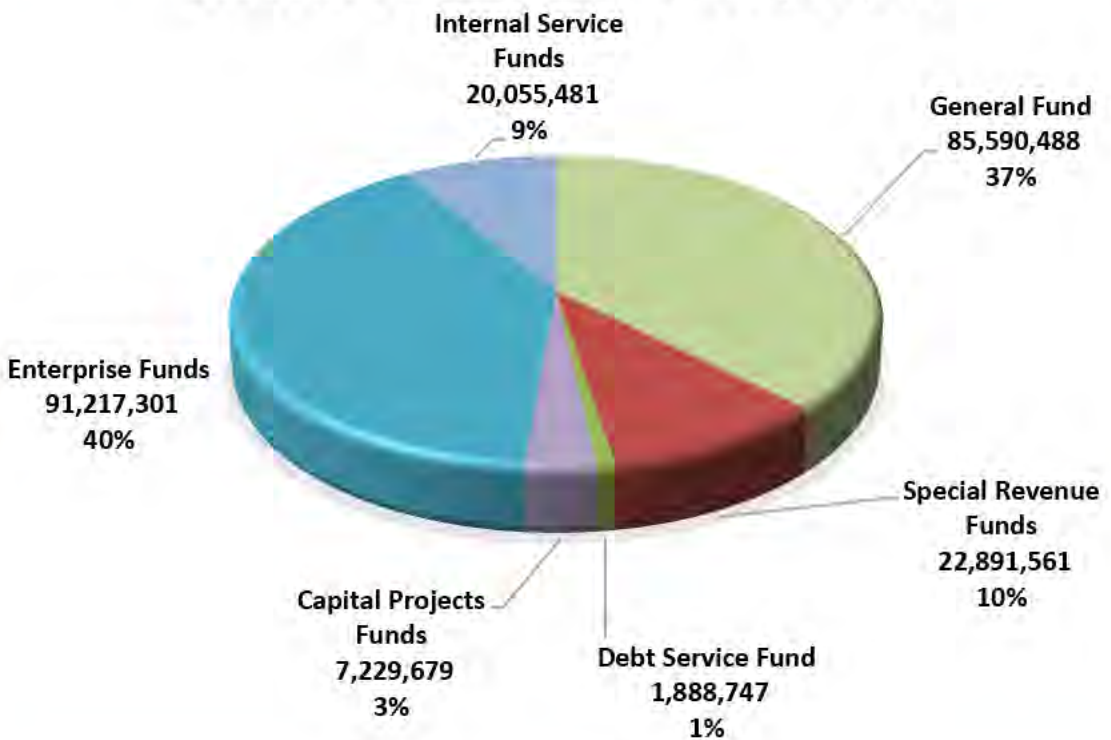
	Actual Balance as of 9/30/24	Estimated Revenues 2024-25	Estimated Expenditures 2024-25	Net Change	Estimated Balance 9/30/25	Budgeted Revenues 2025-26	Budgeted Expenditures 2025-26	Net Change	Estimated Balance 9/30/2026	
General Fund	46,533,566	84,455,101	(90,813,821)	(6,358,720)	40,174,846	85,590,488	(85,590,488)	0	40,174,846	0%
2nd Dollar Fund	102,688	14,720	(75,000)	(60,280)	42,408	11,300	(18,138)	(6,838)	35,570	-16%
Law Enforcement Trust Fund	421,263	56,750	0	56,750	478,013	45,390	0	45,390	523,403	9%
LIHEAP	353,046	1,110,653	(1,111,153)	(500)	352,546	1,112,461	(1,112,461)	0	352,546	0%
Local Option Gas Tax Fund	2,798,358	1,282,666	(3,932,616)	(2,649,950)	148,408	1,269,153	(904,670)	364,483	512,891	246%
Impact Fee Funds	5,289,061	740,097	0	740,097	6,029,158	909,500	(1,052,284)	(142,784)	5,886,374	-2%
Building Fund	6,479,346	1,342,136	(5,104,108)	(3,761,972)	2,717,374	1,247,438	(2,630,405)	(1,382,967)	1,334,407	-51%
3rd Generation Fund	14,363,066	6,943,075	(6,991,657)	(48,582)	14,314,484	6,228,910	(8,630,920)	(2,402,010)	11,912,474	-17%
Cemetery Fund	204,071	196,695	(196,695)	0	204,071	170,941	(129,834)	41,107	245,178	20%
CDBG Grant Fund	(64,471)	916,885	(1,165,073)	(248,188)	(312,659)	504,187	(630,586)	(126,399)	(439,058)	40%
LIHEAP Grant Fund	353,046	1,110,653	(1,110,653)	0	353,046	1,112,461	(1,112,461)	0	353,046	0%
Public Art Commission Fund	25,239	109,700	(109,700)	0	25,239	115,025	(115,025)	0	25,239	0%
8th Cent Fuel Tax Fund	1,016,599	464,691	(2,361,472)	(1,896,781)	(880,182)	0	(588,132)	(588,132)	(1,468,314)	67%
Solid Waste Fund	452,567	8,342,745	(8,270,362)	72,383	524,950	8,940,400	(9,189,712)	(249,312)	275,638	-47%
Stormwater Fund	49,687,982	14,943,757	(37,933,221)	(22,989,464)	26,698,518	6,502,314	(8,160,942)	(1,658,628)	25,039,890	-6%
Water and Wastewater Fund	240,481,635	74,833,018	(150,779,531)	(75,946,513)	164,535,122	50,896,104	(73,419,867)	(22,523,763)	142,011,359	-14%

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, the Building Fund, Water and Wastewater Fund, the Solidwaste Fund, and the 3rd Generation 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 as was done in FY2025, the 8th Cent Fuel Tax Fund is increasing more than 10% due to not budgeting any projects using this fund for FY2026, and the Cemetery Fund is increasing more than 10% due to continued contributions from the General Fund to stabilize this depleted Fund.

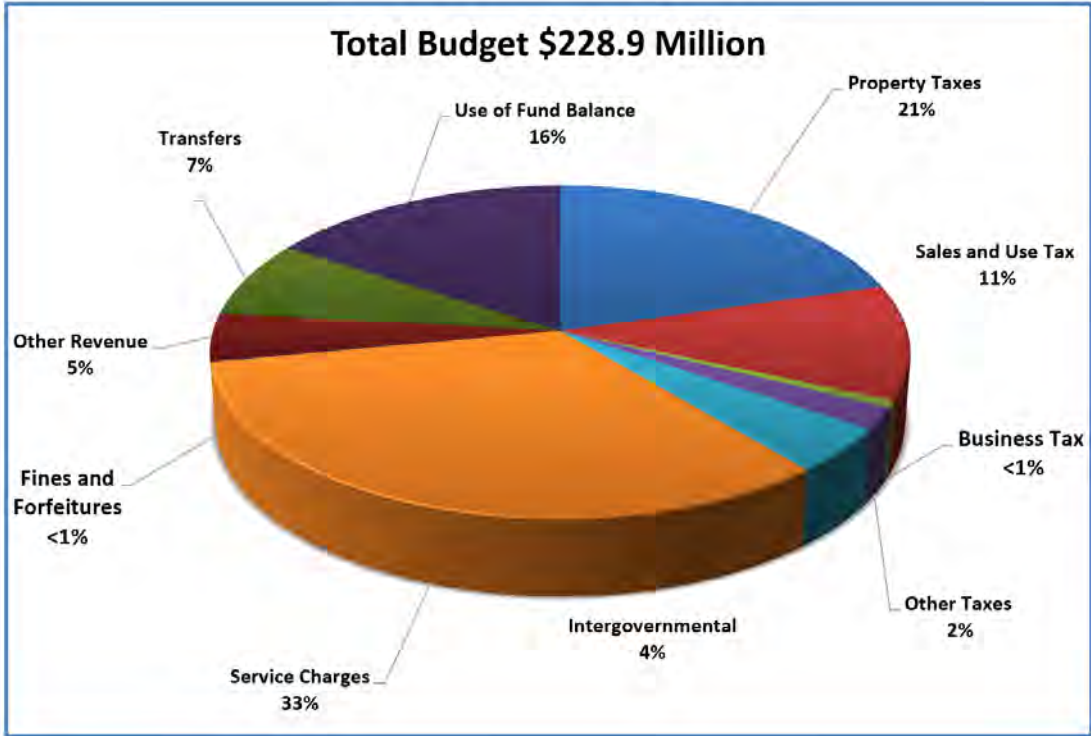
Citywide Budget

2026 ALL FUNDS BUDGET \$228,875,125

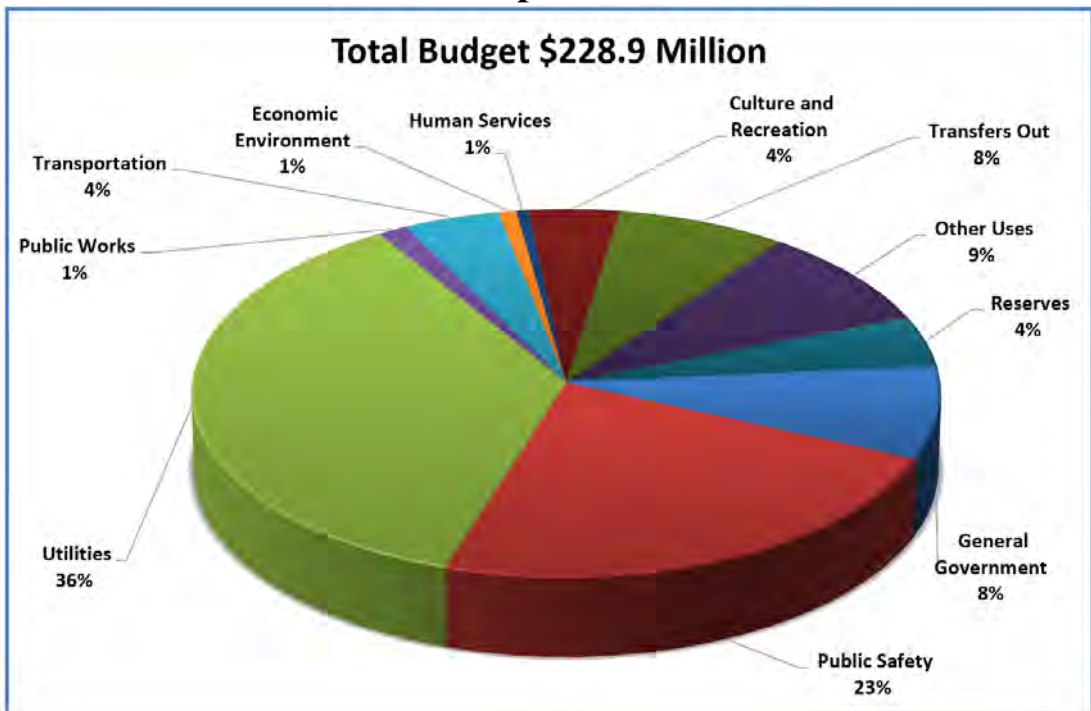


Citywide Budget Summaries

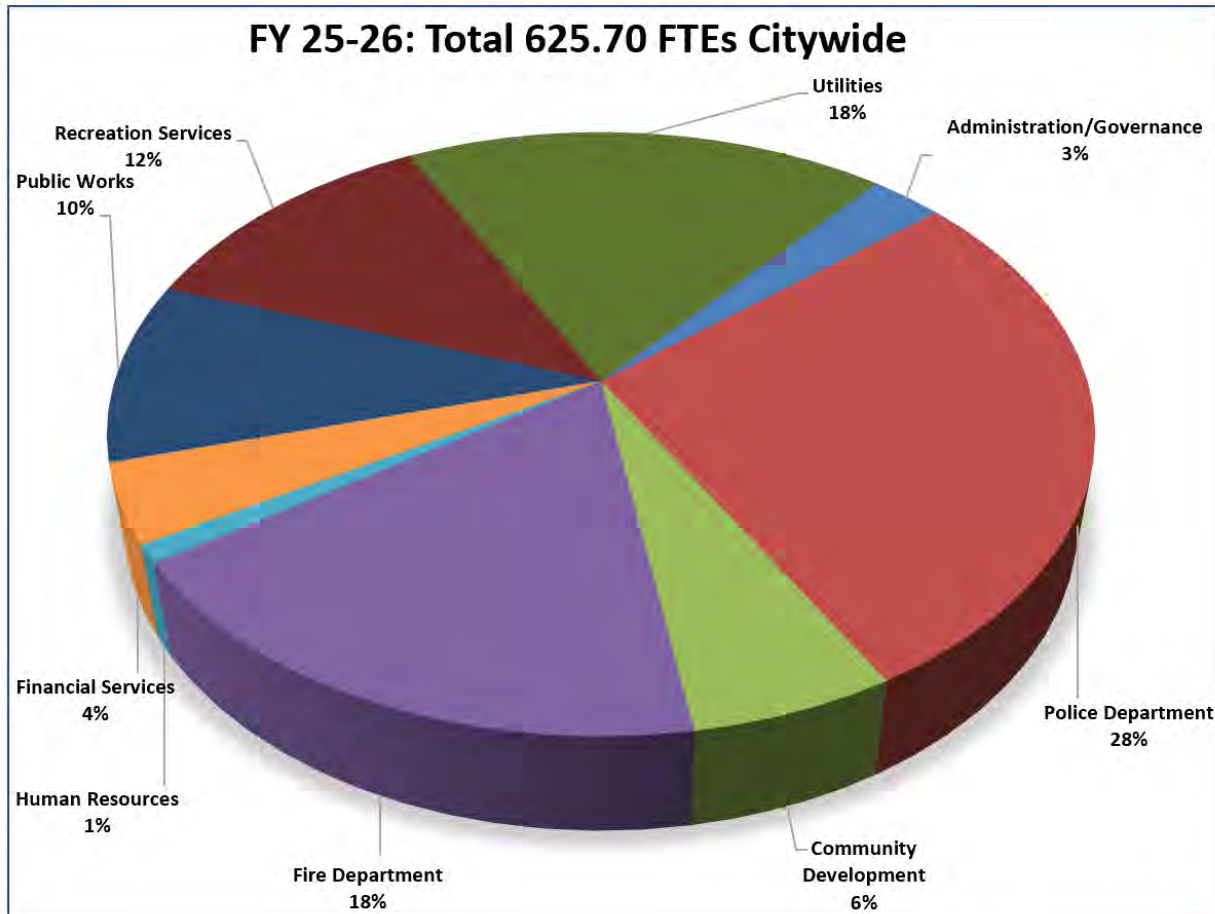
Revenues



Expenses



Authorized Positions by Service Area





CITY OF
SANFORD
FLORIDA

GENERAL FUND BUDGET

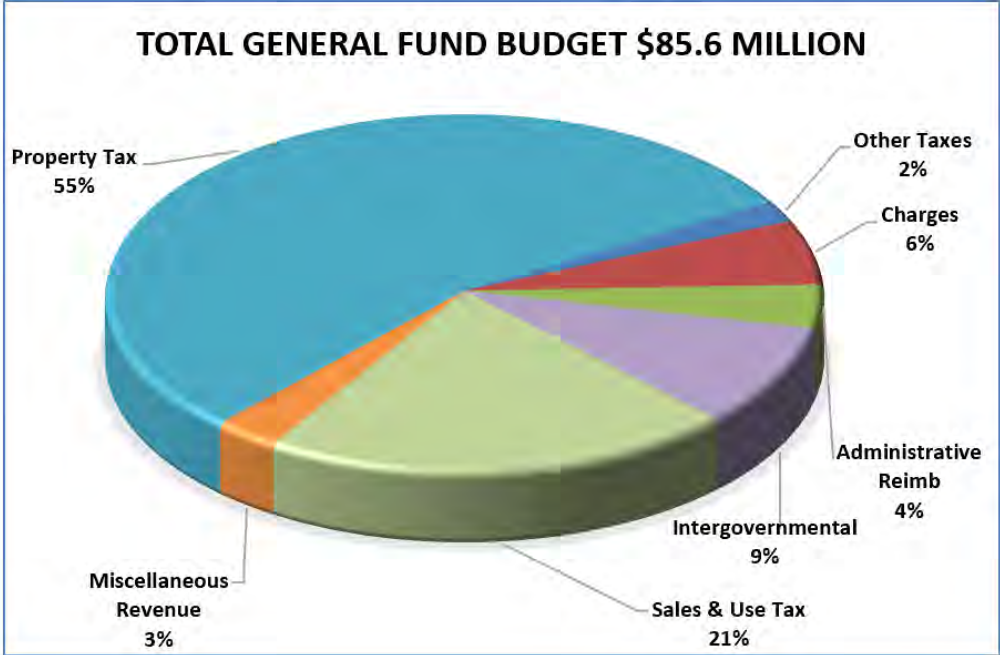
- **GENERAL FUND BUDGET SUMMARIES**
- **GENERAL FUND FUNDING SOURCES**
- **GENERAL FUND EXPENDITURES**
- **GENERAL FUND FIVE YEAR FORECAST**

General Fund Budget Summary

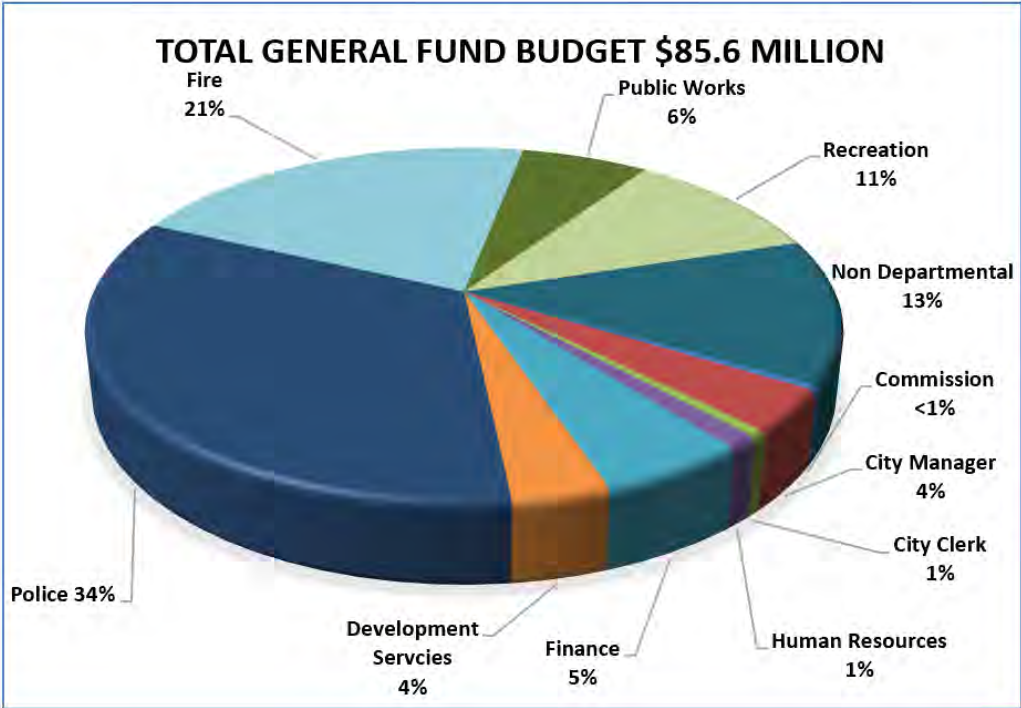
General Government Fund	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Taxes	43,045,538	49,732,043	55,129,290	59,061,424	66,745,008
Intergovernmental	8,374,439	7,974,736	8,738,449	8,268,621	7,940,918
Charges for Services	6,584,996	5,669,807	5,758,221	4,228,254	5,007,447
Fines and Forfeitures	203,069	171,745	296,206	185,005	206,143
Interest	(1,093,668)	2,107,027	4,453,627	3,072,665	2,194,130
Rents and Royalties	66,499	44,736	32,074	39,234	38,235
Disposition of Property	-	310	55	-	-
Contributions and Donations	2,200	5,350	6,550	-	-
Other	3,304,759	2,083,055	5,779,648	3,286,354	3,458,607
Transfers	84,000	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Revenues \$	60,571,832 \$	67,788,809 \$	80,194,120 \$	78,141,557 \$	85,590,488
Expenditures					
Commission	233,726	240,769	268,066	310,313	342,941
City Manager	1,984,592	1,840,211	2,169,454	2,679,376	3,285,637
City Clerk	366,589	379,952	424,731	484,355	511,836
Human Resources	719,658	904,510	929,162	951,439	990,724
Finance	2,869,054	3,168,925	4,003,198	4,435,177	4,645,490
Development Services	1,796,548	2,163,106	2,610,818	2,844,739	3,052,875
Police	18,172,826	19,922,349	23,947,471	24,474,057	28,719,621
Fire	10,456,138	12,330,203	13,573,277	15,282,976	18,105,597
Public Works	3,567,596	4,008,513	4,984,242	5,203,448	5,569,753
Recreation	5,955,855	7,280,302	8,148,771	8,143,966	9,047,993
Non Departmental	9,300,384	8,359,997	18,443,650	13,331,711	11,318,021
Total Expenditures	\$ 55,422,966	\$ 60,598,837	\$ 79,502,840	\$ 78,141,557	\$ 85,590,488
Surplus/(Deficit)	\$ 5,148,866	\$ 7,189,972	\$ 691,280	- \$	-
Total Appropriation and Reserves	\$ 60,571,832	\$ 67,788,809	\$ 80,194,120	\$ 78,141,557	\$ 85,590,488

General Fund Budget Summaries

Revenues



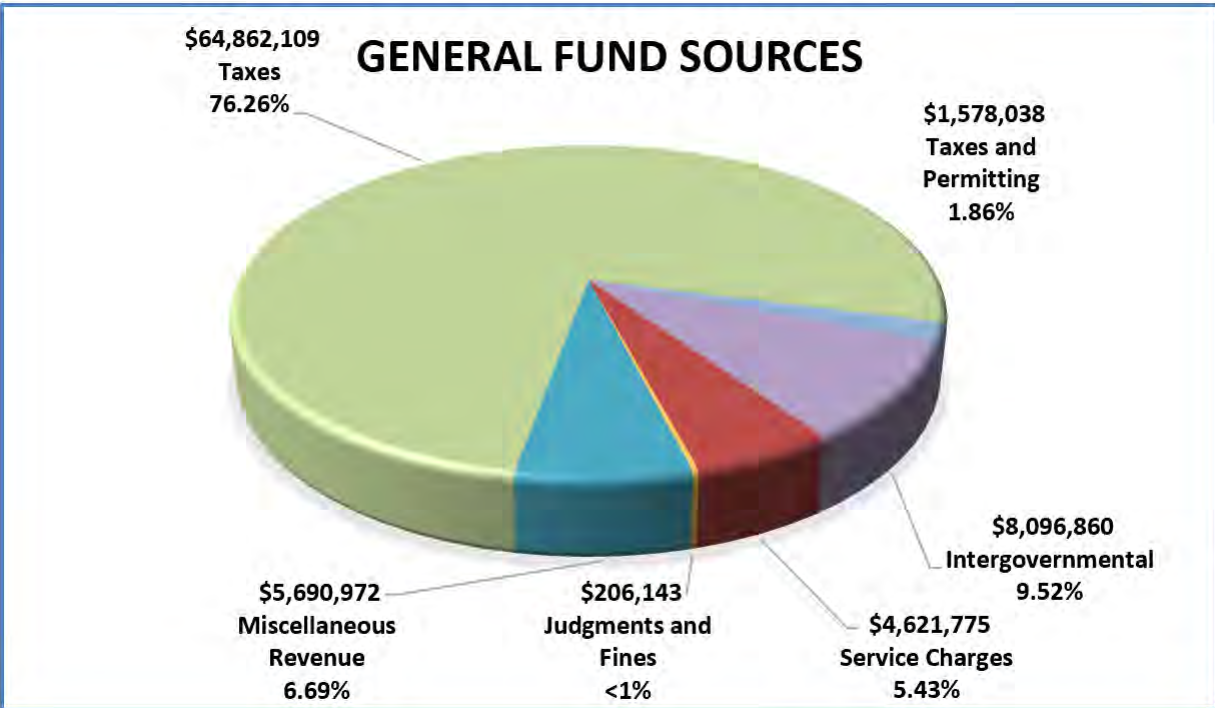
Expenditures



General Fund Sources

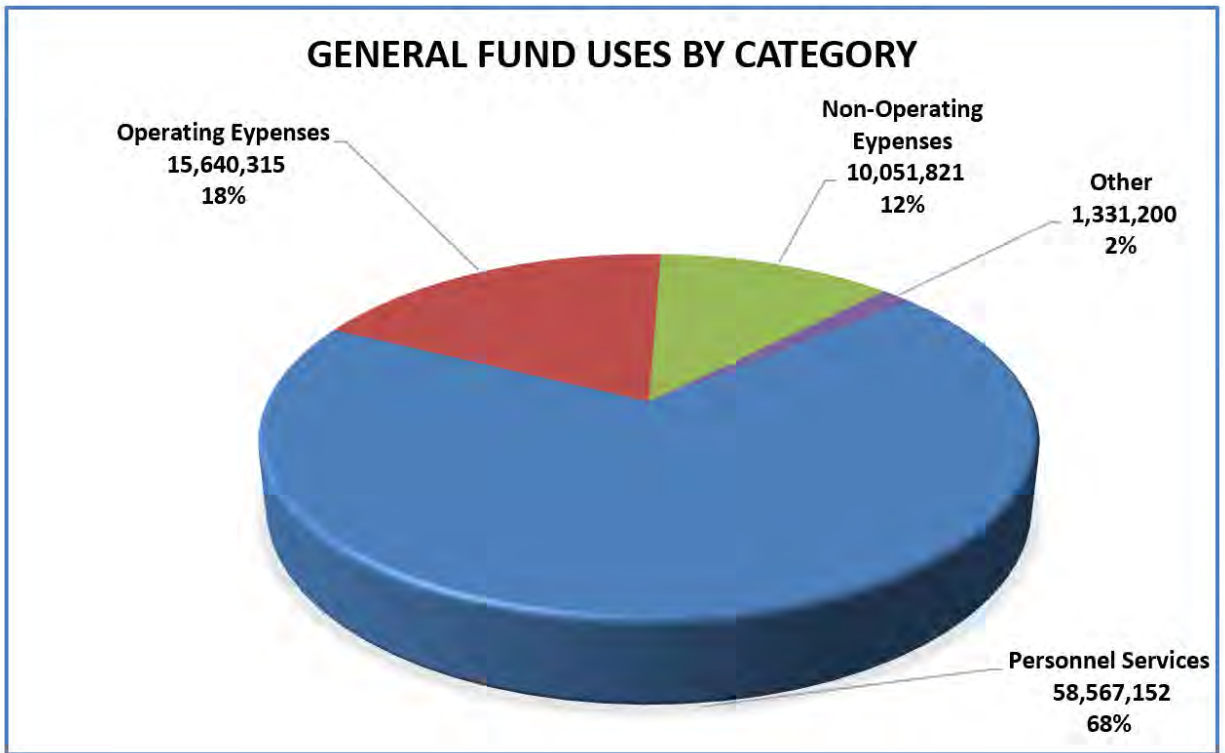
<i>Sources</i>	<i>2022</i> <i>Actual</i>	<i>2023</i> <i>Actual</i>	<i>2024</i> <i>Actual</i>	<i>2025</i> <i>Budget</i>	<i>2026</i> <i>Budget</i>
Property Taxes	\$ 27,658,623	\$ 32,090,477	\$ 36,794,280	\$ 40,565,555	\$ 46,899,721
Franchise Fees	5,899,095	6,631,504	6,643,924	6,496,010	6,780,125
Utility Service Tax	6,371,851	7,266,482	7,715,157	8,134,840	8,580,181
Communication Service Tax	2,329,129	2,574,970	2,705,468	2,848,593	2,852,443
Other General Tax	41,946	45,057	27,644	45,057	54,500
Total Taxes	\$ 42,300,644	\$ 48,608,490	\$ 53,886,473	\$ 58,090,055	\$ 65,166,970
Business Tax Receipts	\$ 720,809	\$ 1,053,375	\$ 1,156,264	\$ 887,059	\$ 1,501,040
Building Permits	24,085	70,178	86,554	84,310	76,998
Total Taxes and Permits	\$ 744,894	\$ 1,123,553	\$ 1,242,818	\$ 971,369	\$ 1,578,038
Federal Grants	\$ 106,503	\$ 171,611	\$ 1,187,366	\$ 416,466	\$ 8,583
State Grants	9,051	6,262	29,413	-	-
State Shared Revenue	8,225,729	7,738,935	7,456,201	7,804,577	7,873,095
Local Grants	14,413	19,841	20,708	6,640	18,302
County Shared Revenue	42,832	38,088	44,762	40,938	40,938
Total Intergovernmental	\$ 8,398,528	\$ 7,974,737	\$ 8,738,450	\$ 8,268,621	\$ 7,940,918
Payment in Lieu of Taxes	\$ 5,623	\$ 2,933	\$ 1,237	\$ 1,237	\$ 1,259
General Government	1,391,116	700,237	207,150	196,615	282,740
Public Safety	3,541,208	4,143,522	3,850,163	3,614,201	4,223,562
Physical Environment	1,242,524	412,720	1,193,437	57,298	49,077
Transportation	-	-	-	304	-
Culture and Recreation	424,475	419,245	506,236	358,599	450,809
Total Service Charges	\$ 6,604,946	\$ 5,678,657	\$ 5,758,223	\$ 4,228,254	\$ 5,007,447
Fines and Forfeitures	\$ 94,617	\$ 73,872	\$ 76,855	\$ 61,155	\$ 75,878
Violations of Local Ordinances	108,453	97,874	219,350	123,850	130,265
Total Judgments and Fines	\$ 203,070	\$ 171,746	\$ 296,205	\$ 185,005	\$ 206,143
Interest	\$ (1,093,668)	\$ 2,107,027	\$ 4,453,627	\$ 3,072,665	\$ 2,194,130
Rents and Royalties	66,499	44,736	32,074	39,234	38,235
Disposition of Property	-	310	55	-	-
Contributions and Donations	2,200	5,350	6,550	-	-
Other Miscellaneous Revenues	3,277,675	3,709,180	5,799,648	3,286,354	3,458,607
Interfund Transfers	84,000	-	-	-	-
Use of Reserves (Fund Balances)	-	-	-	-	-
Total Other Revenues	\$ 2,336,706	\$ 5,866,603	\$ 10,291,954	\$ 6,398,253	\$ 5,690,972
Total Sources	\$ 60,588,788	\$ 69,423,786	\$ 80,214,123	\$ 78,141,557	\$ 85,590,488

General Fund Sources



General Fund Uses

Uses	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salary	\$ 23,851,133	\$ 26,392,105	\$ 30,916,269	\$ 33,449,046	\$ 37,760,994
Benefits	11,436,657	13,928,237	15,930,199	17,436,311	20,806,158
Operating	8,622,336	10,837,662	11,856,908	11,028,872	12,458,461
Supplies	2,289,394	2,693,888	3,175,843	2,830,617	3,181,854
Capital	-	-	46,929	-	-
Transfers	8,410,331	7,190,276	17,298,972	11,524,609	9,978,771
Grants-in-Aid	57,856	27,705	41,415	73,000	73,050
Retiree Obligations	804,945	990,271	890,654	912,180	901,200
Other	77,839	171,539	249,604	886,922	430,000
<i>Total Revenue Over/(Under) Expenditures</i>	-	-	-	-	-
Total Uses \$	55,550,491	\$ 62,231,683	\$ 80,406,793	\$ 78,141,557	\$ 85,590,488



General Fund Five Year Forecast

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Taxes	\$ 66,745,008	\$ 69,967,953	\$ 74,983,245	\$ 80,227,139	\$ 86,032,261
Intergovernmental	7,940,918	8,330,280	8,587,025	8,823,694	9,092,836
Charges for Services	5,007,447	4,891,610	4,866,995	4,916,250	5,075,360
Fines and Forfeitures	206,143	216,624	226,251	214,657	215,442
Interest	2,194,130	2,347,710	2,512,059	2,687,904	2,876,057
Rents and Royalties	38,235	38,600	37,476	38,386	38,226
Contributions and Donations	-	18,270	20,352	18,270	18,270
Other	3,458,607	3,756,109	3,875,740	3,930,064	3,969,524
Use of Fund Balance	-	-	-	-	-
Total Revenues	\$ 85,590,488	\$ 89,567,156	\$ 95,109,143	\$ 100,856,364	\$ 107,317,976
Personnel Services	\$ 58,567,152	\$ 61,725,694	\$ 65,681,347	\$ 69,829,882	\$ 74,052,882
Operating	12,458,461	12,827,246	13,931,063	14,348,995	14,779,465
Capital Outlay	-	-	-	-	-
Non-Operating Expenses	14,564,875	15,174,276	15,563,209	15,948,598	16,349,669
Total Expenditures	\$ 85,590,488	\$ 89,727,216	\$ 95,175,619	\$ 100,127,475	\$ 105,182,016
Surplus/(Deficit)	\$ -	\$ (160,060)	\$ (66,476)	\$ 728,889	\$ 2,135,960
Surplus/(Deficit) as % of Operating Budget	0.0%	-0.2%	-0.1%	0.7%	2.0%



CITY OF
SANFORD
FLORIDA

Departments

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

Administration and Governance



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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,135,412	\$ 1,327,689	\$ 1,482,115	\$ 1,659,400
Benefits	572,363	633,212	713,335	841,027
Operating	689,850	802,238	1,121,556	1,469,218
Supplies	41,992	59,758	92,038	105,769
Debt service	3,113	2,362	-	-
Other	19,795	36,995	65,000	65,000
Total	\$ 2,462,525	\$ 2,862,254	\$ 3,474,044	\$ 4,140,414

Funding Source	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Total	2,462,525	2,862,254	3,474,044	4,140,414
Total	\$ 2,462,525	\$ 2,862,254	\$ 3,474,044	\$ 4,140,414

Administration and Governance as a percentage of General Fund



CITY COMMISSION



Role of City Commission

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 115,232	\$ 124,668	\$ 134,124	\$ 137,348
Benefits	60,456	62,898	65,329	94,918
Operating	43,095	38,683	37,560	37,375
Supplies	2,194	4,822	8,300	8,300
Other	19,795	36,995	65,000	65,000
Total	\$ 240,772	\$ 268,066	\$ 310,313	\$ 342,941

Funding Source				
Total	240,772	268,066	310,313	342,941
Total	\$ 240,772	\$ 268,066	\$ 310,313	\$ 342,941

City Commission Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Status of progress received for all commission goals and action items.	City Commission	High Performing and Competent Government	FY26
Conduct an annual evaluation of the City Manager.	City Commission	High Performing and Competent Government	FY26

City Commission KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Ordinances Adopted	City Commission	1	Output	95	50	43	43
Resolutions Approved	City Commission	1	Output	47	137	135	135
City Commission meetings held	City Commission	1	Output	21	50	43	43
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	N/A	Yes	Yes

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 2024-25

- ❖ Completed multiple commission self evaluations and discussed results.
- ❖ Reviewed and discussed the Commission priorities and aligned them with the new strategic plan.
- ❖ Facilitated the creation of the City project dashboard for transparency and accountability for the members of the Commission.
- ❖ Hosted a city survey to gauge public interest and use of the Opportunity Site and created a bid to start development at the site.

City Commission

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0101-511.11-00	Executive Salaries	108,137	111,632	121,030	130,524	134,948
001-0101-511.12-06	Reg Salaries - Opt Out Health Insurance	3,600	3,600	3,638	3,600	2,400
001-0101-511.21-00	FICA/Medicare Taxes	8,200	8,484	9,155	10,298	10,547
001-0101-511.22-01	Retirement Contributions - FRS	11,904	13,793	17,898	18,550	21,898
001-0101-511.23-00	Medical Insurance	29,152	37,572	35,431	35,432	61,380
001-0101-511.23-02	Medical Insurance - Life & ST Disability	426	359	178	854	892
001-0101-511.24-00	Worker's Compensation	238	248	236	195	201
	Subtotal Personnel Services	\$ 161,657	\$ 175,688	\$ 187,566	\$ 199,453	\$ 232,266
Operating						
001-0101-511.34-00	Other Contractual Services	5,301	5,094	5,252	3,676	3,676
001-0101-511.40-00	Travel & Per Diem	1,532	12,732	20,551	15,850	15,850
001-0101-511.41-00	Communications Services	1,966	1,986	1,960	2,000	2,000
001-0101-511.42-00	Postage & Transportation	-	7	-	-	-
001-0101-511.45-01	Insurance - Operating Liability	668	868	787	959	774
001-0101-511.47-00	Printing & Binding	667	261	181	375	375
001-0101-511.48-00	Promotional Activities	1,149	-	-	1,100	1,100
001-0101-511.49-00	Other Charges/Obligations	9,325	22,147	9,952	13,600	13,600
001-0101-511.51-00	Office Supplies	-	-	-	200	200
001-0101-511.52-00	Operating Supplies	75	-	-	1,000	1,000
001-0101-511.52-05	Operating Supplies - Uniforms	246	220	412	600	600
001-0101-511.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	1,350	1,350	1,350
001-0101-511.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	550	1,974	3,060	4,000	4,000
001-0101-511.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	1,150	1,150
	Subtotal Operating	\$ 21,479	\$ 45,289	\$ 43,505	\$ 45,860	\$ 45,675
Other						
001-0101-511.81-00	Grants	50,587	19,795	36,995	65,000	65,000
	Subtotal Other	\$ 50,587	\$ 19,795	\$ 36,995	\$ 65,000	\$ 65,000
Total \$		233,723	240,772	268,066	310,313	342,941

CITY MANAGER'S OFFICE



Mission Statement

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

Role of City Manager

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 463,648	\$ 514,376	\$ 569,292	\$ 675,064
Benefits	229,970	221,467	277,839	299,685
Operating	54,932	60,024	66,463	67,825
Supplies	26,930	28,200	30,768	48,025
Debt service	1,499	1,137	-	-
Total	\$ 776,979	\$ 825,204	\$ 944,362	\$ 1,090,599

Funding Source				
Total	776,979	825,204	944,362	1,090,599
Total	\$ 776,979	\$ 825,204	\$ 944,362	\$ 1,090,599

City Manager

City Manager's Office Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Host one citywide employee survey a year to continue to improve employee satisfaction	City Manager	High Performing and Competent Government	FY26
90% on-time completion rate of measurable objectives/required reporting to City Commission	City Manager	High Performing and Competent Government	FY26
Revisit and ensure completion of all five former Six Sigma projects	City Manager	High Performing and Competent Government	FY26
Implement strategic plan by revising collection methods (KPI, Objective, and monthly reporting revised for efficiency) for review and reporting	City Manager	Financial Stewardship	FY26
Develop an Internal Communications Helpdesk - Digital request form to create efficient and effective external communications	Communications	Preparing for Future/Sustainability	FY26
Create a work process for key social media tracking and uniform response	Communications	Preparing for Future/Sustainability	FY27
Participate in 75 community engagements	Economic Development	Preparing for Future/Sustainability	FY26
Conduct 150 business interactions	Economic Development	Preparing for Future/Sustainability	FY26
Host two community engagement events in partnership with LIHEAP & CDBG	Community Relations	Community Safety and Wellbeing	FY26
Host one cultural field trip, one college tour, and one Boys II Men social with My Brother's Keeper	Community Relations	Preparing for Future/Sustainability	FY26
Host two community dialogue Sanford Speaks	Community Relations	Preparing for Future/Sustainability	FY26
Bring three proclamations to promote culture	Community Relations	Preparing for Future/Sustainability	FY26
Process all home inspections for housing and rehab programs on average within four weeks	CDBG	High Performing and Competent Government	FY26
Review all housing and rehab applications on average within six weeks	CDBG	High Performing and Competent Government	FY26
Complete all approved housing and rehab projects by end of fiscal year	CDBG	Community Safety and Wellbeing	FY26
Host two public services and two housing and rehab workshops	CDBG	High Performing and Competent Government	FY26
Respond to crisis applications within two business days	LIHEAP	High Performing and Competent Government	FY26
Submit transmittal payments every two weeks	LIHEAP	High Performing and Competent Government	FY26

City Manager Office KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
% of employees who feel valued by this organization	City Manager	2	Effectiveness	N/A	64%	75%	85%
% of staff with any level of six sigma	City Manager	1	Output	10%	9%	12%	20%
Social Media Impressions (top 3 social media platforms)	Communications	1	Effectiveness	2,594,946	3,187,113	4,000,000	6,000,000
# of Website Visits	Communications	1	Effectiveness	451,682	974,444	1,000,000	1,000,000
# of public art installations	Communications	2	Output	N/A	31	30	30
# of Video projects/digital/print campaigns produced	Communications	1	Output	N/A	N/A	15	18
# of community engagements	Economic Development	3	Efficiency	N/A	291	150	175
# of business interactions	Economic Development	3	Efficiency	N/A	410	250	300
# proclamations brought to commission	Community Relations	1	Output	N/A	N/A	2	3
# of My Brother's Keepers events	Community Relations	1	Output	3	3	4	4
# of clients served	CDBG	2	Output	1,888	1,814	1,850	1,900
# of workshops hosted	CDBG	1	Output	N/A	3	3	3
Average amount of time to review housing and rehab applications	CDBG	2	Output	N/A	6 weeks	6 weeks	6 weeks
# of clients served	LIHEAP	2	Output	N/A	1010	772	2943
Average time to submit transmittal payments	LIHEAP	1	Efficiency	N/A	2 weeks	2 weeks	1.5 weeks
# Budget adjustments	Accounting	5	Efficiency	169	276	170	140
Average time to respond to crisis application	LIHEAP	1	Output	N/A	1 Day	1 Day	1 Day

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 2024-25

- ❖ Implementation of a new and updated strategic plan starting in fiscal year 2026.
- ❖ Completed an employee survey and worked with various departments to implement adjustments that address concerns.
- ❖ Commenced construction of the Mayfair Clubhouse.
- ❖ Commenced construction of Fire Station #40.
- ❖ Completed a community survey and request for qualifications on the former Heritage Park (Opportunity Site).

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
City Manager					
City Manager	1.00	1.00	-	1.00	-
Assistant City Manager	1.00	1.00	-	1.00	-
Executive Assistant to the City Manager	1.00	1.00	-	1.00	-
Strategic Performance Manager	-	-	1.00	1.00	-
Administrative Coordinator **	-	-	-	-	0.50
Intern	1.00	1.00	-	1.00	-
Total Full Time Equivalents	4.00	4.00	1.00	5.00	0.50

**Split between funds or departments/divisions

City Manager

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0102-512.11-00	Executive Salaries	-	-	-	247,192	258,139
001-0102-512.12-00	Regular Salaries & Wages	481,820	437,647	493,529	268,910	361,729
001-0102-512.12-02	Regular Salaries - Additional Pays	15,768	26,001	20,847	16,529	17,068
001-0102-512.13-00	Part Time Wages	-	-	-	36,661	38,128
001-0102-512.14-00	Overtime	53	-	-	-	-
001-0102-512.21-00	FICA/Medicare Taxes	33,604	29,470	32,006	35,683	41,952
001-0102-512.22-01	Retirement Contributions - FRS	126,064	134,136	125,389	171,034	156,198
001-0102-512.22-06	Retirement Contributions - City Cont 457	6,655	6,385	7,103	13,460	14,337
001-0102-512.23-00	Medical Insurance	46,765	56,358	53,147	53,147	81,839
001-0102-512.23-02	Medical Insurance - Life & ST Disability	2,608	2,609	2,841	3,673	4,360
001-0102-512.24-00	Worker's Compensation	969	1,012	981	842	999
001-0102-512.25-00	Unemployment Compensation	38	-	-	-	-
	Subtotal Personnel Services	\$ 714,344	\$ 693,618	\$ 735,843	\$ 847,131	\$ 974,749
Operating						
001-0102-512.31-00	Professional Services	-	-	2,000	-	-
001-0102-512.34-00	Other Contractual Services	20,000	-	663	3,505	4,000
001-0102-512.34-21	Other Contractual Services-Lobbying Activity	30,000	30,000	30,090	30,000	30,720
001-0102-512.40-00	Travel & Per Diem	6,482	7,799	8,308	9,006	10,331
001-0102-512.41-00	Communications Services	3,021	3,606	3,491	3,460	3,460
001-0102-512.42-00	Postage & Transportation	150	200	222	250	250
001-0102-512.44-00	Rentals & Leases	1,596	1,501	1,604	1,623	1,500
001-0102-512.44-10	Rentals & Leases-GASB87	2,482	(1,499)	(1,137)	-	-
001-0102-512.45-01	Insurance - Operating Liability	6,551	7,137	7,229	8,521	9,592
001-0102-512.46-00	Repair & Maintenance Services	931	299	721	1,000	549
001-0102-512.47-00	Printing & Binding	1,535	1,371	1,452	3,730	1,680
001-0102-512.48-00	Promotional Activities	1,070	102	1,444	1,500	1,500
001-0102-512.48-01	Promotional Activities-Marketing	51,770	-	-	-	-
001-0102-512.49-00	Other Charges/Obligations	4,064	4,416	3,937	3,868	4,243
001-0102-512.51-00	Office Supplies	454	1,023	1,229	1,500	1,500
001-0102-512.52-00	Operating Supplies	2,160	144	72	2,000	2,000
001-0102-512.52-05	Operating Supplies - Uniforms	(45)	-	-	500	500
001-0102-512.54-01	Books/Pubs/Subsc/Memb - Prof Dues	15,192	16,034	15,260	13,453	17,270
001-0102-512.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	9,577	9,729	11,639	13,315	26,755
	Subtotal Operating	\$ 156,990	\$ 81,862	\$ 88,224	\$ 97,231	\$ 115,850
Debt service						
001-0102-512.71-01	Lease Payment/GASB87	1,408	1,447	1,125	-	-
001-0102-512.72-01	Int Payment/GASB87	90	52	12	-	-
	Subtotal Debt service	\$ 1,498	\$ 1,499	\$ 1,137	\$ -	\$ -
Total \$		872,832	\$ 776,979	\$ 825,204	\$ 944,362	\$ 1,090,599

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 2024-25

- ❖ Creation of a public newsletter
- ❖ Hiring the City's first Digital Media Specialist.
- ❖ Ensure consistency of messaging and brand identity compliance across all departments in city hall.
- ❖ Surpassed 10,000 Instagram followers.
- ❖ Develop key communication's strategies for each city department at city hall.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 84,062	\$ 93,709	\$ 178,470	\$ 178,714
Benefits	36,078	38,000	75,464	81,852
Operating	51,239	41,672	38,431	35,585
Supplies	1,894	548	4,975	7,150
Total	\$ 173,273	\$ 173,929	\$ 297,340	\$ 303,301

Funding Source				
Total	173,273	173,929	297,340	303,301
Total	\$ 173,273	\$ 173,929	\$ 297,340	\$ 303,301

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
City Manager-Communications Office					
Communications & Marketing Manager	1.00	1.00	-	1.00	-
Digital Media Specialist	-	1.00	-	1.00	-
Total Full Time Equivalents	1.00	2.00	-	2.00	-

Communications Office

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0102-515.12-00	Regular Salaries & Wages	68,317	83,251	92,002	176,070	176,314
001-0102-515.12-02	Regular Salaries - Additional Pays	550	600	1,563	2,400	2,400
001-0102-515.14-00	Overtime	-	211	144	-	-
001-0102-515.21-00	FICA/Medicare Taxes	4,999	6,143	6,887	13,704	13,723
001-0102-515.22-01	Retirement Contributions - FRS	7,608	10,323	12,519	24,913	25,793
001-0102-515.23-00	Medical Insurance	12,754	18,853	17,780	35,432	40,920
001-0102-515.23-02	Medical Insurance - Life & ST Disability	446	572	631	1,152	1,153
001-0102-515.24-00	Worker's Compensation	153	187	183	263	263
	Subtotal Personnel Services	\$ 94,827	\$ 120,140	\$ 131,709	\$ 253,934	\$ 260,566
Operating						
001-0102-515.31-00	Professional Services	250	12,175	5,320	-	-
001-0102-515.40-00	Travel & Per Diem	700	500	569	-	1,200
001-0102-515.41-00	Communications Services	177	178	179	179	179
001-0102-515.45-01	Insurance - Operating Liability	2,185	2,381	858	1,152	1,106
001-0102-515.46-00	Repair & Maintenance Services	802	718	12,382	13,750	14,100
001-0102-515.47-00	Printing & Binding	58	45	126	100	10,900
001-0102-515.48-00	Promotional Activities	63,773	34,553	21,372	22,050	7,300
001-0102-515.49-00	Other Charges/Obligations	792	689	866	1,200	800
001-0102-515.51-00	Office Supplies	11	-	44	1,000	1,000
001-0102-515.52-00	Operating Supplies	-	720	-	720	-
001-0102-515.54-01	Books/Pubs/Subsc/Memb - Prof Dues	100	150	179	175	350
001-0102-515.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	325	1,024	325	3,080	5,800
	Subtotal Operating	\$ 69,173	\$ 53,133	\$ 42,220	\$ 43,406	\$ 42,735
	Total	\$ 164,000	\$ 173,273	\$ 173,929	\$ 297,340	\$ 303,301

Public Art Commission Fund

The Community Relations 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 2024-25

- ❖ Procured and launched the City's inaugural art on loan program, featuring a 10-piece sculpture walk, to promote public art engagement and community culture.
- ❖ Developed and designed digital and print marketing materials to showcase the City of Sanford's public art portfolio, enhancing visibility and public engagement and art initiatives.
- ❖ Successfully curated and implemented a dynamic public art program for the City of Sanford, increasing access to and appreciation of art through the installation of sculptures, murals, and utility box wraps, enriching the city's cultural identity and fostering community pride.

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



Economic Development

Role of Economic Development

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 148,975	\$ 166,215	\$ 187,565	\$ 258,883
Benefits	77,024	81,106	99,771	138,484
Operating	103,972	158,616	431,296	808,759
Supplies	5,949	12,086	30,050	29,595
Total	\$ 335,920	\$ 418,023	\$ 748,682	\$ 1,235,721

Funding Source				
Total	335,920	418,023	748,682	1,235,721
Total	\$ 335,920	\$ 418,023	\$ 748,682	\$ 1,235,721

Our Accomplishments in 2024-25

- ❖ Updated business inventory of downtown area (businesses).
- ❖ Assisted former mall tenants with available lease options throughout the city.
- ❖ Continued to bridge the gap between government and private sector by building trust with businesses and working on their behalf with city departments.
- ❖ Work closely with transitioning small ownership to secure future redevelopment at the mall site.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
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City Manager-Economic Development					
Economic Development and Promotions Director	1.00	1.00	-	1.00	-
Administrative Coordinator **	-	-	-	-	0.50
Economic Development Project Manager **	0.40	0.40	0.60	1.00	-
Farmers Market Coordinator (Part-Time)	-	-	-	-	0.15
Administrative Specialist III **	0.50	0.50	-	0.50	-
Total Full Time Equivalents	1.90	1.90	0.60	2.50	0.65

**Split between funds or departments/divisions

Economic Development

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0102-559.12-00	Regular Salaries & Wages	149,361	145,010	160,784	181,865	252,483
001-0102-559.12-02	Regular Salaries - Additional Pays	600	3,817	5,431	5,400	5,400
001-0102-559.14-00	Overtime	590	148	-	300	1,000
001-0102-559.21-00	FICA/Medicare Taxes	10,797	10,735	12,065	14,402	19,878
001-0102-559.22-01	Retirement Contributions - FRS	33,797	33,887	41,526	50,223	65,403
001-0102-559.23-00	Medical Insurance	28,286	31,161	26,157	33,660	51,150
001-0102-559.23-02	Medical Insurance - Life & ST Disability	1,008	933	1,053	1,206	1,667
001-0102-559.24-00	Worker's Compensation	334	308	305	280	386
	Subtotal Personnel Services	\$ 224,773	\$ 225,999	\$ 247,321	\$ 287,336	\$ 397,367
Operating						
001-0102-559.31-00	Professional Services	7,695	1,584	11,950	8,000	-
001-0102-559.34-00	Other Contractual Services	10,556	43,585	49,633	65,000	72,500
001-0102-559.40-00	Travel & Per Diem	1,769	50	2,851	12,000	8,000
001-0102-559.41-00	Communications Services	2,161	2,242	2,313	2,315	2,315
001-0102-559.42-00	Postage & Transportation	12	-	36	100	100
001-0102-559.45-01	Insurance - Operating Liability	3,278	6,031	4,753	6,164	1,487
001-0102-559.46-00	Repair & Maintenance Services	1,200	1,500	1,520	4,767	1,167
001-0102-559.47-00	Printing & Binding	2,190	704	544	1,567	1,067
001-0102-559.48-00	Promotional Activities	91,438	47,707	83,946	330,633	721,273
001-0102-559.49-00	Other Charges/Obligations	150	569	1,070	750	850
001-0102-559.51-00	Office Supplies	81	170	-	500	500
001-0102-559.52-00	Operating Supplies	31	178	-	-	-
001-0102-559.54-01	Books/Pubs/Subsc/Memb - Prof Dues	11,950	5,106	10,625	23,350	22,895
001-0102-559.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	1,640	495	1,460	6,000	6,000
001-0102-559.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	1	200	200
	Subtotal Operating	\$ 134,151	\$ 109,921	\$ 170,702	\$ 461,346	\$ 838,354
	Total	\$ 358,924	\$ 335,920	\$ 418,023	\$ 748,682	\$ 1,235,721

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 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
CRA					
Police Officer	2.00	2.00	(2.00)	-	-
Purchasing Manager **	0.03	0.03	(0.03)	-	-
Economic Development Project Manager **	0.60	0.60	(0.60)	-	-
Project Manager **	0.15	0.15	(0.15)	-	-
Maintenance Worker, Lead	1.00	1.00	(1.00)	-	-
Total Full Time Equivalents	3.78	3.78	(3.78)	-	-

**Split between funds or departments/divisions

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

Community Relations

Role of Community Relations

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 95,913	\$ 173,145	\$ 138,335	\$ 120,003
Benefits	44,549	96,605	53,185	72,577
Operating	67,765	82,204	88,559	99,184
Supplies	2,036	9,885	11,760	7,099
Total \$	210,263	\$ 361,839	\$ 291,839	\$ 298,863

Funding Source				
Total	210,263	361,839	291,839	298,863
Total \$	210,263	\$ 361,839	\$ 291,839	\$ 298,863

Our Accomplishments in 2024-25

- ❖ Held two community dialogues, Sanford Speaks, in partnership with the Peace and Justice Institute and the Mayor's Youth Council.
- ❖ Hosted Boy's to Men Social with My Brother's Keeper.
- ❖ My Brother's Keeper students participated in college tours and cultural field trips.
- ❖ In partnership with the Goldsboro Front Porch, hosted 15-20 students in the Youth Empowerment Leadership Development Academy.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
City Manager-Community Relations					
Community Relations and Neighborhood Engagement Director **					
	0.78	0.78	-	0.78	-
Administrative Specialist III **					
	0.50	0.50	-	0.50	-
Total Full Time Equivalents	1.28	1.28	-	1.28	-

**Split between funds or departments/divisions

Community Relations

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0102-569.12-00	Regular Salaries & Wages	110,391	91,452	167,237	129,535	107,403
001-0102-569.12-02	Regular Salaries - Additional Pays	500	175	956	3,600	3,600
001-0102-569.14-00	Overtime	590	4,286	4,952	5,200	9,000
001-0102-569.21-00	FICA/Medicare Taxes	8,244	7,026	12,739	10,549	9,141
001-0102-569.22-01	Retirement Contributions - FRS	12,525	15,185	45,981	18,933	36,392
001-0102-569.23-00	Medical Insurance	18,186	21,361	36,249	22,677	26,189
001-0102-569.23-02	Medical Insurance - Life & ST Disability	620	589	1,102	823	679
001-0102-569.24-00	Worker's Compensation	202	388	534	203	176
	Subtotal Personnel Services	\$ 151,258	\$ 140,462	\$ 269,750	\$ 191,520	\$ 192,580
Operating						
001-0102-569.31-00	Professional Services	35,000	26,250	-	-	-
001-0102-569.34-00	Other Contractual Services	59,300	32,664	74,382	78,555	80,055
001-0102-569.40-00	Travel & Per Diem	1,471	569	2,991	2,657	3,189
001-0102-569.41-00	Communications Services	2,337	1,793	1,880	2,481	2,440
001-0102-569.42-00	Postage & Transportation	144	95	113	170	170
001-0102-569.44-00	Rentals & Leases	348	-	-	-	-
001-0102-569.45-01	Insurance - Operating Liability	3,278	3,571	858	1,152	6,190
001-0102-569.46-00	Repair & Maintenance Services	-	264	310	-	-
001-0102-569.47-00	Printing & Binding	209	-	60	1,000	1,024
001-0102-569.48-00	Promotional Activities	1,519	769	600	544	4,116
001-0102-569.49-00	Other Charges/Obligations	5,170	1,790	1,010	2,000	2,000
001-0102-569.51-00	Office Supplies	168	361	948	1,000	1,024
001-0102-569.52-00	Operating Supplies	563	588	6,437	7,154	3,326
001-0102-569.52-05	Operating Supplies	-	147	245	307	314
001-0102-569.54-01	Books/Pubs/Subsc/Memb - Prof Dues	940	940	940	1,668	1,298
001-0102-569.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	-	1,315	1,631	1,137
	Subtotal Operating	\$ 110,447	\$ 69,801	\$ 92,089	\$ 100,319	\$ 106,283
	Total	\$ 261,705	\$ 210,263	\$ 361,839	\$ 291,839	\$ 298,863

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 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Community Relations - CDBG (Grant Funded)					
CDBG Program Manager	1.00	1.00	-	1.00	-
Total Full Time Equivalents	1.00	1.00	-	1.00	-

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

Our Accomplishments in 2024-25

- ❖ Awarded a public services grant to Bentley Education and Development Center and Aspire Health Partners.
- ❖ Opened minor home repair program the first week in October. Approved and repaired 12 homes.
- ❖ Opened safety home repair program the second week in April. Approved and repaired 7 homes.
- ❖ Proclaimed the week of April 10th as National Community Development week. Inaugural Community Development Clean-Up Day on April 13th.
- ❖ 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 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Community Relations - LIHEAP (Grant Funded)					
Community Relations and Neighborhood Engagement Director **	0.22	0.22	-	0.22	-
Case Worker	1.50	1.50	-	1.50	-
Program Coordinator	1.00	1.00	(1.00)	-	-
LIHEAP Program Manager	-	-	1.00	1.00	-
LIHEAP Outreach Technician	-	-	-	-	3.50
Total Full Time Equivalents	2.72	2.72	-	2.72	3.50

**Split between funds or departments/divisions

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

Our Accomplishments in 2024-25

- ❖ Implemented and hosted targeted outreach and community collaboration.
- ❖ Enhanced engagement with local centers.
- ❖ Developed effective educational material for community use.
- ❖ Improved service efficiency through technology integration.
- ❖ Expanded training and support for staff and volunteers to better serve customers.

City Attorney

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

Summary

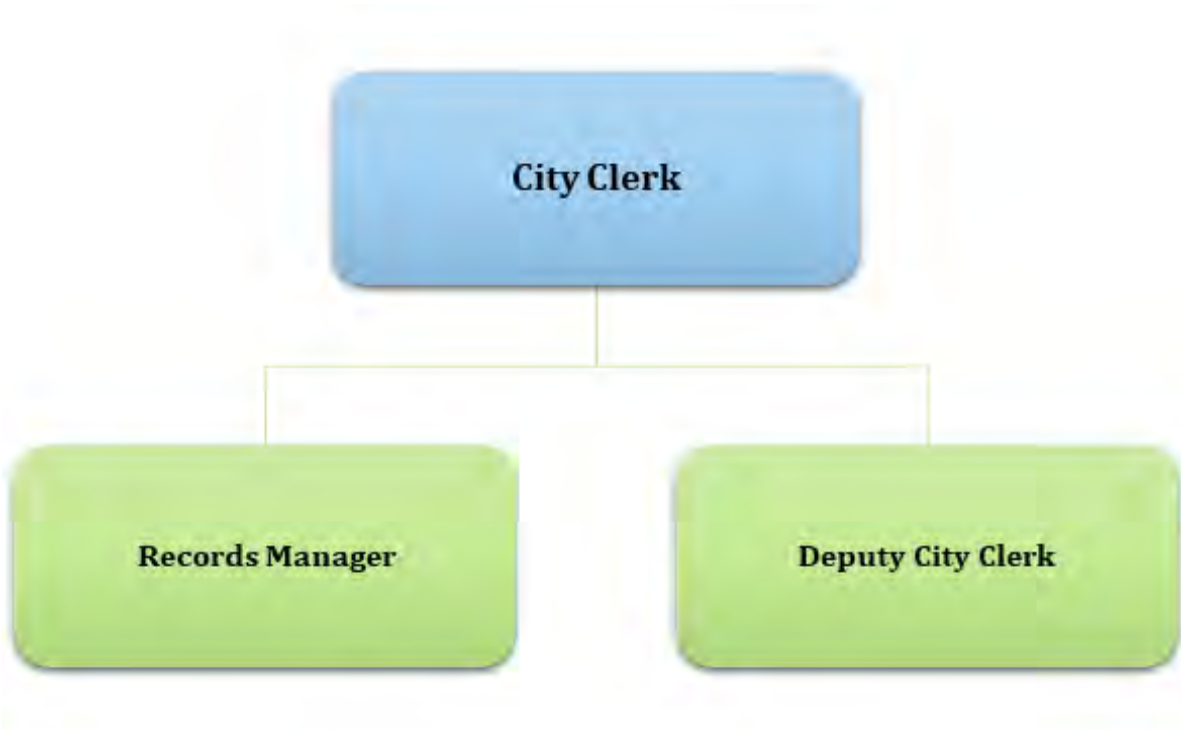
Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating	\$ 345,014	\$ 390,061	\$ 396,103	\$ 356,103
Supplies	350	400	1,050	1,050
Total \$	345,364	\$ 390,461	\$ 397,153	\$ 357,153

Funding Source				
Total	345,364	390,461	397,153	357,153
Total \$	345,364	\$ 390,461	\$ 397,153	\$ 357,153

City Attorney

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
001-0103-514.31-00	Professional Services	325,828	344,022	389,132	395,000	355,000
001-0103-514.40-00	Travel & Per Diem	659	847	929	810	810
001-0103-514.49-00	Other Charges/Obligations	293	145	-	293	293
001-0103-514.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	-	700	700
001-0103-514.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	350	350	400	350	350
	Subtotal Operating	\$ 327,130	\$ 345,364	\$ 390,461	\$ 397,153	\$ 357,153
	Total \$	\$ 327,130	\$ 345,364	\$ 390,461	\$ 397,153	\$ 357,153

CITY CLERK



Mission Statement

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

Role of City Clerk

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 227,582	\$ 255,576	\$ 274,329	\$ 289,388
Benefits	124,286	133,136	141,747	153,511
Operating	23,833	30,978	63,144	64,387
Supplies	2,639	3,817	5,135	4,550
Debt service	1,614	1,225	-	-
Total	\$ 379,954	\$ 424,732	\$ 484,355	\$ 511,836

Funding Source				
Total	379,954	424,732	484,355	511,836
Total	\$ 379,954	\$ 424,732	\$ 484,355	\$ 511,836

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
City Clerk					
City Clerk	1.00	1.00	-	1.00	-
Records Manager	1.00	1.00	-	1.00	-
Deputy City Clerk	1.00	1.00	-	1.00	-
Total Full Time Equivalents	3.00	3.00	-	3.00	-

City Clerk's Office Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Records request received and processed within an average of 7 business days	City Clerk	High Performing and Competent Government	FY26
85% of Commission meetings with no late agenda submissions	City Clerk	High Performing and Competent Government	FY26
Scan 30,000 documents/pages into Laserfiches annually	City Clerk	Financial Stewardship	FY26
Obtain training for CEU for entire department	City Clerk	High Performing and Competent Government	FY26
Ensure all staff are up to date with required ethics training	City Clerk	High Performing and Competent Government	FY26

Our Accomplishments in 2024-25

- ❖ Conducted two 4-hour Ethics & Sunshine Law Training with the City Attorney.
- ❖ Conducted a records management courses.
- ❖ City Clerk serves on the Florida League of Cities Municipal Administrative Committee & represents the City on the Central Florida Zoo Board.
- ❖ City Clerk & Deputy City Clerk attended city sponsored Cyber Security Course.

City Clerk's Department KPIs (Key Performance Indicators)

Performance	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Average time(days) to process a records request	City Clerk	1	Efficiency	N/A	6.3 days	7 days	7 days
# public records requests processed	City Clerk	1	Output	2,877	3,293	3,000	3,000
# of scanned documents into Laserfiche	City Clerk	3	Output	49,277	19,421	20,000	20,000
% of commission meetings with no late agenda submissions	City Clerk	3	Efficiency	N/A	36%	45%	50%
# of titles and license plates processed	City Clerk	5	Output	N/A	N/A	N/A	200
# of resolutions prepared for adoption/approval	City Clerk	2	Output	95	137	135	135
# of ordinances prepared for adoption/approval	City Clerk	2	Output	87	52	50	50
# of cubic feet for records disposition	City Clerk	2	Output	2,877	3,293	3,000	3,000

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

City Clerk

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0104-512.12-00	Regular Salaries & Wages	206,023	224,765	251,334	269,849	284,013
001-0104-512.12-02	Regular Salaries - Additional Pays	1,308	1,080	2,048	2,280	2,280
001-0104-512.14-00	Overtime	2,612	1,737	2,194	2,200	3,095
001-0104-512.21-00	FICA/Medicare Taxes	15,850	17,117	19,406	21,064	22,220
001-0104-512.22-01	Retirement Contributions - FRS	41,192	48,786	58,409	65,381	67,642
001-0104-512.23-00	Medical Insurance	43,728	56,358	53,147	53,147	61,380
001-0104-512.23-02	Medical Insurance - Life & ST Disability	1,406	1,521	1,676	1,754	1,846
001-0104-512.24-00	Worker's Compensation	465	504	498	401	423
	Subtotal Personnel Services	\$ 312,584	\$ 351,868	\$ 388,712	\$ 416,076	\$ 442,899
Operating						
001-0104-512.34-00	Other Contractual Services	1,156	1,364	1,732	3,500	3,500
001-0104-512.40-00	Travel & Per Diem	3,709	1,701	3,455	2,878	3,300
001-0104-512.41-00	Communications Services	1,145	1,110	1,108	1,153	1,161
001-0104-512.42-00	Postage & Transportation	274	160	193	280	280
001-0104-512.44-00	Rentals & Leases	1,595	1,605	1,575	1,600	1,504
001-0104-512.44-10	Rentals & Leases/GASB87	2,673	(1,614)	(1,225)	-	-
001-0104-512.45-01	Insurance - Operating Liability	4,048	4,583	2,386	2,348	3,257
001-0104-512.46-00	Repair & Maintenance Services	534	-	109	18,240	18,240
001-0104-512.47-00	Printing & Binding	5,028	2,551	4,342	5,350	5,350
001-0104-512.49-00	Other Charges/Obligations	27,453	12,373	17,303	27,795	27,795
001-0104-512.51-00	Office Supplies	898	535	601	750	750
001-0104-512.52-00	Operating Supplies	620	57	390	400	400
001-0104-512.52-05	Operating Supplies - Uniforms	-	252	-	300	300
001-0104-512.54-01	Books/Pubs/Subsc/Memb - Prof Dues	794	945	1,101	1,250	1,450
001-0104-512.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	2,435	850	1,725	1,700	1,300
001-0104-512.54-03	Books/Pubs/Subsc/Memb - Subscriptions	28	-	-	35	50
001-0104-512.55-00	Training	-	-	-	700	300
	Subtotal Operating	\$ 52,390	\$ 26,472	\$ 34,795	\$ 68,279	\$ 68,937
Debt service						
001-0104-512.71-01	Lease Payment/GASB87	1,517	1,559	1,212	-	-
001-0104-512.72-01	Int Payment/GASB87	97	55	13	-	-
	Subtotal Debt service	\$ 1,614	\$ 1,614	\$ 1,225	\$ -	\$ -
Total		\$ 366,588	\$ 379,954	\$ 424,732	\$ 484,355	\$ 511,836

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 415,633	\$ 542,161	\$ 476,804	\$ 537,673
Benefits	206,271	240,751	226,350	233,449
Operating	273,334	133,501	231,445	201,671
Supplies	7,898	11,707	16,840	17,931
Debt service	1,375	1,043	-	-
Total	\$ 904,511	\$ 929,163	\$ 951,439	\$ 990,724

Funding Source				
Total	904,511	929,163	951,439	990,724
Total	\$ 904,511	\$ 929,163	\$ 951,439	\$ 990,724

Human Resources as a percentage of General Fund

1.2%



Human Resources Department Objectives			
Objective	Division	Strategic Alignment	Anticipated Timeframe
Host four educational lunch events for staff	Human Resources	High Performing and Competent Government	FY26
Review/update six city policies	Human Resources	High Performing and Competent Government	FY26
Facilitate 12 core financial (benefit program) visits for employees	Human Resources	Community Safety and Wellbeing	FY26
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	FY26
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	FY26
Achieve under a two-day average for when worker's compensation claim is sent out after to Risk Management meets with employee from Department	Human Resources	Community Safety and Wellbeing	FY26
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 High Performing and Competent Government	FY26
Increase recruitment marketing to attract a wider pool of qualified candidates	Human Resources	High Performing and Competent Government	FY27
Complete a benefits analysis	Human Resources	High Performing and Competent Government	FY27

Human Resources Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
# of educational lunch events for staff	Human Resources	1	Output	6	3	3	3
% of City policies that have been updated	Human Resources	1	Efficiency	N/A	N/A	6%	6%
Average for final approval on position requisition to job posting (excluding weekends and holidays)	Human Resources	1	Efficiency	3.5 days	3.2 days	3.5 days	3.5 days
Average for number of days from job posting closing to applicant referrals to department (excluding weekends and holidays)	Human Resources	1	Efficiency	2.5 days	2.6 days	3 days	3 days
Average for number of days for when risk management meets with employees to when department of Worker's Compensation claim is sent out	Human Resources	2	Efficiency	N/A	.15 days	1 day	1 day

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 2024-25

- ❖ Began digitizing new employee personnel in January.
- ❖ HR leadership established a policy committee that allows for employees to review and update citywide policies.
- ❖ Implemented the LEARN program, an online training platform that gives more training opportunities for employees.
- ❖ Implemented the Bentek employee benefits platform giving employees easier access to their benefits.
- ❖ Have collected over \$30,000 in recoveries by the end of the fiscal year.

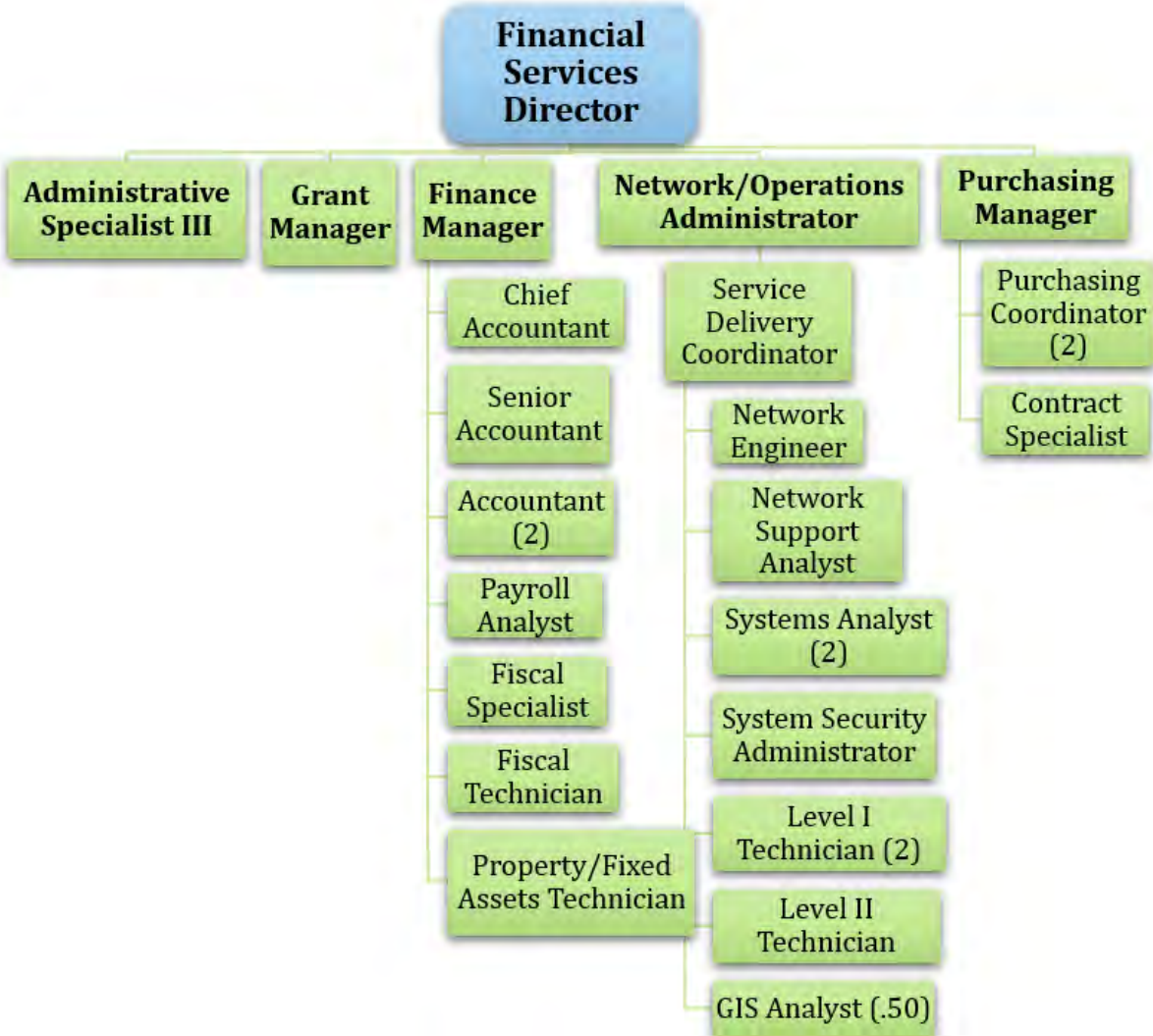
Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Human Resources					
Human Resources Director	1.00	1.00	-	1.00	-
Risk Manager	-	-	-	-	1.00
Human Resources/Risk Management Analyst	1.00	1.00	-	1.00	-
Senior HR Analyst-Recruit & Employee Relations	1.00	1.00	-	1.00	-
Senior HR Analyst-Benefits, Wellness	1.00	1.00	-	1.00	-
Risk Management Administrator	1.00	1.00	-	1.00	-
Administrative Specialist III	-	-	1.00	1.00	-
Total Full Time Equivalents	5.00	5.00	1.00	6.00	1.00

Human Resources

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0105-513.12-00	Regular Salaries & Wages	331,147	390,480	441,719	374,639	527,473
001-0105-513.12-02	Regular Salaries - Additional Pays	7,532	7,600	11,083	9,000	9,000
001-0105-513.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,200	1,213	1,200	1,200
001-0105-513.13-00	Part Time Wages	-	16,226	88,100	91,965	-
001-0105-513.14-00	Overtime	-	127	46	-	-
001-0105-513.21-00	FICA/Medicare Taxes	24,050	29,729	39,268	36,638	41,285
001-0105-513.22-01	Retirement Contributions - FRS	60,449	79,431	107,786	97,280	106,063
001-0105-513.23-00	Medical Insurance	64,378	93,930	90,054	88,579	81,839
001-0105-513.23-02	Medical Insurance - Life & ST Disability	1,905	2,276	2,702	3,152	3,468
001-0105-513.24-00	Worker's Compensation	743	905	941	701	794
	Subtotal Personnel Services	\$ 491,404	\$ 621,904	\$ 782,912	\$ 703,154	\$ 771,122
Operating						
001-0105-513.31-00	Professional Services	182,466	238,064	87,452	138,885	132,435
001-0105-513.34-00	Other Contractual Services	6,793	7,083	6,548	36,650	13,250
001-0105-513.40-00	Travel & Per Diem	1,270	3,260	113	5,000	4,800
001-0105-513.41-00	Communications Services	2,967	3,100	3,353	3,278	3,280
001-0105-513.42-00	Postage & Transportation	1,599	1,705	742	1,700	800
001-0105-513.44-00	Rentals & Leases	1,358	1,389	1,339	1,300	1,500
001-0105-513.44-10	Rentals & Leases/GASB87	2,277	(1,375)	(1,044)	-	-
001-0105-513.45-01	Insurance - Operating Liability	2,154	2,637	1,712	2,040	2,283
001-0105-513.45-02	Insurance - Auto Liability	238	203	-	-	-
001-0105-513.46-00	Repair & Maintenance Services	-	1,892	11,653	3,692	1,800
001-0105-513.47-00	Printing & Binding	3,696	4,065	2,806	4,150	4,150
001-0105-513.48-00	Promotional Activities	4,783	2,794	9,792	10,870	13,538
001-0105-513.49-00	Other Charges/Obligations	10,098	8,517	9,035	23,880	23,835
001-0105-513.51-00	Office Supplies	2,197	4,657	6,923	4,200	4,200
001-0105-513.52-00	Operating Supplies	1,625	657	2,088	4,900	5,900
001-0105-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	705	935	858	1,690	2,221
001-0105-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,552	1,649	945	3,350	3,610
001-0105-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	100	-	250	100	-
001-0105-513.55-00	Training	-	-	643	2,600	2,000
	Subtotal Operating	\$ 226,878	\$ 281,232	\$ 145,208	\$ 248,285	\$ 219,602
Debt service						
001-0105-513.71-01	Lease Payment/GASB87	1,292	1,328	1,032	-	-
001-0105-513.72-01	Int Payment/GASB87	83	47	11	-	-
	Subtotal Debt service	\$ 1,375	\$ 1,375	\$ 1,043	\$ -	\$ -
Total		\$ 719,657	\$ 904,511	\$ 929,163	\$ 951,439	\$ 990,724

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, regulation 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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,485,096	\$ 1,930,855	\$ 2,241,765	\$ 2,213,266
Benefits	652,415	849,429	958,935	1,047,962
Operating	985,104	875,643	1,182,551	1,351,587
Supplies	39,186	40,285	51,926	32,675
Debt service	7,122	306,987	-	-
Total	\$ 3,168,923	\$ 4,003,199	\$ 4,435,177	\$ 4,645,490

Funding Source				
Total	3,168,923	4,003,199	4,435,177	4,645,490
Total	\$ 3,168,923	\$ 4,003,199	\$ 4,435,177	\$ 4,645,490

Financial Services as a percentage of General Fund

5.4%



Finance Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Develop 10 SOPs that address key functions of the purchasing division	Purchasing	High Performing and Competent Government	FY27
Purchase orders are processed within 20 days on average	Purchasing	High Performing and Competent Government	FY26
Upload contracts and COIs to internal portal	Purchasing	High Performing and Competent Government	FY26
Host procurement training once per quarter	Purchasing	High Performing and Competent Government	FY26
Host eight roundtables in a year to educate staff on accounting practices, budgets, and general finance functions	Accounting	High Performing and Competent Government	FY26
Receive GFOA awards for budget presentation and financial reporting	Accounting	Financial Stewardship	FY26
Facilitate all of Utilities, Public Works, and Parks being trained in and using the new work order system	Information Technology	High Performing and Competent Government	FY26
99% IT requests completed within 15 business days	Information Technology	High Performing and Competent Government	FY26
98% up time of forced outage for servers and network	Information Technology	Functional and Updated Infrastructure	FY26
Develop GIS knowledge transfer program to align with succession planning	Information Technology	Preparing for Future Sustainability	FY27

Finance Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Satisfaction rating of roundtable	Accounting	1	Effectiveness	N/A	71%	85%	85%
% of A/P transactions that required corrections as requested by Department	Accounting	5	Efficiency	N/A	1%	1%	1%
Cost of Fixed Assets (citywide)	Accounting	5	Output	\$ 590,060,620	\$ 606,969,228	\$ 625,000,000	\$ 625,000,000
# of days for Departments to process pcard to average # days for Finance	Accounting	5	Efficiency	N/A	N/A	23/10	20/7
# of grants managed	Accounting	5	Output	43	43	51	52
# of grant compliance findings	Accounting	5	Efficiency	0	0	0	0
# of audit adjustments	Accounting	5	Efficiency	0	0	0	0
# of purchase orders processed	Purchasing	5	Output	908	985	1,000	1,200
Average time to process purchase orders	Purchasing	5	Efficiency	27	27	21	20
# RFPs, RFQs, and Bids issued	Purchasing	5	Output	117	125	95	100
# of tech assets maintained by IT	IT	4	Output	N/A	N/A	4,949	4,800
% up time of forced outage for servers	IT	4	Efficiency	N/A	97%	99%	99%
% up time of forced outage for network	IT	4	Efficiency	N/A	96%	99%	99%
% customer satisfaction related to Helpdesk	IT	1	Efficiency	N/A	99%	99%	99%
Average # of days to complete IT request	IT	1	Efficiency	N/A	21	30	15
# of work processes improved with digital transformation	IT	4	Output	N/A	15	55	75

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 2024-25

- ❖ Received the GFOA award for Distinguished Budget presentation and Excellence in financial reporting for FY25.
- ❖ Created an updated strategic plan in partnership with the City Manager's Office.
- ❖ Streamlined several accounting processes with automation.
- ❖ Created public and internal dashboards for public and internal use (project, GIS dashboard, and objective dashboard)
- ❖ Successfully oversaw the Parking and Fire Assessment fee studies.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 742,238	\$ 891,493	\$ 1,003,289	\$ 965,692
Benefits	341,991	413,680	438,947	482,200
Operating	217,800	231,047	250,515	250,226
Supplies	24,340	25,192	33,096	18,845
Debt service	6,563	6,115	-	-
Total \$	1,332,932	\$ 1,567,527	\$ 1,725,847	\$ 1,716,963

Funding Source				
Total	1,332,932	1,567,527	1,725,847	1,716,963
Total \$	1,332,932	\$ 1,567,527	\$ 1,725,847	\$ 1,716,963

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
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Finance - Accounting and Finance					
Finance Director	1.00	1.00	-	1.00	-
Finance Manager	1.00	1.00	-	1.00	-
Chief Accountant	1.00	1.00	-	1.00	-
Performance Management Coordinator	1.00	1.00	(1.00)	-	-
Accountant	2.00	2.00	-	2.00	-
Grant Manager	1.00	1.00	-	1.00	-
Payroll Analyst	1.00	1.00	-	1.00	-
Fiscal Specialist	1.00	1.00	-	1.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Property/Fixed Assets Technician	1.00	1.00	-	1.00	-
Budget Manager	-	-	-	-	1.00
Senior Accountant	1.00	1.00	-	1.00	-
Resource Specialist	-	-	-	-	1.00
Fiscal Technician	1.00	1.00	-	1.00	1.00
Total Full Time Equivalents	13.00	13.00	(1.00)	12.00	3.00

Finance/Accounting

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0401-513.12-00	Regular Salaries & Wages	731,478	728,979	886,018	992,089	961,134
001-0401-513.12-02	Regular Salaries - Additional Pays	1,500	6,281	3,945	3,000	3,033
001-0401-513.12-06	Reg Salaries - Opt Out Health Insurance	1,100	800	1,225	1,200	1,200
001-0401-513.14-00	Overtime	2,772	6,178	305	7,000	325
001-0401-513.21-00	FICA/Medicare Taxes	52,984	53,609	63,700	77,036	73,529
001-0401-513.22-01	Retirement Contributions - FRS	101,801	117,528	152,293	141,364	175,930
001-0401-513.23-00	Medical Insurance	154,013	164,873	190,309	212,588	225,057
001-0401-513.23-02	Medical Insurance - Life & ST Disability	4,865	4,420	5,679	6,473	6,260
001-0401-513.24-00	Worker's Compensation	1,614	1,561	1,699	1,486	1,424
	Subtotal Personnel Services	\$ 1,052,127	\$ 1,084,229	\$ 1,305,173	\$ 1,442,236	\$ 1,447,892
Operating						
001-0401-513.31-00	Professional Services	55,007	51,873	50,735	36,000	34,500
001-0401-513.32-00	Accounting & Auditing	73,000	72,730	78,654	84,000	88,200
001-0401-513.34-00	Other Contractual Services	-	20	106	-	220
001-0401-513.40-00	Travel & Per Diem	944	1,065	2,997	10,142	12,688
001-0401-513.41-00	Communications Services	3,666	4,924	5,602	7,673	5,405
001-0401-513.42-00	Postage & Transportation	2,701	6,838	8,237	7,000	8,320
001-0401-513.44-00	Rentals & Leases	6,541	6,532	6,523	6,685	6,819
001-0401-513.44-10	Rentals & Leases/GASB87	12,345	(6,564)	(6,115)	-	-
001-0401-513.45-01	Insurance - Operating Liability	6,964	8,383	5,406	6,278	7,226
001-0401-513.46-00	Repair & Maintenance Services	1,200	5,382	13,814	14,668	14,843
001-0401-513.47-00	Printing & Binding	2,987	3,863	3,589	4,120	4,590
001-0401-513.49-00	Other Charges/Obligations	71,911	62,754	61,499	73,949	67,415
001-0401-513.51-00	Office Supplies	2,467	1,228	2,409	2,490	2,490
001-0401-513.52-00	Operating Supplies	3,401	1,577	1,901	1,200	2,000
001-0401-513.52-05	Uniforms	-	-	184	-	390
001-0401-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	4,280	3,975	4,657	4,456	1,180
001-0401-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	5,460	17,560	16,041	24,700	12,535
001-0401-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	249	-	-	250	250
	Subtotal Operating	\$ 253,123	\$ 242,140	\$ 256,239	\$ 283,611	\$ 269,071
Debt service						
001-0401-513.71-01	Lease Payment/GASB87	6,387	6,443	6,078	-	-
001-0401-513.72-01	Int Payment/GASB87	177	120	37	-	-
	Subtotal Debt service	\$ 6,564	\$ 6,563	\$ 6,115	\$ -	\$ -
Total		\$ 1,311,814	\$ 1,332,932	\$ 1,567,527	\$ 1,725,847	\$ 1,716,963

Information Technology Services

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 621,371	\$ 800,011	\$ 904,338	\$ 935,262
Benefits	260,444	346,294	392,117	412,022
Operating	730,258	638,555	924,492	1,094,501
Supplies	11,335	12,314	14,800	9,200
Debt service	188	300,591	-	-
Total	\$ 1,623,596	\$ 2,097,765	\$ 2,235,747	\$ 2,450,985

Funding Source				
Total	1,623,596	2,097,765	2,235,747	2,450,985
Total	\$ 1,623,596	\$ 2,097,765	\$ 2,235,747	\$ 2,450,985

Our Accomplishments in 2024-25

- ❖ Implemented a new employee website to provide staff a centralized location for city information.
- ❖ Integrated a call back feature for utility customer service to alleviate phone hold times.
- ❖ Created and revised several internal and external forms to improve work flow processes (CIP request, connection cost form, etc.).
- ❖ 100% of staff migrated to new Microsoft system.
- ❖ Created utility meter usage feeds to the new water meter system and financial system.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Finance - Information Systems					
Communications Manager	-	-	-	-	1.00
Computer Support Technician	-	-	-	-	1.00
Network/Operations Administrator	1.00	1.00	-	1.00	-
Network Engineer	1.00	1.00	-	1.00	-
System Analyst	2.00	2.00	-	2.00	-
Systems Engineer	1.00	1.00	-	1.00	-
System Security Administrator	1.00	1.00	-	1.00	-
Service Delivery Coordinator	1.00	1.00	-	1.00	-
Technician Level I	2.00	2.00	-	2.00	-
Technician Level II	1.00	1.00	-	1.00	-
GIS Analyst **	0.50	0.50	-	0.50	-
Help Desk Technician	-	-	-	-	1.00
	10.50	10.50	-	10.50	3.00

**Split between funds or departments/divisions

Information Technology

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0402-513.12-00	Regular Salaries & Wages	409,578	600,448	780,477	882,735	911,220
001-0402-513.12-02	Regular Salaries - Additional Pays	11,606	12,521	13,676	13,603	14,542
001-0402-513.12-06	Reg Salaries - Opt Out Health Insurance	1,200	600	-	-	-
001-0402-513.14-00	Overtime	7,258	7,802	5,858	8,000	9,500
001-0402-513.21-00	FICA/Medicare Taxes	32,011	46,085	58,927	69,437	71,811
001-0402-513.22-01	Retirement Contributions - FRS	47,564	77,027	108,141	127,873	136,731
001-0402-513.23-00	Medical Insurance	65,593	130,687	171,186	186,015	194,368
001-0402-513.23-02	Medical Insurance - Life & ST Disability	2,836	3,896	5,178	5,784	5,974
001-0402-513.24-00	Worker's Compensation	2,204	2,749	2,862	3,008	3,138
	Subtotal Personnel Services	\$ 579,850	\$ 881,815	\$ 1,146,305	\$ 1,296,455	\$ 1,347,284
Operating						
001-0402-513.31-00	Professional Services	234,000	59,073	-	1,000	500
001-0402-513.41-00	Communications Services	15,637	20,356	13,133	18,779	13,250
001-0402-513.42-00	Postage & Transportation	-	-	146	-	150
001-0402-513.44-00	Rentals & Leases	186	314	167	314	240
001-0402-513.44-10	Rentals & Leases/GASB87	312	(188)	(24,702)	-	-
001-0402-513.45-01	Insurance - Operating Liability	12,974	17,531	14,536	19,248	16,989
001-0402-513.45-02	Insurance - Auto Liability	337	288	358	367	830
001-0402-513.46-00	Repair & Maintenance Services	578,354	619,348	833,637	867,041	1,047,939
001-0402-513.46-04	Repair & Maintenance Services	13,546	12,738	1,674	17,140	14,000
001-0402-513.46-96	GASB 96	-	-	(201,184)	-	-
001-0402-513.47-00	Printing & Binding	255	398	325	603	603
001-0402-513.49-00	Other Charges/Obligations	305	400	465	-	-
001-0402-513.51-00	Office Supplies	129	104	459	500	500
001-0402-513.52-00	Operating Supplies	6,716	10,229	11,053	10,300	6,000
001-0402-513.52-01	Operating Supplies - Gasoline/Diesel/Lubric	696	781	694	1,100	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	400
001-0402-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	214	221	108	2,200	1,000
	Subtotal Operating	\$ 863,661	\$ 741,593	\$ 650,869	\$ 939,292	\$ 1,103,701
Debt service						
001-0402-513.71-01	Lease Payment/GASB87	177	182	23,271	-	-
001-0402-513.71-96	Principal/GASB 96	-	-	272,876	-	-
001-0402-513.72-01	Int Payment/GASB87	11	6	1,431	-	-
001-0402-513.72-96	Int Payment/GASB96	-	-	3,013	-	-
	Subtotal Debt service	\$ 188	\$ 188	\$ 300,591	\$ -	\$ -
Total		\$ 1,443,699	\$ 1,623,596	\$ 2,097,765	\$ 2,235,747	\$ 2,450,985

Purchasing Division

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 121,487	\$ 239,351	\$ 334,138	\$ 312,312
Benefits	49,980	89,455	127,871	153,740
Operating	37,046	6,041	7,544	6,860
Supplies	3,511	2,779	4,030	4,630
Debt service	371	281	-	-
Total \$	212,395	\$ 337,907	\$ 473,583	\$ 477,542

Funding Source				
Total	212,395	337,907	473,583	477,542
Total \$	212,395	\$ 337,907	\$ 473,583	\$ 477,542

Our Accomplishments in 2024-25

- ❖ Introduced new position of Contract Specialist to facilitate and improve contract management.
- ❖ Hosted 2nd annual vendor event "How to do business with the City of Sanford".
- ❖ Conducted external audit of the purchasing division to identify areas of improvement.
- ❖ Updated procurement policy to reflect current standards and state requirements.
- ❖ Employees who handle construction related contracts attended week long contract training.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Finance - Purchasing					
Purchasing Manager **	0.97	0.97	0.03	1.00	-
Contract Specialist	1.00	1.00	-	1.00	-
Purchasing Coordinator	2.00	2.00	-	2.00	-
Total Full Time Equivalents	3.97	3.97	0.03	4.00	-

**Split between funds or departments/divisions

Purchasing

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-0403-513.12-00	Regular Salaries & Wages	75,562	116,690	236,885	331,218	309,992
001-0403-513.12-02	Regular Salaries - Additional Pays	1,120	4,797	1,766	1,720	2,320
001-0403-513.12-06	Reg Salaries - Opt Out Health Insurance	-	-	700	1,200	-
001-0403-513.21-00	FICA/Medicare Taxes	5,772	9,201	18,018	25,657	23,981
001-0403-513.22-01	Retirement Contributions - FRS	8,446	14,715	31,056	46,939	45,425
001-0403-513.23-00	Medical Insurance	14,576	25,048	38,384	52,616	81,839
001-0403-513.23-02	Medical Insurance - Life & ST Disability	532	753	1,440	2,166	2,030
001-0403-513.24-00	Worker's Compensation	170	263	444	493	465
001-0403-513.25-00	Unemployment	-	-	113	-	-
	Subtotal Personnel Services	\$ 106,178	\$ 171,467	\$ 328,806	\$ 462,009	\$ 466,052
Operating						
001-0403-513.31-00	Professional Services	-	32,067	-	-	-
001-0403-513.40-00	Travel & Per Diem	950	937	822	1,100	1,100
001-0403-513.41-00	Communications Services	805	472	1,247	730	730
001-0403-513.42-00	Postage & Transportation	6	86	8	120	90
001-0403-513.44-00	Rentals & Leases	366	479	346	383	501
001-0403-513.44-10	Rentals & Leases/GASB87	613	(370)	(281)	-	-
001-0403-513.45-01	Insurance - Operating Liability	660	893	774	1,040	998
001-0403-513.46-00	Repairs and Maintenance	-	-	200	-	-
001-0403-513.47-00	Printing & Binding	660	692	630	692	692
001-0403-513.48-00	Promotional Activities	-	176	-	250	300
001-0403-513.49-00	Other Charges/Obligations	1,458	1,614	2,295	3,229	2,449
001-0403-513.51-00	Office Supplies	177	519	709	800	800
001-0403-513.52-00	Operating Supplies	237	160	-	200	200
001-0403-513.52-05	Operating Supplies - Uniforms	102	217	155	300	300
001-0403-513.54-01	Books/Pubs/Subsc/Memb - Prof Dues	510	395	865	630	630
001-0403-513.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	380	1,347	1,050	2,100	2,700
001-0403-513.54-03	Books/Pubs/Subsc/Memb - Subscriptions	70	873	-	-	-
	Subtotal Operating	\$ 6,994	\$ 40,557	\$ 8,820	\$ 11,574	\$ 11,490
Debt service						
001-0403-513.71-01	Lease Payment/GASB87	348	358	278	-	-
001-0403-513.72-01	Int Payment/GASB87	22	13	3	-	-
	Subtotal Debt service	\$ 370	\$ 371	\$ 281	\$ -	\$ -
	Total	\$ 113,542	\$ 212,395	\$ 337,907	\$ 473,583	\$ 477,542

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 4,800	\$ 2,300	\$ 2,400	\$ 1,200
Benefits	985,471	888,354	909,780	900,000
Operating	1,939	2,495	15,000	5,000
Other	7,910	4,420	8,000	8,050
Transfers	7,359,876	17,546,080	12,396,531	10,403,771
Total \$	8,359,996	\$ 18,443,649	\$ 13,331,711	\$ 11,318,021

Funding Source	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Total	8,359,996	18,443,649	13,331,711	11,318,021
Total \$	8,359,996	\$ 18,443,649	\$ 13,331,711	\$ 11,318,021

Non-Departmental as a percentage of General Fund

13.2%



Non-Departmental

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-7979-518.12-06	Retiree Payments	8,600	4,800	2,300	2,400	1,200
001-7979-518.23-03	Medical/Life Insurance	796,345	985,471	888,354	909,780	900,000
	Subtotal Personnel Services	\$ 804,945	\$ 990,271	\$ 890,654	\$ 912,180	\$ 901,200
Operating						
001-7979-539.31-00	Professional Services	5,202	1,939	2,495	15,000	5,000
	Subtotal Operating	\$ 5,202	\$ 1,939	\$ 2,495	\$ 15,000	\$ 5,000
Other						
001-7979-569.82-06	Aid to Private Organization	7,268	7,910	4,420	8,000	8,050
	Subtotal Other	\$ 7,268	\$ 7,910	\$ 4,420	\$ 8,000	\$ 8,050
Transfers						
001-7979-581.91-05	Transfers	-	202,080	34,589	60,782	66,434
001-7979-581.91-17	Transfer to LIHEAP	-	-	-	28,912	28,912
001-7979-581.91-20	Transfers-Debt	1,681,412	1,993,966	2,178,023	2,760,968	1,817,547
001-7979-581.91-28	Transfers-Capital Equipment	4,998,449	2,472,260	5,693,201	7,622,291	6,933,897
001-7979-581.91-31	Transfers	43,120	4,954	3,778,452	-	-
001-7979-581.91-37	Transfer-Cemetery	61,859	108,431	-	-	-
001-7979-581.91-39	Transfer-Cemetery	-	1,346,570	-	-	75,000
001-7979-581.91-54	Transfer-Marina	521,304	441,266	12,564	450,000	450,000
001-7979-581.91-63	Transfers	50,000	-	89,253	91,956	91,956
001-7979-581.91-74	Transfers-PAC	-	112,000	145,000	109,700	115,025
001-7979-581.91-79	Transfers-Mayfair	1,054,187	508,749	4,253,655	400,000	400,000
001-7979-581.94-57	Transfers-Marina	-	-	1,114,234	-	-
001-7979-590.99-01	Other Uses	72,638	169,600	247,790	796,922	350,000
001-7979-590.99-70	Other Uses	-	-	(681)	75,000	75,000
	Subtotal Transfers	\$ 8,482,969	\$ 7,359,876	\$ 17,546,080	\$ 12,396,531	\$ 10,403,771
	Total	\$ 9,300,384	\$ 8,359,996	\$ 18,443,649	\$ 13,331,711	\$ 11,318,021

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 oversees the administration of the City's Comprehensive Plan and Land Development Regulations. It is also responsible for enforcing City code compliance and ensuring that building and construction projects adhere to state laws, codes and city ordinances.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,258,421	\$ 1,512,147	\$ 1,644,120	\$ 1,738,884
Benefits	613,762	723,405	796,552	882,172
Operating	219,412	294,116	309,121	340,644
Supplies	66,999	77,724	94,946	91,175
Debt service	4,518	3,428	-	-
Total \$	2,163,112	\$ 2,610,820	\$ 2,844,739	\$ 3,052,875

Funding Source				
Total	2,163,112	2,610,820	2,844,739	3,052,875
Total \$	2,163,112	\$ 2,610,820	\$ 2,844,739	\$ 3,052,875

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	FY26
Ensure 100% of Code Enforcement complaints (external) are investigated within four days	Code Enforcement	Community Safety and Wellbeing	FY26
Maintain a 14-day or less turnaround time for residential plan review	Building	High Performing and Competent Government	FY26
Maintain a 30-day or less turnaround time for commercial I plan review	Building	High Performing and Competent Government	FY26
100% response to business tax receipts applications within two days	Business Tax	High Performing and Competent Government	FY26
Creation of customer satisfaction survey for department internal reviews	Planning	High Performing and Competent Government	FY27
Completion of City Hall breezeway expansion for Development Services	Building	Functional and Updated Infrastructure	FY26
Properly label all scanned historical building records for accurate retrieval	Building	Preparing for Future/Sustainability	FY28
Code Enforcement supervisor receives code enforcement (CEP) designation	Code Enforcement	Functional and Updated Infrastructure	FY26
Two code officers will complete an additional level of FACE certification	Code Enforcement	Functional and Updated Infrastructure	FY26

Development Services Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Average time Development applications processed	Planning	1	Efficiency	47 days	38 days	38 days	41 days
# of Development applications processed	Planning	1	Output	552	711	628	670
# of Development regulations reviewed/updated	Planning	3	Efficiency	3	3	14	5
How many applications were denied by expiration	Planning	1	Effectiveness	N/A	17	20	18
Average amount of days code enforcement	Code Enforcement	1	Efficiency	3	3	3	5
# of code complaints received	Code Enforcement	2	Output	1,068	1,025	888	1,057
# of cases taken to Special Magistrate	Code Enforcement	2	Effectiveness	12.60%	19.50%	30.60%	17.90%
Average amount of days to respond to business tax receipts applications	Business Tax	1	Efficiency	N/A	2 days	2 days	2 days
Business tax receipts billed	Business Tax	5	Output	2,769	2,165	3,265	2,723
average turn around time for residential plan review	Building	1	Efficiency	N/A	9.8 days	8.9 days	9.3 days
Average turn around time for commercial plan review	Building	1	Efficiency	N/A	12.1 days	9.4 days	10.7 days
Total inspections conducted	Building	1	Output	17,790	16,542	18,070	17,306
Total building permits	Building	1	Output	5,765	5,193	6,248	5,721
Total plan reviews conducted	Building	1	Output	5,116	5,976	6,536	6,256

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

Planning Division

The Planning Division plays a vital role in guiding land use and development within the City. It reviews zoning and subdivision applications and ensures compliance with the City's comprehensive plan, zoning ordinances, and associated maps, which serve as the policy and regulatory foundation mandated by state and local laws. Additionally, the division provides expert advice and recommendations on land use and development issues to the City Manager, City Commission, Planning Commission, Historic Preservation Board, residents, businesses, and the broader community.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 772,484	\$ 916,602	\$ 1,029,185	\$ 1,097,980
Benefits	368,703	433,701	478,307	528,147
Operating	57,133	109,028	78,856	73,041
Supplies	44,237	46,647	55,573	53,752
Debt service	3,078	2,335	-	-
Total	\$ 1,245,635	\$ 1,508,313	\$ 1,641,921	\$ 1,752,920

Funding Source				
Total	1,245,635	1,508,313	1,641,921	1,752,920
Total	\$ 1,245,635	\$ 1,508,313	\$ 1,641,921	\$ 1,752,920

Our Accomplishments in 2024-25

- ❖ Updated a minimum of 3 schedules or Articles in the LDR.
- ❖ Worked with the county modifications to the City of Sanford/Seminole County joint planning agreement.
- ❖ Created new protocols to improve communication between departments and with applicants.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Development Services-Planning					
Director of Development Services**	0.50	0.50	-	0.50	-
Planning Director	1.00	1.00	-	1.00	-
Planning Manager	1.00	1.00	-	1.00	-
Project Manager	1.00	1.00	-	1.00	-
Planning Engineer	1.00	1.00	(1.00)	-	-
Planning Engineer/Floodplain Manager	-	-	1.00	1.00	-
Senior Planner	2.00	2.00	-	2.00	-
Historic Preservation Planner	1.00	1.00	-	1.00	-
Planning Technician	1.00	1.00	-	1.00	-
Administrative Specialist I	1.00	1.00	-	1.00	-
Administrative Support Supervisor **	0.25	-	-	-	-
Administrative Services Manager	-	0.25	-	0.25	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Development Services Inspector	1.00	1.00	-	1.00	-
Principal Planner	-	-	-	-	1.00
Intern	-	-	-	-	0.50
Total Full Time Equivalents	11.75	11.75	-	11.75	1.50

**Split between funds or departments/divisions

Planning

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-1110-515.12-00	Regular Salaries & Wages	629,292	761,022	904,565	1,017,775	1,087,090
001-1110-515.12-02	Regular Salaries - Additional Pays	11,386	9,734	9,291	8,610	8,090
001-1110-515.12-06	Reg Salaries - Opt Out Health Insurance	1,250	1,500	1,516	1,500	1,500
001-1110-515.14-00	Overtime	10	228	1,230	1,300	1,300
001-1110-515.21-00	FICA/Medicare Taxes	47,568	57,185	68,026	78,096	82,578
001-1110-515.22-01	Retirement Contributions - FRS	94,156	128,449	170,948	202,204	218,444
001-1110-515.23-00	Medical Insurance	120,010	164,831	177,926	180,138	206,207
001-1110-515.23-02	Medical Insurance - Life & ST Disability	4,075	4,896	5,964	6,603	7,047
001-1110-515.24-00	Worker's Compensation	13,893	13,342	10,837	11,266	13,871
	Subtotal Personnel Services	\$ 921,640	\$ 1,141,187	\$ 1,350,303	\$ 1,507,492	\$ 1,626,127
Operating						
001-1110-515.31-00	Professional Services	3,006	-	45,608	-	-
001-1110-515.40-00	Travel & Per Diem	582	3,192	4,792	6,000	9,700
001-1110-515.41-00	Communications Services	7,452	9,282	11,309	11,448	11,448
001-1110-515.42-00	Postage & Transportation	1,969	2,694	2,227	2,300	2,300
001-1110-515.44-00	Rentals & Leases	3,040	2,930	3,021	2,436	1,225
001-1110-515.44-10	Rentals & Leases/GASB87	5,096	(3,077)	(2,336)	-	-
001-1110-515.45-01	Insurance - Operating Liability	5,967	7,287	4,796	5,707	6,400
001-1110-515.45-02	Insurance - Auto Liability	369	315	466	477	1,080
001-1110-515.46-00	Repair & Maintenance Services	16,766	19,533	20,567	29,900	20,300
001-1110-515.47-00	Printing & Binding	5,663	3,949	4,316	4,088	4,088
001-1110-515.48-00	Promotional Activities	-	60	563	1,000	1,000
001-1110-515.49-00	Other Charges/Obligations	14,847	10,968	13,699	15,500	15,500
001-1110-515.51-00	Office Supplies	1,478	2,655	2,752	2,500	2,500
001-1110-515.52-00	Operating Supplies	2,419	184	615	3,800	2,500
001-1110-515.52-01	Operating Supplies - Gasoline/Diesel/Lubric	857	1,320	668	1,200	1,200
001-1110-515.52-05	Operating Supplies - Uniforms	1,082	1,539	1,808	2,225	2,225
001-1110-515.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,852	4,486	5,360	4,294	5,420
001-1110-515.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,222	3,030	3,858	5,800	4,380
001-1110-515.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	-	-	1,000	-
001-1110-515.54-05	Books/Pubs/Subsc/Memb - Metro Plan	30,896	31,023	31,586	32,254	33,949
001-1110-515.55-00	Training	-	-	-	2,500	1,578
	Subtotal Operating	\$ 105,563	\$ 101,370	\$ 155,675	\$ 134,429	\$ 126,793
Debt service						
001-1110-515.71-01	Lease Payment/GASB87	2,892	2,972	2,310	-	-
001-1110-515.72-01	Int Payment/GASB87	186	106	25	-	-
	Subtotal Debt service	\$ 3,078	\$ 3,078	\$ 2,335	\$ -	\$ -
Total \$		1,030,281	\$ 1,245,635	\$ 1,508,313	\$ 1,641,921	\$ 1,752,920

Code Enforcement Division

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 383,800	\$ 467,721	\$ 515,171	\$ 565,589
Benefits	193,332	224,745	275,200	312,242
Operating	151,156	165,443	219,503	245,123
Supplies	22,697	31,077	38,298	36,363
Debt service	956	726	-	-
Total \$	751,941	\$ 889,712	\$ 1,048,172	\$ 1,159,317

Funding Source				
Total	751,941	889,712	1,048,172	1,159,317
Total \$	751,941	\$ 889,712	\$ 1,048,172	\$ 1,159,317

Our Accomplishments in 2024-25

- ❖ Code Enforcement Supervisor completed Level 2 FACE (Florida Association of Code Enforcement) certification.
- ❖ Conducted a yearly Code Enforcement Training Academy in house.
- ❖ Expanded our community engagement program designed to educate the public about code enforcement activities.
- ❖ All officers received Level 1 or Level 2 FACE certification.
- ❖ All current officers completed FDLE's (Florida Department of Law Enforcement) Parking Enforcement Specialist Course.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Code Enforcement					
Director of Development Services**	0.15	0.15	-	0.15	-
Administrative Coordinator	-	-	-	-	-
Administrative Support Supervisor **	0.50	-	-	-	-
Administrative Services Manager **	-	0.50	-	0.50	-
Administrative Specialist I	1.00	1.00	-	1.00	-
Code Enforcement Officer	5.00	5.50	0.50	6.00	-
Code Enforcement Supervisor	1.00	1.00	-	1.00	-
Total Full Time Equivalents	7.65	8.15	0.50	8.65	-

**Split between funds or departments/divisions

Code Enforcement

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-1103-519.12-00	Regular Salaries & Wages	310,117	371,540	451,240	478,514	549,899
001-1103-519.12-02	Regular Salaries - Additional Pays	-	625	1,027	90	90
001-1103-519.12-06	Reg Salaries - Opt Out Health Insurance	1,470	1,300	906	600	600
001-1103-519.13-00	Part Time Wages	-	-	-	26,767	-
001-1103-519.14-00	Overtime	4,599	10,335	14,548	9,200	15,000
001-1103-519.21-00	FICA/Medicare Taxes	23,203	28,567	34,620	39,563	43,440
001-1103-519.22-01	Retirement Contributions - FRS	46,136	58,948	77,490	77,731	87,558
001-1103-519.23-00	Medical Insurance	62,883	97,061	103,341	144,383	166,747
001-1103-519.23-02	Medical Insurance - Life & ST Disability	1,741	2,095	2,415	3,313	3,629
001-1103-519.24-00	Worker's Compensation	4,687	6,661	6,879	10,210	10,868
001-1103-519.25-00	Unemployment	401	-	-	-	-
	Subtotal Personnel Services	\$ 455,237	\$ 577,132	\$ 692,466	\$ 790,371	\$ 877,831
Operating						
001-1103-519.31-00	Professional Services	12,979	13,711	27,417	15,500	15,500
001-1103-519.34-00	Other Contractual Services	-	22,111	16,385	-	17,130
001-1103-519.34-01	Other Contractual Services - Lot Mowing	35,125	42,365	36,202	50,000	45,000
001-1103-519.34-02	Other Contractual Services - Demolition	35,955	-	-	80,000	80,000
001-1103-519.40-00	Travel & Per Diem	31	4,516	5,649	7,000	10,000
001-1103-519.41-00	Communications Services	8,813	8,451	9,952	9,164	9,592
001-1103-519.42-00	Postage & Transportation	8,567	12,361	14,534	11,000	14,000
001-1103-519.44-00	Rentals & Leases	945	1,010	925	958	1,100
001-1103-519.44-10	Rentals & Leases/GASB87	1,584	(956)	(726)	-	-
001-1103-519.45-01	Insurance - Operating Liability	3,724	4,494	3,108	3,757	4,400
001-1103-519.45-02	Insurance - Auto Liability	2,201	1,880	2,587	2,649	8,251
001-1103-519.46-00	Repair & Maintenance Services	20,056	25,193	34,601	24,800	24,300
001-1103-519.47-00	Printing & Binding	2,431	3,475	4,631	2,175	2,050
001-1103-519.48-00	Promotional Activities	-	-	-	1,000	1,000
001-1103-519.49-00	Other Charges/Obligations	9,297	12,545	10,178	11,500	12,800
001-1103-519.51-00	Office Supplies	2,761	2,621	3,528	3,250	3,250
001-1103-519.52-00	Operating Supplies	1,665	2,123	2,556	3,000	3,000
001-1103-519.52-01	Operating Supplies - Gasoline/Diesel/Lubric	12,635	11,307	12,667	12,723	12,723
001-1103-519.52-05	Operating Supplies - Uniforms	2,118	1,410	2,523	6,650	5,500
001-1103-519.54-01	Books/Pubs/Subsc/Memb - Prof Dues	480	1,095	1,094	1,800	2,140
001-1103-519.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,845	565	5,299	3,675	3,250
001-1103-519.55-00	Training	-	3,576	3,410	7,200	6,500
	Subtotal Operating	\$ 165,212	\$ 173,853	\$ 196,520	\$ 257,801	\$ 281,486
Debt service						
001-1103-519.71-01	Lease Payment/GASB87	899	923	718	-	-
001-1103-519.72-01	Int Payment/GASB87	58	33	8	-	-
	Subtotal Debt service	\$ 957	\$ 956	\$ 726	\$ -	\$ -
Total \$		\$ 621,406	\$ 751,941	\$ 889,712	\$ 1,048,172	\$ 1,159,317

Business Tax Receipts Division

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 102,137	\$ 127,824	\$ 99,764	\$ 75,315
Benefits	51,727	64,959	43,045	41,783
Operating	11,123	19,645	10,762	22,480
Supplies	65	-	1,075	1,060
Debt service	484	367	-	-
Total \$	165,536	\$ 212,795	\$ 154,646	\$ 140,638

Funding Source				
Total	165,536	212,795	154,646	140,638
Total \$	165,536	\$ 212,795	\$ 154,646	\$ 140,638

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
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Business Tax Receipts					
Deputy Building Official **	0.05	0.05	-	0.05	-
Information and Licensing Coordinator	1.00	1.00	-	1.00	-
Permit Coordinator **	0.09	0.09	-	0.09	-
Administrative Specialist III **	0.10	0.10	-	0.10	-
Total Full Time Equivalents	1.24	1.24	-	1.24	-

**Split between funds or departments/divisions

Business Tax Receipts

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-1101-513.12-00	Regular Salaries & Wages	90,811	101,114	126,056	99,092	74,515
001-1101-513.12-02	Regular Salaries - Additional Pays	29	654	1,695	-	-
001-1101-513.12-06	Reg Salaries - Opt Out Health Insurance	96	42	33	72	-
001-1101-513.14-00	Overtime	534	327	40	600	800
001-1101-513.21-00	FICA/Medicare Taxes	6,450	7,214	9,288	7,661	5,783
001-1101-513.22-01	Retirement Contributions - FRS	10,134	12,682	17,304	14,106	11,018
001-1101-513.23-00	Medical Insurance	22,454	30,950	37,395	20,317	24,250
001-1101-513.23-02	Medical Insurance - Life & ST Disability	617	656	730	640	484
001-1101-513.24-00	Worker's Compensation	230	225	242	321	248
	Subtotal Personnel Services	\$ 131,355	\$ 153,864	\$ 192,783	\$ 142,809	\$ 117,098
Operating						
001-1101-513.34-00	Other Contractual Services	-	273	41	250	250
001-1101-513.40-00	Travel & Per Diem	-	-	-	1,000	1,000
001-1101-513.41-00	Communications Services	98	95	95	20	95
001-1101-513.42-00	Postage & Transportation	792	412	32	950	950
001-1101-513.44-00	Rentals & Leases	477	581	458	730	482
001-1101-513.44-10	Rentals & Leases/GASB87	800	(483)	(367)	-	-
001-1101-513.45-01	Insurance - Operating Liability	19	19	22	212	203
001-1101-513.46-00	Repair & Maintenance Services	-	-	88	-	-
001-1101-513.47-00	Printing & Binding	621	407	434	600	600
001-1101-513.49-00	Other Charges/Obligations	7,149	9,819	18,842	7,000	18,900
001-1101-513.51-00	Office Supplies	-	-	-	260	260
001-1101-513.52-00	Operating Supplies	2,378	-	-	250	250
	Operating Supplies - Gasoline/Diesel/Lubric	326	-	-	-	-
001-1101-513.52-01	Books/Pubs/Subsc/Memb - Prof Dues	50	65	-	65	50
001-1101-513.54-01	Books/Pubs/Subsc/Memb -Conf/Seminar	315	-	-	500	500
	Subtotal Operating	\$ 13,025	\$ 11,188	\$ 19,645	\$ 11,837	\$ 23,540
Debt service						
001-1101-513.71-01	Lease Payment/GASB87	454	467	363	-	-
001-1101-513.72-01	Int Payment/GASB87	29	17	4	-	-
	Subtotal Debt service	\$ 483	\$ 484	\$ 367	\$ -	\$ -
	Total	\$ 144,863	\$ 165,536	\$ 212,795	\$ 154,646	\$ 140,638

Building Division & Building Inspection Fund

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 806,364	\$ 847,948	\$ 1,138,711	\$ 1,114,059
Benefits	363,343	369,778	449,626	556,881
Operating	813,055	778,125	679,334	678,943
Supplies	37,522	40,272	34,732	35,522
Capital	41,474	2,069,219	-	245,000
Debt service	3,989	3,028	-	-
Transfers	-	5,905	-	-
Total \$	2,065,747	\$ 4,114,275	\$ 2,302,403	\$ 2,630,405

Our Accomplishments in 2024-25

- ❖ Completed building records and scanning project.
- ❖ Completed bidding process and started construction of Breezeway Expansion for the Building Division.
- ❖ Created and filled the new permitting manager position.
- ❖ Modified permitting guidelines to reflect new Florida Building Code requirements.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Building Inspection Fund					
Director of Development Services**	0.35	0.35	-	0.35	-
Building Official **	1.00	1.00	-	1.00	-
Deputy Building Official **	0.95	0.95	-	0.95	-
Plans Examiner	2.00	2.00	-	2.00	-
Building Codes Inspector I	1.00	1.00	-	1.00	-
Building Codes Inspector II	1.00	1.00	-	1.00	1.00
Building Codes Inspector III	2.00	2.00	-	2.00	-
Permit Manager	-	1.00	-	1.00	-
Permit Technician II	-	-	-	-	1.00
Permit Coordinator **	2.91	2.91	-	2.91	-
Administrative Support Supervisor **	0.25	-	-	-	-
Administrative Services Manager **	-	0.25	-	0.25	-
Administrative Specialist I	1.00	1.00	-	1.00	-
Administrative Specialist III **	0.90	0.90	-	0.90	-
Total Full Time Equivalents	13.36	14.36	-	14.36	2.00

**Split between funds or departments/divisions

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

POLICE DEPARTMENT



Mission Statement

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

Values

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 10,558,940	\$ 12,231,925	\$ 13,246,273	\$ 15,503,891
Benefits	5,584,129	6,522,455	7,090,773	8,643,442
Operating	2,603,974	3,870,526	3,065,499	3,419,545
Supplies	774,217	872,676	1,071,512	1,152,743
Debt service	401,092	3,795	-	-
Total	\$ 19,922,352	\$ 23,501,377	\$ 24,474,057	\$ 28,719,621

Funding Source				
Total	19,922,352	23,501,377	24,474,057	28,719,621
Total	\$ 19,922,352	\$ 23,501,377	\$ 24,474,057	\$ 28,719,621

Police Department as a percentage of General Fund

33.6%



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	FY26
Deploy the community activities trailer into the community a minimum of six times per year	Professional Standards & Community Engagement	Community Safety and Wellbeing	FY26
Conduct five targeted traffic operations focusing on pedestrian, bicyclist, motorist, and officer safety. These operations will include seat belt, crosswalk, moveover, and bicycle violations	Patrol	Community Safety and Wellbeing	FY26
The Criminal Investigations section will conduct five proactive operations throughout the City of Sanford in an effort to deter all categorized crimes	Strategic Services	Community Safety and Wellbeing	FY26

Police Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
# of Internal affairs investigations	Professional Standards &Community Engagement	1	Efficiency	5	4	4	4
# of citizen complaints	Professional Standards &Community Engagement	1	Output	5	1	3	3
# of crime prevention/community education and unit sponsored events (CRU)	Professional Standards &Community Engagement	2	Output	251	344	350	350
Training hours (student hours)	Professional Standards &Community Engagement	1	Efficiency	11,880	8,441	10,000	10,000
Total calls for service	Patrol	2	Output	108,590	112,416	114,000	114,000
# traffic citations/warnings issued	Patrol	2	Output	9,288	13,547	14,000	14,500
# part 1 crimes	Patrol	2	Output	2,199	1,870	-	-
% of reports submitted via online web form	Patrol	2	Output	N/A	512	520	550
Average response time to priority 1 calls (min)	Patrol	2	Efficiency	2.15	1.74	2.05	2.06
Average response time to non-emergency calls (min)	Patrol	2	Efficiency	13.50	11.65	12.15	12.20
Average number calls per patrol officer	Patrol	2	Efficiency	2,299	2,700	2,741	2,783
# of cases assigned to CID	Strategic Services	2	Effectiveness	928	1,427	1,447	1,467
% of investigations cases cleared by arrest/capias	Strategic Services	1	Effectiveness	9.50%	11.20%	11.50%	11.70%
# of reports cleared by arrest/capias (patrol)	Patrol	2	Output	1,904	2,061	2,061	2,061
# of traffic accident reports (patrol)	Patrol	2	Output	2,234	2,199	2,300	2,400

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

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

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

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

Police Department Combined

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2020-521.12-00	Regular Salaries & Wages	18,204,970	9,571,194	10,924,989	12,067,455	14,058,358
001-2020-521.12-02	Regular Salaries - Additional Pays	280,488	143,725	184,527	192,759	202,860
001-2020-521.12-05	Regular Salaries - Incentive Bonus	-	-	-	4,680	3,510
001-2020-521.12-06	Reg Salaries - Opt Out Health Insurance	38,450	20,300	25,589	21,060	19,890
001-2020-521.13-00	Part Time Wages	-	-	-	104,627	56,779
001-2020-521.14-00	Overtime	1,158,087	710,594	980,749	727,526	1,034,963
001-2020-521.15-00	Special Pay	86,268	34,756	39,853	44,526	43,876
001-2020-521.15-02	Special Pay - Police State Incentive	171,076	78,371	76,218	83,640	83,655
001-2020-521.21-00	FICA/Medicare Taxes	1,468,209	779,607	902,843	1,012,247	1,183,977
001-2020-521.22-01	Retirement Contributions - FRS	2,414,860	1,470,259	2,041,633	2,167,194	2,994,302
001-2020-521.22-02	Retirement Contributions - Police Pension	1,220,317	642,413	857,234	886,466	942,223
001-2020-521.22-06	Retirement Contributions - City Cont 457	47,192	23,984	24,115	28,816	31,162
001-2020-521.23-00	Medical Insurance	3,463,246	2,272,949	2,300,858	2,564,148	2,983,843
001-2020-521.23-02	Medical Insurance - Life & ST Disability	50,983	26,124	31,138	40,452	45,748
001-2020-521.24-00	Worker's Compensation	700,724	365,245	364,216	391,450	462,187
001-2020-521.25-00	Unemployment Compensation	2,955	3,548	418	-	-
	Subtotal Personnel Services	\$ 29,307,825	\$ 16,143,069	\$ 18,754,380	\$ 20,337,046	\$ 24,147,333
Operating						
001-2020-521.31-00	Professional Services	69,636	30,711	42,710	4,300	7,139
001-2020-521.34-00	Other Contractual Services	1,382,021	732,254	729,008	816,240	859,890
001-2020-521.40-00	Travel & Per Diem	39,724	43,258	29,638	41,332	52,113
001-2020-521.41-00	Communications Services	471,141	241,343	250,814	276,330	293,853
001-2020-521.42-00	Postage & Transportation	5,617	1,443	1,442	4,803	3,171
001-2020-521.43-00	Utility Services	208,884	123,917	119,683	123,916	124,843
001-2020-521.44-00	Rentals & Leases	348,528	229,381	207,990	262,458	256,075
001-2020-521.44-10	Rentals & Leases	-	(122,570)	201,288	-	-
001-2020-521.45-01	Insurance - Operating Liability	178,105	119,512	110,775	144,738	130,713
001-2020-521.45-02	Insurance - Auto Liability	139,170	75,885	110,775	91,179	229,175
001-2020-521.46-00	Repair & Maintenance Services	1,297,570	762,667	820,191	1,137,890	1,304,440
001-2020-521.46-96	Repair & Maintenance Services	-	278,523	1,150,986	-	-
001-2020-521.47-00	Printing & Binding	20,951	10,099	13,653	19,377	16,435
001-2020-521.48-00	Promotional Activities	36,681	28,432	41,689	45,500	45,633
001-2020-521.49-00	Other Charges/Obligations	104,973	49,119	39,884	97,436	96,065
001-2020-521.51-00	Office Supplies	23,976	15,737	17,358	19,347	22,028
001-2020-521.52-00	Operating Supplies	416,092	152,966	245,423	299,827	333,211
001-2020-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	784,267	392,746	408,491	493,418	481,250
001-2020-521.52-05	Operating Supplies - Uniforms	195,394	118,444	90,793	149,748	150,437
001-2020-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	11,371	7,031	4,292	13,837	15,932
001-2020-521.54-02	Books/Pubs/Subsc/Memb - Conf/Seminar	48,183	40,116	18,149	11,550	5,772
001-2020-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	2,871	21	3,299	5,110	5,160
001-2020-521.54-04	Books/Pubs/Subsc/Memb - Subscriptions	37,415	47,156	84,871	78,675	138,953
	Subtotal Operating	\$ 5,822,570	\$ 3,378,191	\$ 4,743,202	\$ 4,137,011	\$ 4,572,288
Debt service						
001-2020-521.71-01	Lease Payment/GASB87	-	121,399	3,715	-	-
001-2020-521.71-96	Lease Payment/GASB87	-	278,522	40	-	-
001-2020-521.72-01	Int Payment/GASB87	-	1,171	40	-	-
	Subtotal Debt service	\$ -	\$ 401,092	\$ 3,795	\$ -	\$ -
Total		\$ 35,130,395	\$ 19,922,352	\$ 23,501,377	\$ 24,474,057	\$ 28,719,621

Administration

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 891,770	\$ 1,059,965	\$ 1,205,522	\$ 1,254,214
Benefits	486,532	517,140	589,107	622,843
Operating	557,737	564,565	758,101	772,357
Supplies	47,188	77,513	76,781	107,504
Debt service	3,501	2,658	-	-
Total	\$ 1,986,728	\$ 2,221,841	\$ 2,629,511	\$ 2,756,918

Funding Source				
Total	1,986,728	2,221,841	2,629,511	2,756,918
Total	\$ 1,986,728	\$ 2,221,841	\$ 2,629,511	\$ 2,756,918

Our Accomplishments in 2024-25

- ❖ In 2024, expanded number of Community Service Officers to address non-emergency related offenses.
- ❖ Purchased the Meridian Barrier and trailer kit, including nine safety barriers to be used during events held by the city.
- ❖ The agency was accredited in October, receiving the distinguished accolade of an Excelsior Accredited Agency.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Police - Administration					
Police Chief	1.00	1.00	-	1.00	-
Deputy Police Chief	1.00	1.00	-	1.00	-
Public Information Officer **	0.95	0.95	-	0.95	-
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	2.00	(1.00)	1.00	-
Total Full Time Equivalents	13.95	13.95	(1.00)	12.95	2.00

**Split between funds or departments/divisions

Police Administration

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2022-521.12-00	Regular Salaries & Wages	748,282	867,031	1,007,948	1,061,894	1,123,022
001-2022-521.12-02	Regular Salaries - Additional Pays	3,540	5,439	6,877	6,611	6,611
001-2022-521.12-06	Reg Salaries - Opt Out Health Insurance	-	-	1,413	1,170	1,170
001-2022-521.13-00	Part Time Wages	-	-	-	104,627	56,779
001-2022-521.14-00	Overtime	20,370	15,701	39,029	25,526	60,938
001-2022-521.15-00	Special Pay	1,004	1,000	1,477	1,950	1,950
001-2022-521.15-02	Special Pay - Police State Incentive	2,426	2,599	3,221	3,744	3,744
001-2022-521.21-00	FICA/Medicare Taxes	56,446	64,933	77,268	90,806	93,543
001-2022-521.22-01	Retirement Contributions - FRS	87,696	103,624	146,757	178,130	199,248
001-2022-521.22-02	Retirement Contributions - Police Pension	26,379	11,197	9,416	-	-
001-2022-521.22-06	Retirement Contributions - City Cont 457	24,000	23,984	24,115	28,816	31,162
001-2022-521.23-00	Medical Insurance	203,336	258,934	234,776	264,042	269,873
001-2022-521.23-02	Medical Insurance - Life & ST Disability	4,760	5,094	5,716	7,406	7,430
001-2022-521.24-00	Worker's Compensation	15,239	18,766	19,092	19,907	21,587
001-2022-521.25-00	Unemployment Compensation	69	-	-	-	-
	Subtotal Personnel Services	\$ 1,193,547	\$ 1,378,302	\$ 1,577,105	\$ 1,794,629	\$ 1,877,057
Operating						
001-2022-521.31-00	Professional Services	31,857	28,560	35,976	300	300
001-2022-521.34-00	Other Contractual Services	434	24,754	208	31,000	36,388
001-2022-521.40-00	Travel & Per Diem	2,897	7,305	9,934	17,418	17,340
001-2022-521.41-00	Communications Services	32,515	25,819	33,119	47,700	50,191
001-2022-521.42-00	Postage & Transportation	4,062	1,374	1,428	4,732	3,100
001-2022-521.43-00	Utility Services	115,343	123,917	119,683	123,916	124,843
001-2022-521.44-00	Rentals & Leases	12,131	21,803	28,033	36,385	33,066
001-2022-521.44-10	Rentals & Leases/GASB87	5,798	(3,501)	(2,657)	-	-
001-2022-521.45-01	Insurance - Operating Liability	90,997	119,512	110,775	144,738	130,713
001-2022-521.45-02	Insurance - Auto Liability	3,160	3,035	4,430	3,647	9,167
001-2022-521.46-00	Repair & Maintenance Services	116,110	147,502	181,216	280,024	305,852
001-2022-521.47-00	Printing & Binding	3,793	4,386	5,956	4,318	5,999
001-2022-521.48-00	Promotional Activities	20,601	27,307	23,837	30,500	30,500
001-2022-521.49-00	Other Charges/Obligations	19,722	25,964	12,627	33,423	24,898
001-2022-521.51-00	Office Supplies	3,304	7,384	7,573	3,877	9,754
001-2022-521.52-00	Operating Supplies	21,350	20,223	41,929	27,943	50,251
001-2022-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	28,973	11,295	14,394	15,000	15,494
001-2022-521.52-05	Operating Supplies - Uniforms	2,777	4,081	5,711	6,000	6,689
001-2022-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	3,070	1,795	2,847	6,717	8,022
001-2022-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,375	2,410	2,885	5,772	5,772
001-2022-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	2,499	-	49	-	50
001-2022-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	7,800	-	2,125	11,472	11,472
	Subtotal Operating	\$ 530,568	\$ 604,925	\$ 642,078	\$ 834,882	\$ 879,861
Debt service						
001-2022-521.71-01	Lease Payment/GASB87	3,290	3,381	2,629	-	-
001-2022-521.72-01	Int Payment/GASB87	211	120	29	-	-
	Subtotal Debt service	\$ 3,501	\$ 3,501	\$ 2,658	\$ -	\$ -
Total		\$ 1,727,616	\$ 1,986,728	\$ 2,221,841	\$ 2,629,511	\$ 2,756,918

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 5,344,581	\$ 5,975,354	\$ 6,054,440	\$ 7,600,632
Benefits	2,873,883	3,243,739	3,209,254	4,183,192
Operating	1,471,380	1,523,000	1,699,371	1,951,374
Supplies	455,631	513,932	612,654	634,984
Debt service	1,447	1,098	-	-
Total	\$ 10,146,922	\$ 11,257,123	\$ 11,575,719	\$ 14,370,182

Funding Source				
Total	10,146,922	11,257,123	11,575,719	14,370,182
Total	\$ 10,146,922	\$ 11,257,123	\$ 11,575,719	\$ 14,370,182

Our Accomplishments in 2024-25

- ❖ 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.
- ❖ Reduced part I crimes 14.38% from 2023.
- ❖ Utilized new license plate readers once per quarter in aiding and enhancing open investigations.
- ❖ Increased community outreach levels achieved in 2023 in all zones.
- ❖ Conducted one DUI specific traffic operations per quarter in 2024.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Police - Patrol					
Sergeant	9.00	9.00	-	9.00	2.00
Captain	1.00	1.00	-	1.00	-
Lieutenant	4.00	4.00	-	4.00	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Community Service Officer	6.00	9.00	-	9.00	-
Officer	60.00	65.00	-	65.00	-
Total Full Time Equivalents	81.00	89.00	-	89.00	2.00

Patrol

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2023-521.12-00	Regular Salaries & Wages	4,430,567	4,691,807	5,233,127	5,498,514	6,882,797
001-2023-521.12-02	Regular Salaries - Additional Pays	86,272	89,267	117,313	119,555	124,508
001-2023-521.12-06	Reg Salaries - Opt Out Health Insurance	10,500	11,400	14,636	15,210	15,210
001-2023-521.14-00	Overtime	352,989	372,445	514,169	370,500	516,750
001-2023-521.15-00	Special Pay	18,405	15,294	18,666	17,550	21,938
001-2023-521.15-02	Special Pay - Police State Incentive	44,607	38,980	35,909	33,111	39,429
001-2023-521.21-00	FICA/Medicare Taxes	362,539	385,506	439,433	463,358	581,621
001-2023-521.22-01	Retirement Contributions - FRS	727,744	773,235	1,040,437	1,070,973	1,513,195
001-2023-521.22-02	Retirement Contributions - Police Pension	140,829	340,769	459,403	377,521	439,220
001-2023-521.23-00	Medical Insurance	908,574	1,098,981	1,082,866	1,093,998	1,394,248
001-2023-521.23-02	Medical Insurance - Life & ST Disability	11,770	11,817	14,008	16,684	19,939
001-2023-521.24-00	Worker's Compensation	180,156	188,037	184,167	186,720	234,969
001-2023-521.25-00	Unemployment Compensation	-	3,548	-	-	-
	Subtotal Personnel Services	\$ 7,274,952	\$ 8,021,086	\$ 9,154,134	\$ 9,263,694	\$ 11,783,824
Operating						
001-2023-521.31-00	Professional Services	1,177	2,151	6,734	4,000	6,839
001-2023-521.34-00	Other Contractual Services	686,900	707,500	728,800	765,240	803,502
001-2023-521.40-00	Travel & Per Diem	-	1,180	2,483	-	-
001-2023-521.41-00	Communications Services	131,923	159,283	158,322	153,521	170,062
001-2023-521.44-00	Rentals & Leases	1,729	46,541	39,209	48,362	46,814
001-2023-521.44-10	Rentals & Leases/GASB87	2,395	(1,446)	(1,098)	-	-
001-2023-521.45-02	Insurance - Auto Liability	45,035	43,253	63,139	51,972	130,630
001-2023-521.46-00	Repair & Maintenance Services	481,370	507,270	513,679	664,936	782,967
001-2023-521.47-00	Printing & Binding	4,956	2,824	4,593	7,000	5,869
001-2023-521.48-00	Promotional Activities	-	-	2,649	-	-
001-2023-521.49-00	Other Charges/Obligations	5,819	2,824	4,490	4,340	4,691
001-2023-521.51-00	Office Supplies	1,119	1,399	1,007	3,450	2,246
001-2023-521.52-00	Operating Supplies	105,219	72,600	134,622	184,457	182,885
	Operating Supplies -					
	Gasoline/Diesel/Lubric	255,751	272,431	303,294	299,419	324,525
001-2023-521.52-05	Operating Supplies - Uniforms	69,643	99,289	73,219	125,328	125,328
001-2023-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	320	-	-	-	-
001-2023-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	450	2,219	500	-	-
001-2023-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	(5,588)	7,693	1,290	-	-
	Subtotal Operating	\$ 1,788,218	\$ 1,927,011	\$ 2,036,932	\$ 2,312,025	\$ 2,586,358
Debt service						
001-2023-521.71-01	Lease Payment/GASB87	1,359	1,397	1,086	-	-
001-2023-521.72-01	Int Payment/GASB87	87	50	12	-	-
	Subtotal Debt service	\$ 1,446	\$ 1,447	\$ 1,098	\$ -	\$ -
Total		\$ 9,064,616	\$ 9,949,544	\$ 11,192,164	\$ 11,575,719	\$ 14,370,182

Police COPS Grant

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2029-521.12-00	Regular Salaries & Wages	145,101	115,570	37,278	-	-
001-2029-521.12-02	Regular Salaries - Additional Pays	3,370	1,205	121	-	-
001-2029-521.14-00	Overtime	9,881	5,803	3,004	-	-
001-2029-521.15-00	Special Pay	1,004	996	465	-	-
001-2029-521.15-02	Special Pay - Police State Incentive	1,946	1,814	666	-	-
001-2029-521.21-00	FICA/Medicare Taxes	12,108	9,393	3,105	-	-
001-2029-521.22-01	Retirement Contributions - FRS	35,745	27,165	10,064	-	-
001-2029-521.23-00	Medical Insurance	36,440	30,527	8,858	-	-
001-2029-521.23-02	Medical Insurance - Life & ST Disability	282	194	68	-	-
001-2029-521.24-00	Worker's Compensation	6,031	4,711	1,330	-	-
	Subtotal Personnel Services	\$ 251,908	\$ 197,378	\$ 64,959	- \$	-
	Total \$	251,908	\$ 197,378	\$ 64,959	- \$	-

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,919,288	\$ 2,191,005	\$ 2,686,328	\$ 3,083,700
Benefits	982,956	1,113,636	1,380,766	1,732,577
Operating	468,172	1,656,742	463,385	510,991
Supplies	86,138	98,600	166,629	138,662
Debt service	396,144	454,199	-	-
Total \$	3,852,698	\$ 5,514,182	\$ 4,697,108	\$ 5,465,930

Funding Source				
Total	3,852,698	5,514,182	4,697,108	5,465,930
Total \$	3,852,698	\$ 5,514,182	\$ 4,697,108	\$ 5,465,930

Our Accomplishments in 2024-25

- ❖ Criminal investigations engaged in three community outreach presentations.
- ❖ Criminal investigations conducted five proactive operations throughout the city in an effort to deter specific part 1 crimes categorized crimes.
- ❖ NRU/CIS increased the amount of investigators certified in homicide investigations by two investigators.
- ❖ Arrested and charged homicide suspect in 23 year old cold case homicide.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Police - Strategic Services (renamed from Investigations and incorporated Traffic and SRO 2020)					
Sergeant	3.00	3.00	-	3.00	-
Captain	1.00	1.00	-	1.00	-
Lieutenant	1.00	1.00	-	1.00	-
Crime Scene/Evidence Technician	4.00	4.00	-	4.00	-
Investigative Aide	-	-	-	-	1.00
Administrative Specialist II	-	-	-	-	1.00
Officer	30.00	30.00	-	30.00	-
Total Full Time Equivalents	39.00	39.00	-	39.00	2.00

Strategic Services

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2024-521.12-00	Regular Salaries & Wages	2,555,834	1,679,989	1,888,556	2,416,735	2,786,949
001-2024-521.12-02	Regular Salaries - Additional Pays	28,891	35,709	44,196	46,280	43,212
001-2024-521.12-06	Reg Salaries - Opt Out Health Insurance	6,420	6,000	6,098	4,680	3,510
001-2024-521.14-00	Overtime	159,746	178,723	233,024	195,000	232,050
001-2024-521.15-00	Special Pay	11,952	4,532	5,054	6,863	4,875
001-2024-521.15-02	Special Pay - Police State Incentive	26,322	14,335	14,077	16,770	13,104
001-2024-521.21-00	FICA/Medicare Taxes	206,526	142,031	162,878	205,585	236,007
001-2024-521.22-01	Retirement Contributions - FRS	263,679	284,293	396,929	376,556	631,401
001-2024-521.22-02	Retirement Contributions - Police Pension	133,454	116,536	135,580	241,006	190,361
001-2024-521.23-00	Medical Insurance	515,992	366,797	346,192	466,808	570,094
001-2024-521.23-02	Medical Insurance - Life & ST Disability	6,314	4,443	4,897	7,206	8,548
001-2024-521.24-00	Worker's Compensation	102,381	68,856	67,160	83,605	96,166
	Subtotal Personnel Services	\$ 4,017,511	\$ 2,902,244	\$ 3,304,641	\$ 4,067,094	\$ 4,816,277
Operating						
001-2024-521.34-00	Other Contractual Services	3,024	-	-	20,000	20,000
001-2024-521.40-00	Travel & Per Diem	295	-	-	-	-
001-2024-521.41-00	Communications Services	40,069	35,872	35,818	48,338	46,829
001-2024-521.42-00	Postage & Transportation	10	69	15	71	71
001-2024-521.44-00	Rentals & Leases	158,040	154,447	133,924	170,911	169,207
001-2024-521.44-10	Rentals & Leases/GASB87	172,522	(117,622)	205,043	-	-
001-2024-521.45-02	Insurance - Auto Liability	22,915	22,008	32,127	26,442	66,461
001-2024-521.46-00	Repair & Maintenance Services	66,886	85,276	101,174	170,326	187,710
001-2024-521.46-96	Repair & Maintenance Services	-	278,523	1,140,436	-	-
001-2024-521.47-00	Printing & Binding	3,147	2,888	3,103	7,059	4,567
001-2024-521.48-00	Promotional Activities	-	670	425	-	-
001-2024-521.49-00	Other Charges/Obligations	16,691	6,041	4,677	20,238	16,146
001-2024-521.51-00	Office Supplies	3,981	5,802	7,577	10,869	8,382
001-2024-521.52-00	Operating Supplies	40,187	27,471	35,151	43,983	48,067
001-2024-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	100,736	46,344	44,021	100,736	71,172
001-2024-521.52-05	Operating Supplies - Uniforms	10,437	6,172	9,014	11,041	11,041
001-2024-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	140	-	-
001-2024-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	349	-	-	-
001-2024-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	-	2,697	-	-
	Subtotal Operating	\$ 638,940	\$ 554,310	\$ 1,755,342	\$ 630,014	\$ 649,653
Debt service						
001-2024-521.71-01	Lease Payment/GASB87	96,596	116,621	160,092	-	-
001-2024-521.71-96	Lease Payment/GASB87	-	278,522	263,973	-	-
001-2024-521.72-01	Int Payment/GASB87	1,432	1,001	10,886	-	-
001-2024-521.72-96	Int Payment/GASB96	-	-	19,248	-	-
	Subtotal Debt service	\$ 98,028	\$ 396,144	\$ 454,199	\$ -	\$ -
Total		\$ 4,754,479	\$ 3,852,698	\$ 5,514,182	\$ 4,697,108	\$ 5,465,930

Police Professional Standards and Community Engagement

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 2,403,300	\$ 3,005,601	\$ 3,299,983	\$ 3,565,345
Benefits	1,240,756	1,647,942	1,911,646	2,104,830
Operating	106,684	118,153	144,642	184,823
Supplies	185,257	182,631	215,448	271,593
Total \$	3,935,997	\$ 4,954,327	\$ 5,571,719	\$ 6,126,591

Funding Source				
Total	3,935,997	4,954,327	5,571,719	6,126,591
Total \$	3,935,997	\$ 4,954,327	\$ 5,571,719	\$ 6,126,591

Our Accomplishments in 2024-25

- ❖ Implementation of paperless software for administrative investigations, use of force, field training officers, and vehicle apprehensions.
- ❖ Expanded the volunteer program by conducting a minimum of two volunteer academies in 2024.
- ❖ SRO's conducted drug and/or firearm K-9 sweeps once per quarter at SHS, Croom's, and the 9th grade center campuses in order to deter narcotics related activity.
- ❖ Training and recruiting conducted quarterly wellness coaching or training for members of the department.
- ❖ Deployed the community activities trailer into the community 21 times.

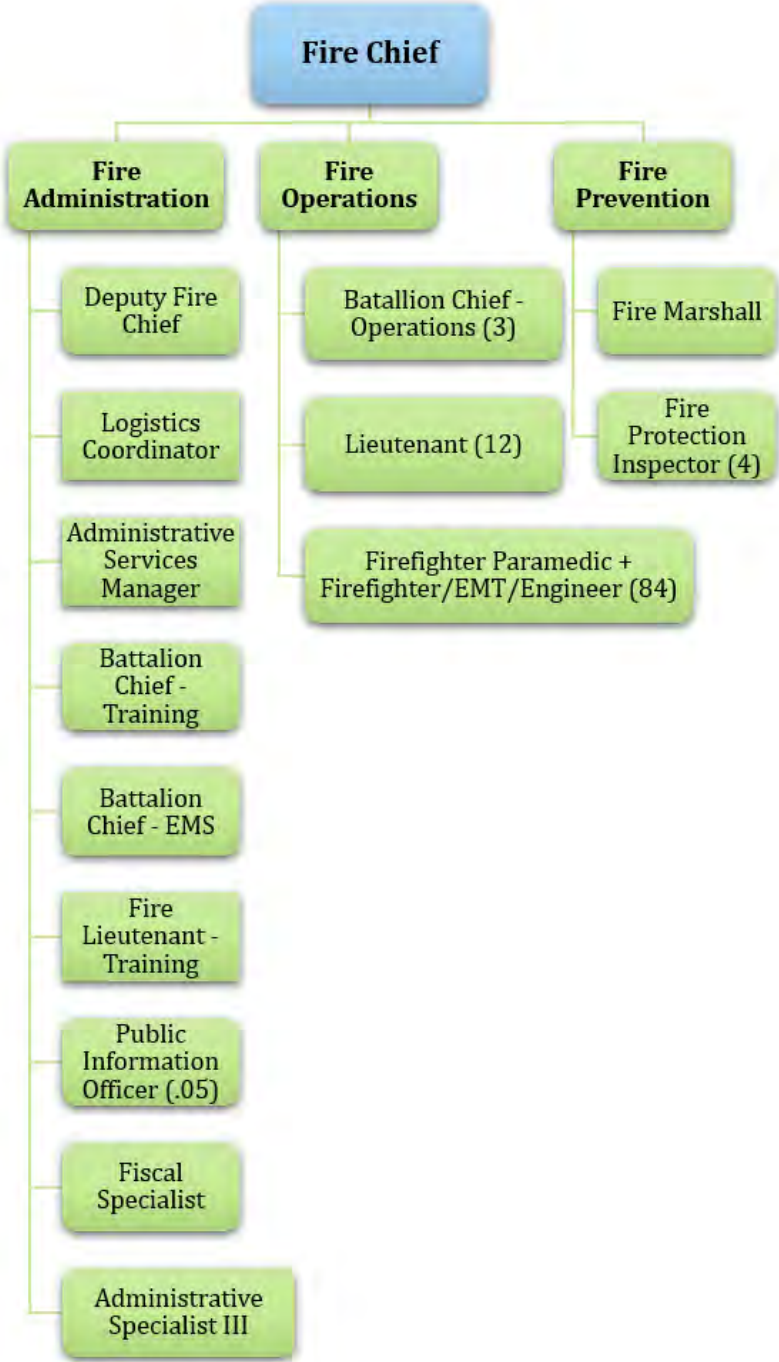
Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Police - Professional Standards and Community Engagement (CRU and Training)					
Captain	1.00	1.00	-	1.00	-
Lieutenant	-	1.00	-	1.00	-
Sergeant	4.00	4.00	-	4.00	-
Officer	24.00	24.00	2.00	26.00	-
Volunteer Program Coordinator	1.00	1.00	-	1.00	-
Total Full Time Equivalents	30.00	31.00	2.00	33.00	-

Police Professional Standards and Community Engagement

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-2034-521.12-00	Regular Salaries & Wages	1,317,276	2,216,797	2,758,079	3,090,312	3,265,590
001-2034-521.12-02	Regular Salaries - Additional Pays	12,476	12,104	16,020	20,313	28,529
001-2034-521.12-05	Regular Salaries - Incentive Bonus	-	-	-	4,680	3,510
001-2034-521.12-06	Reg Salaries - Opt Out Health Insurance	3,075	2,900	3,443	-	-
001-2034-521.14-00	Overtime	114,817	137,922	191,523	136,500	225,225
001-2034-521.15-00	Special Pay	9,009	12,934	14,190	18,163	15,113
001-2034-521.15-02	Special Pay - Police State Incentive	11,815	20,643	22,346	30,015	27,378
001-2034-521.21-00	FICA/Medicare Taxes	108,784	177,743	220,160	252,498	272,806
001-2034-521.22-01	Retirement Contributions - FRS	158,599	281,941	447,446	541,535	650,458
001-2034-521.22-02	Retirement Contributions - Police Pension	58,474	173,911	252,835	267,939	312,642
001-2034-521.23-00	Medical Insurance	272,329	517,711	628,166	739,300	749,628
001-2034-521.23-02	Medical Insurance - Life & ST Disability	3,211	4,576	6,449	9,156	9,831
001-2034-521.24-00	Worker's Compensation	51,901	84,874	92,468	101,218	109,465
001-2034-521.25-00	Unemployment Compensation	101	-	418	-	-
	Subtotal Personnel Services	\$ 2,121,867	\$ 3,644,056	\$ 4,653,543	\$ 5,211,629	\$ 5,670,175
Operating						
001-2034-521.40-00	Travel & Per Diem	25,503	34,773	19,705	23,914	34,773
001-2034-521.41-00	Communications Services	33,547	20,369	23,555	26,771	26,771
001-2034-521.44-00	Rentals & Leases	-	6,591	6,824	6,800	6,988
001-2034-521.45-02	Insurance - Auto Liability	7,902	7,589	11,079	9,118	22,917
001-2034-521.46-00	Repair & Maintenance Services	10,703	22,618	24,122	22,604	27,911
001-2034-521.47-00	Printing & Binding	50	-	-	1,000	-
001-2034-521.48-00	Promotional Activities	-	455	14,778	15,000	15,133
001-2034-521.49-00	Other Charges/Obligations	20,588	14,289	18,090	39,435	50,330
001-2034-521.51-00	Office Supplies	1,496	1,152	1,201	1,151	1,646
001-2034-521.52-00	Operating Supplies	34,971	32,671	33,720	43,444	52,008
001-2034-521.52-01	Operating Supplies - Gasoline/Diesel/Lubric	78,263	62,676	46,783	78,263	70,059
001-2034-521.52-05	Operating Supplies - Uniforms	1,145	8,901	2,850	7,379	7,379
001-2034-521.54-01	Books/Pubs/Subsc/Memb - Prof Dues	3,236	5,236	1,305	7,120	7,910
001-2034-521.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	20,648	35,138	14,764	5,778	-
001-2034-521.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	21	3,249	5,110	5,110
001-2034-521.54-04	Books/Pubs/Subsc/Memb - School Tuition	14,289	39,462	78,759	67,203	127,481
	Subtotal Operating	\$ 252,341	\$ 291,941	\$ 300,784	\$ 360,090	\$ 456,416
	Total	\$ 2,374,208	\$ 3,935,997	\$ 4,954,327	\$ 5,571,719	\$ 6,126,591

FIRE DEPARTMENT



Mission Statement

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

Values

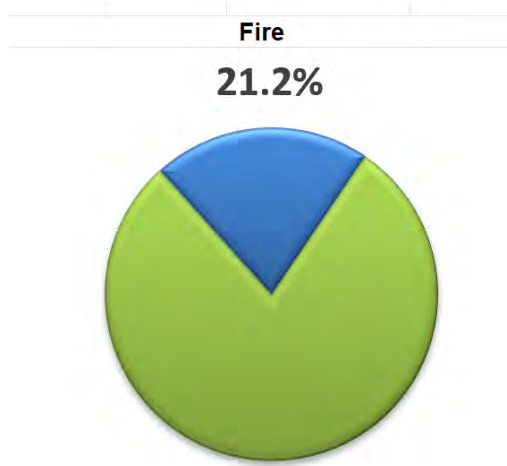
The Sanford Fire Department has been providing service to our citizens since 1873. The role of the Fire Department is to provide protection and prevention against the loss of life and property by fire, both natural and manmade, and provides emergency services, and mitigation of hazards to the public.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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 6,620,409	\$ 7,595,580	\$ 8,352,072	\$ 9,777,328
Benefits	3,738,301	4,109,079	4,737,413	5,772,996
Operating	1,283,902	1,217,735	1,397,475	1,568,341
Supplies	685,880	649,585	796,016	986,932
Debt service	1,711	1,299	-	-
Total	\$ 12,330,203	\$ 13,573,278	\$ 15,282,976	\$ 18,105,597

Funding Source				
Total	12,330,203	13,573,278	15,282,976	18,105,597
Total	\$ 12,330,203	\$ 13,573,278	\$ 15,282,976	\$ 18,105,597

Fire Department as a percentage of General Fund



Fire Department Department Objectives			
Objective	Division	Strategic Alignment	Anticipated Timeframe
Contact 45,000 citizens during public education and community outreach efforts. This includes the semiannual fire safety flyer that reaches 17,500 homes twice a year	Prevention	Community Safety and Wellbeing	FY26
Improve (decrease) accidents/incidents/injuries by 10%	Operations	Community Safety and Wellbeing	FY26
Continue to increase officer development services by 10%	Operations	High Performing and Competent Government	FY26
Improve (decrease) turnout time to under one minute	Operations	Community Safety and Wellbeing	FY26

Fire Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Hours of new recruit orientation/training	Admin	1	Output	4,080	2,230	2,480	2,160
Total hours of ongoing education/training	Admin	1	Efficiency	30,484	35,085	34,000	35,000
# of community paramedicine visits	Admin	1	Output	251	339	340	450
# of on-going paramedicine patients	Admin	2	Output	28	12	12	20
# paramedicine patient contacts annually	Admin	2	Effectiveness	275	435	510	600
# of total calls responded to by city units	Operations	2	Output	13,280	22,930	23,147	23,200
# of EMS/rescue/fire related/other calls	Operations	2	Output	7,734/189/1,976	7,975/192/2,059	8,000/250/2,200	8,000/250/2,200
# of transports	Operations	2	Output	5,330	5,608	6,650	5,800
% calls with response time 5 minutes or less	Operations	2	Efficiency	42%	39%	40%	42%
% calls as first responder inside city	Operations	1	Effectiveness	80%	82%	80%	80%
% calls as first responder outside city	Operations	2	Effectiveness	20%	18%	20%	20%
property loss (annual total)	Operations	2	Output	\$ 1,199,649	\$ 5,169,789	\$ -	\$ -
% annual inspections completed	Prevention	2	Efficiency	84%	95%	100%	100%
# of reinspections	Prevention	2	Output	1,359	3,476	4,688	4,700
# of investigations	Prevention	2	Output	47	37	40	42
New construction inspections	Prevention	2	Output	518	1,052	1,200	1,300
Plans reviewed	Prevention	2	Output	1,502	1,396	1,628	1,700
Public education events/attendees	Prevention	2	Output	42/5,500	56/45,410	40/45,000	40/45,000
Smoke alarms installed	Prevention	2	Output	235	435	150	200
Car seats inspected	Prevention	2	Output	31	17	20	22

All KPI's with a N/A are new starting this fiscal year and do not have previous FY data to report.
 Grayed out fields are areas that cannot be predicted due to the nature of the KPI.

Fire Administration

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 686,312	\$ 797,000	\$ 1,014,813	\$ 1,091,413
Benefits	346,319	327,184	459,535	506,189
Operating	47,464	47,871	74,643	82,782
Supplies	26,672	27,024	35,303	32,700
Debt service	1,235	937	-	-
Total	\$ 1,108,002	\$ 1,200,016	\$ 1,584,294	\$ 1,713,084

Funding Source				
Total	1,108,002	1,200,016	1,584,294	1,713,084
Total	\$ 1,108,002	\$ 1,200,016	\$ 1,584,294	\$ 1,713,084

Our Accomplishments in 2024-25

- ❖ Ground-breaking ceremony for Station 40.
- ❖ Staffed emergency operations center for Hurricane Milton.
- ❖ Expanded command staff by adding a training lieutenant position.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Fire - Administration					
Fire Chief	1.00	1.00	-	1.00	-
Administrative Services Manager	1.00	1.00	-	1.00	-
Deputy Fire Chief	1.00	1.00	-	1.00	-
Lieutenant - Training	-	1.00	-	1.00	-
Battalion Chief - Training	1.00	1.00	-	1.00	-
Logistics Coordinator	1.00	1.00	-	1.00	-
Battalion Chief - Emergency Medical Services	1.00	1.00	-	1.00	-
Public Information Officer **	0.05	0.05	-	0.05	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Fiscal Specialist	1.00	1.00	-	1.00	-
Total Full Time Equivalents	8.05	9.05	-	9.05	-

**Split between funds or departments/divisions

Fire Administration

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-3003-522.12-00	Regular Salaries & Wages	592,923	630,210	719,735	914,782	962,693
001-3003-522.12-02	Reg Salaries - Opt Out Health Insurance	900	-	-	-	-
001-3003-522.12-06	Reg Salaries - Opt Out Health Insurance	-	-	413	1,167	1,167
001-3003-522.14-00	Overtime	3,010	7,413	17,065	19,450	46,194
001-3003-522.15-00	Special Pay	48,260	48,689	59,787	79,414	81,359
001-3003-522.21-00	FICA/Medicare Taxes	47,964	50,918	59,051	76,649	80,631
001-3003-522.22-01	Retirement Contributions - FRS	24,919	23,964	28,012	35,432	78,396
001-3003-522.22-03	Retirement Contributions - Fire Pension	72,299	109,868	93,650	163,876	141,664
001-3003-522.23-00	Medical Insurance	100,555	132,474	116,561	138,690	160,172
001-3003-522.23-02	Medical Insurance - Life & ST Disability	4,017	4,332	4,686	6,223	6,415
001-3003-522.24-00	Worker's Compensation	21,606	24,763	25,224	38,665	38,911
	Subtotal Personnel Services	\$ 916,453	\$ 1,032,631	\$ 1,124,184	\$ 1,474,348	\$ 1,597,602
Operating						
001-3003-522.31-00	Professional Services	1,980	1,760	1,920	2,200	2,785
001-3003-522.34-00	Other Contractual Services	5,220	5,460	6,152	6,156	6,156
001-3003-522.40-00	Travel & Per Diem	10,733	11,854	13,060	16,652	16,577
001-3003-522.41-00	Communications Services	7,497	9,281	8,584	9,115	7,662
001-3003-522.42-00	Postage & Transportation	202	465	346	250	350
001-3003-522.44-00	Rentals & Leases	1,220	1,262	1,201	1,300	342
001-3003-522.44-10	Rentals & Leases/GASB87	2,045	(1,235)	(937)	-	-
001-3003-522.45-01	Insurance - Operating Liability	742	1,000	857	1,151	1,104
001-3003-522.45-02	Insurance - Auto Liability	3,573	3,051	3,803	3,895	8,809
001-3003-522.46-00	Repair & Maintenance Services	4,273	8,321	10,119	19,840	20,350
001-3003-522.47-00	Printing & Binding	827	974	1,029	1,050	850
001-3003-522.49-00	Other Charges/Obligations	5,296	5,271	1,737	13,034	17,797
001-3003-522.51-00	Office Supplies	499	1,291	662	1,000	1,000
001-3003-522.52-00	Operating Supplies	4,058	4,536	8,526	10,120	7,000
001-3003-522.52-01	Operating Supplies - Gasoline/Diesel/Lubric	9,990	9,266	8,782	9,088	9,269
001-3003-522.52-05	Operating Supplies - Uniforms	4,681	2,985	1,928	5,000	6,200
001-3003-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,175	1,515	1,362	1,865	1,358
001-3003-522.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,997	6,292	3,967	4,190	4,235
001-3003-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	814	787	-	1,248	300
001-3003-522.55-00	Training	-	-	1,797	2,792	3,338
	Subtotal Operating	\$ 68,822	\$ 74,136	\$ 74,895	\$ 109,946	\$ 115,482
Debt service						
001-3003-522.71-01	Lease Payment/GASB87	1,161	1,193	927	-	-
001-3003-522.72-01	Int Payment/GASB87	75	42	10	-	-
	Subtotal Debt service	\$ 1,236	\$ 1,235	\$ 937	\$ -	\$ -
Total \$		\$ 986,511	\$ 1,108,002	\$ 1,200,016	\$ 1,584,294	\$ 1,713,084

Fire Operations

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 5,582,022	\$ 6,315,366	\$ 6,853,236	\$ 8,159,080
Benefits	3,211,930	3,542,458	4,025,361	5,017,023
Operating	1,203,493	1,127,203	1,278,461	1,437,919
Supplies	644,295	599,182	740,465	934,507
Total	\$ 10,641,740	\$ 11,584,209	\$ 12,897,523	\$ 15,548,529

Funding Source				
Total	10,641,740	11,584,209	12,897,523	15,548,529
Total	\$ 10,641,740	\$ 11,584,209	\$ 12,897,523	\$ 15,548,529

Our Accomplishments in 2024-25

- ❖ Completed 34,000 training hours.
- ❖ Responded to 13,630 emergency calls; a 4% increase over last year.
- ❖ Transported 5,654 patients to the hospital; a 3% increase over last year.
- ❖ Attended 56 public educational events.
- ❖ Trained monthly with surrounding agencies on technical rescue disciplines.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
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Fire - Operations					
Battalion Chief - Operations	3.00	3.00	-	3.00	-
Lieutenant	12.00	12.00	-	12.00	-
Firefighter/Paramedic & Firefighter EMT/Engineer	72.00	78.00	6.00	84.00	-
Total Full Time Equivalents	87.00	93.00	6.00	99.00	-

Fire Operations

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-3001-522.12-00	Regular Salaries & Wages	3,482,918	4,171,889	4,792,817	5,024,566	5,915,742
001-3001-522.12-02	Regular Salaries - Additional Pays	1,981	1,037	1,051	3,439	3,945
001-3001-522.12-06	Reg Salaries - Opt Out Health Insurance	6,593	7,100	9,971	9,336	9,336
001-3001-522.14-00	Overtime	333,665	393,720	448,050	719,679	807,252
001-3001-522.14-02	Overtime - Overtime Garcia	417,602	463,589	389,161	428,736	483,967
001-3001-522.15-00	Special Pay	480,616	544,687	674,316	667,480	938,838
001-3001-522.21-00	FICA/Medicare Taxes	349,479	413,984	467,911	526,016	626,352
001-3001-522.22-01	Retirement Contributions - FRS	336,996	532,039	791,491	969,706	1,480,478
001-3001-522.22-03	Retirement Contributions - Fire Pension	679,960	691,775	701,797	702,952	709,518
001-3001-522.23-00	Medical Insurance	949,191	1,268,382	1,290,365	1,458,706	1,762,457
001-3001-522.23-02	Medical Insurance - Life & ST Disability	28,721	31,799	37,551	39,655	47,031
001-3001-522.24-00	Worker's Compensation	301,395	273,951	253,343	328,326	391,187
	Subtotal Personnel Services	\$ 7,369,117	\$ 8,793,952	\$ 9,857,824	\$ 10,878,597	\$ 13,176,103
Operating						
001-3001-522.31-00	Professional Services	45,878	41,652	38,635	61,050	56,082
001-3001-522.34-00	Other Contractual Services	190,503	211,440	179,756	220,591	184,786
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	6,230	4,955	5,500	8,300	7,700
001-3001-522.41-00	Communications Services	42,693	55,458	59,150	52,931	63,627
001-3001-522.42-00	Postage & Transportation	601	559	284	500	500
001-3001-522.43-00	Utility Services	100,740	111,218	108,100	111,255	129,413
001-3001-522.44-00	Rentals & Leases	3,842	26,217	13,146	3,728	4,017
001-3001-522.45-01	Insurance - Operating Liability	71,587	106,187	100,548	121,971	145,180
001-3001-522.45-02	Insurance - Auto Liability	61,702	56,257	76,471	78,316	188,988
001-3001-522.46-00	Repair & Maintenance Services	457,114	512,416	472,045	540,629	580,316
001-3001-522.47-00	Printing & Binding	947	1,890	932	2,350	750
001-3001-522.48-00	Promotional Activities	1,100	594	-	2,500	2,500
001-3001-522.49-00	Other Charges/Obligations	3,996	9,500	7,486	9,190	8,910
001-3001-522.51-00	Office Supplies	2,627	4,388	3,346	4,000	4,500
001-3001-522.52-00	Operating Supplies	319,265	390,580	367,909	422,120	480,950
	Operating Supplies -					
001-3001-522.52-01	Gasoline/Diesel/Lubric	152,030	132,448	121,369	129,532	160,994
001-3001-522.52-05	Operating Supplies - Uniforms	16,888	55,276	33,788	75,700	176,125
001-3001-522.52-21	Operating Supplies - CPR Class Materials	483	448	648	450	450
001-3001-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	300	300	1,025	300	400
001-3001-522.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,910	7,207	1,947	2,400	1,950
001-3001-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	9,715	16,860	180	540	540
001-3001-522.54-04	Books/Pubs/Subsc/Memb - School Tuition	60,983	36,788	44,290	71,000	73,368
001-3001-522.55-00	Training	-	-	24,680	34,423	35,230
	Subtotal Operating	\$ 1,618,284	\$ 1,847,788	\$ 1,726,385	\$ 2,018,926	\$ 2,372,426
Total \$		8,987,401	\$ 10,641,740	\$ 11,584,209	\$ 12,897,523	\$ 15,548,529

Fire Prevention

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 352,075	\$ 483,214	\$ 484,023	\$ 526,835
Benefits	180,052	239,437	252,517	249,784
Operating	32,945	42,661	44,371	47,640
Supplies	14,913	23,379	20,248	19,725
Debt service	476	362	-	-
Total \$	580,461	\$ 789,053	\$ 801,159	\$ 843,984

Funding Source				
Total	580,461	789,053	801,159	843,984
Total \$	580,461	\$ 789,053	\$ 801,159	\$ 843,984

Our Accomplishments in 2024-25

- ❖ Provided fire related public education to over 45,000 city of Sanford residents by mail-outs.
- ❖ Conducted all 2,621 annual business inspections in the City of Sanford.
- ❖ Completed all 152 state required fire inspections.
- ❖ Installed at least 200 smoke alarms inside single family homes in the city.
- ❖ Worked with three exiting 8,000 sq ft or larger buildings to install fire sprinkler systems.

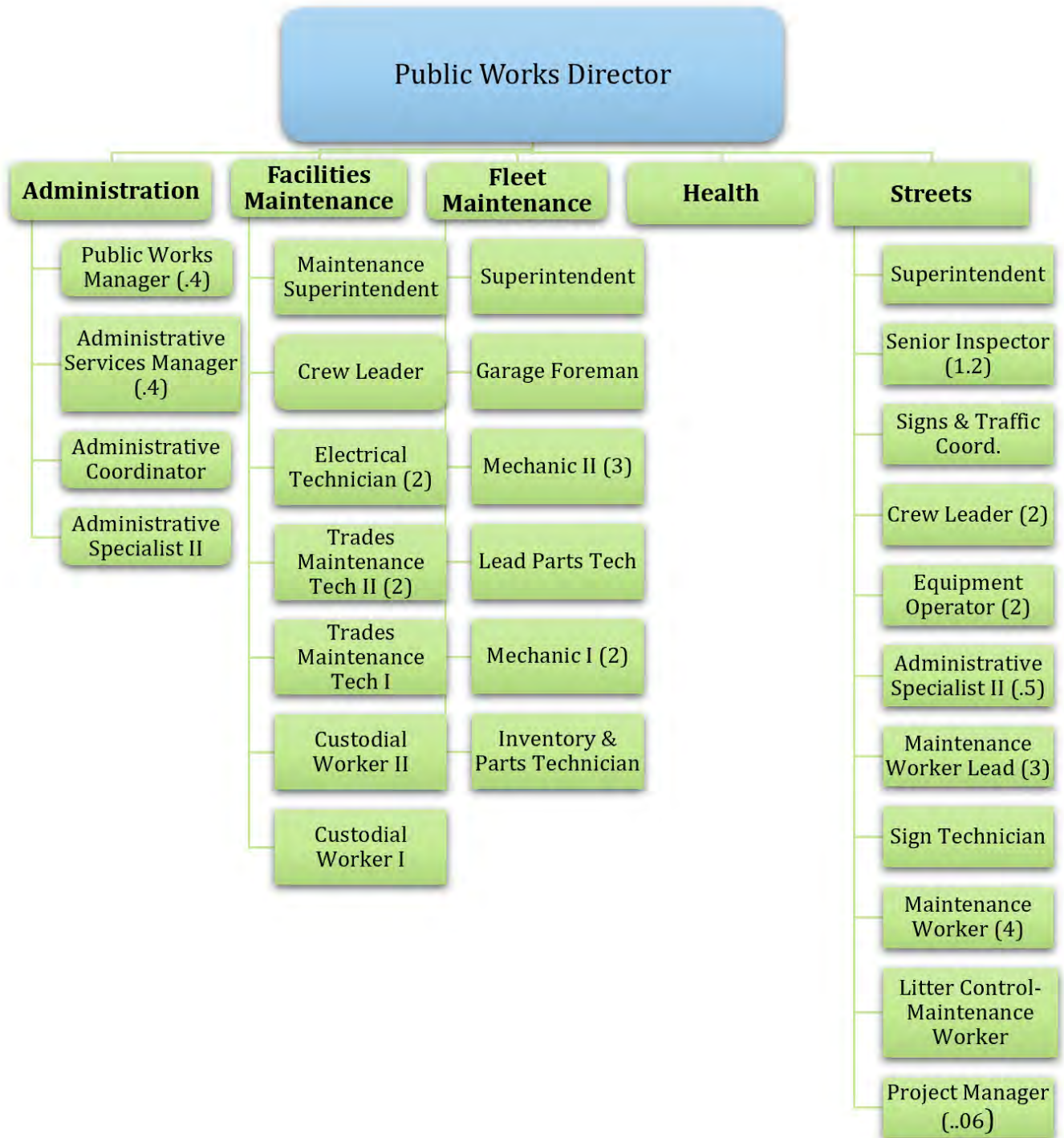
Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Fire - Prevention					
Fire Marshall	1.00	1.00	-	1.00	-
Fire Protection Inspector	4.00	4.00	-	4.00	-
Total Full Time Equivalents	5.00	5.00	-	5.00	-

Fire Prevention

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-3002-522.12-00	Regular Salaries & Wages	273,754	320,891	439,949	437,615	481,374
001-3002-522.12-02	Regular Salaries - Additional Pays	541	-	-	-	-
001-3002-522.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,200	1,213	1,167	2,376
001-3002-522.14-00	Overtime	10,573	19,803	14,997	19,450	14,850
001-3002-522.15-00	Special Pay	7,112	10,181	27,055	25,791	28,235
001-3002-522.21-00	FICA/Medicare Taxes	20,833	25,267	35,038	37,160	40,449
001-3002-522.22-01	Retirement Contributions - FRS	14,032	17,901	21,893	57,569	26,877
001-3002-522.22-03	Retirement Contributions - Fire Pension	50,869	56,439	86,725	62,951	93,495
001-3002-522.23-00	Medical Insurance	44,186	61,478	72,475	68,914	60,766
001-3002-522.23-02	Medical Insurance - Life & ST Disability	1,856	2,139	2,912	2,902	3,199
001-3002-522.24-00	Worker's Compensation	14,521	16,828	20,394	23,021	24,998
	Subtotal Personnel Services	\$ 439,477	\$ 532,127	\$ 722,651	\$ 736,540	\$ 776,619
Operating						
001-3002-522.31-00	Professional Services	1,905	1,760	2,400	2,750	3,100
001-3002-522.40-00	Travel & Per Diem	-	64	805	1,700	1,600
001-3002-522.41-00	Communications Services	5,285	5,507	6,299	7,950	6,128
001-3002-522.42-00	Postage & Transportation	1	2	-	20	20
001-3002-522.44-00	Rentals & Leases	471	575	451	625	1,024
001-3002-522.44-10	Rentals & Leases/GASB87	789	(477)	(362)	-	-
001-3002-522.45-01	Insurance - Operating Liability	849	1,144	981	1,562	1,401
001-3002-522.45-02	Insurance - Auto Liability	3,240	2,767	3,449	3,532	8,925
001-3002-522.46-00	Repair & Maintenance Services	10,095	17,556	24,391	22,032	21,632
001-3002-522.47-00	Printing & Binding	913	1,435	1,038	1,200	950
001-3002-522.48-00	Promotional Activities	2,349	2,492	2,903	2,900	2,740
001-3002-522.49-00	Other Charges/Obligations	-	120	306	100	120
001-3002-522.51-00	Office Supplies	-	18	5	50	50
001-3002-522.52-00	Operating Supplies	2,779	936	7,680	2,000	2,000
	Operating Supplies - Gasoline/Diesel/Lubric	9,947	9,375	9,614	10,240	9,262
001-3002-522.52-05	Operating Supplies - Uniforms	1,105	915	1,952	3,000	3,500
001-3002-522.54-01	Books/Pubs/Subsc/Memb - Prof Dues	125	183	498	468	803
001-3002-522.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	678	1,133	395	975	790
001-3002-522.54-03	Books/Pubs/Subsc/Memb - Subscriptions	1,740	2,353	2,572	2,665	2,525
001-3002-522.55-00	Training	-	-	663	850	795
	Subtotal Operating	\$ 42,271	\$ 47,858	\$ 66,040	\$ 64,619	\$ 67,365
Debt service						
001-3002-522.71-01	Lease Payment/GASB87	448	460	358	-	-
001-3002-522.72-01	Int Payment/GASB87	29	16	4	-	-
	Subtotal Debt service	\$ 477	\$ 476	\$ 362	\$ -	\$ -
Total \$		482,225	\$ 580,461	\$ 789,053	\$ 801,159	\$ 843,984

PUBLIC WORKS DEPARTMENT



Mission Statement

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

Role of Public Works

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,734,912	\$ 2,070,977	\$ 2,324,309	\$ 2,359,416
Benefits	968,460	1,107,927	1,211,679	1,329,991
Operating	1,093,391	2,409,183	1,425,326	1,575,864
Supplies	189,569	242,835	242,134	304,482
Debt service	22,906	49,683	-	-
Total	\$ 4,009,238	\$ 5,880,605	\$ 5,203,448	\$ 5,569,753

Funding Source				
Total	4,009,238	5,880,605	5,203,448	5,569,753
Total	\$ 4,009,238	\$ 5,880,605	\$ 5,203,448	\$ 5,569,753

Public Works Department as a percentage of General Fund



Public Works Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
75% department projects on time	Administration	Financial Stewardship	FY26
Create four SOPs	Fleet	High Performing and Competent Government	FY26
Maintain less than 1% repair return	Fleet	High Performing and Competent Government	FY26
Host quarterly utilization meetings for all departments	Fleet	Future/Sustainability	FY26
Repair city street lights within five days	Facilities	High Performing and Competent Government	FY26
Label all city streetlight poles and electrical boxes for identification	Facilities	Community Safety and Wellbeing	FY28
Create a list of improvements needed for the existing Fulton St (Public Works) complex, and document % completed	Facilities	Community Safety and Wellbeing	FY27
Variable air value control for city hall replacement	Facilities	Community Safety and Wellbeing	FY26
100% of streets emergency repairs made within one day	Streets	Community Safety and Wellbeing	FY26
90% of "non-emergency" work orders responded to in seven days	Streets	High Performing and Competent Government	FY26
10% of lane miles resurfaced	Streets	Community Safety and Wellbeing	FY26
Complete 2nd St. streetscape project	Streets	Community Safety and Wellbeing	FY27
Sweep 6,000 miles of city roads	Stormwater	Community Safety and Wellbeing	FY26
10% of the storm water pipes cleaned	Stormwater	Community Safety and Wellbeing	FY26
Realign ditch at Millcreek and 3rd Street	Stormwater	Community Safety and Wellbeing	FY26

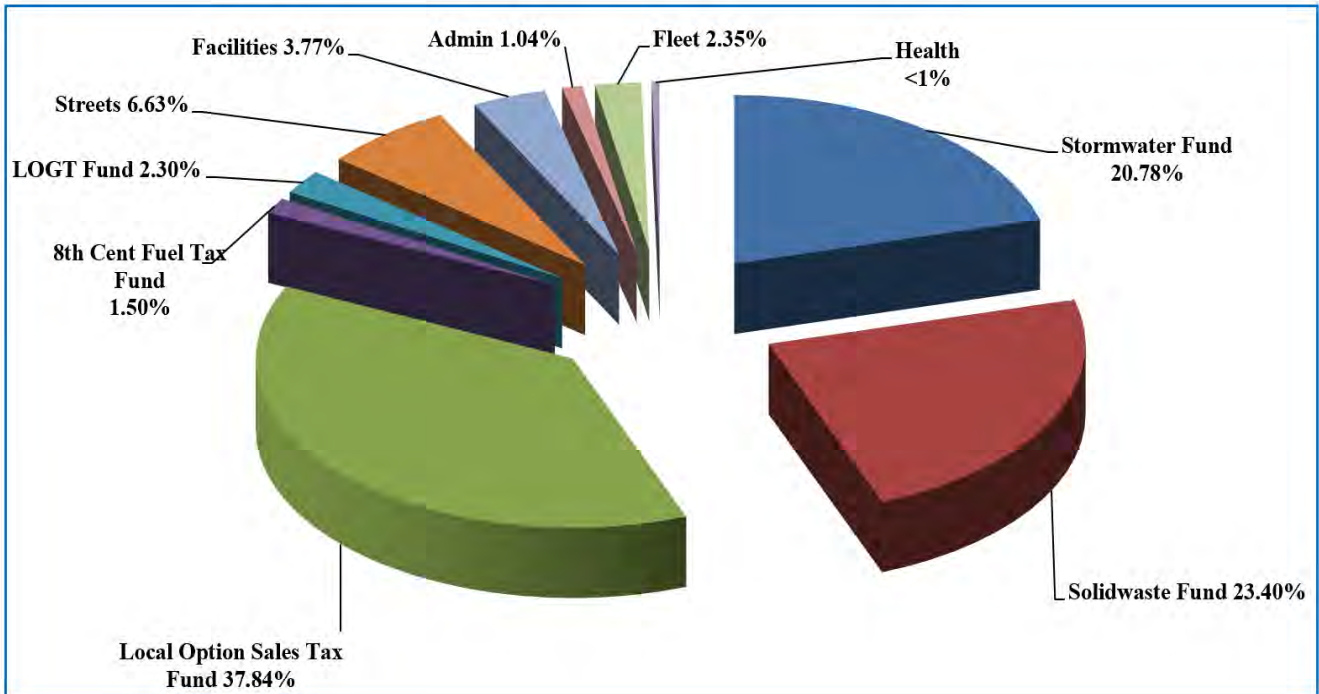
Public Works Department KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Lane miles maintained	Admin	4	Output	328	336 (now includes brick roads)	336	336
Sidewalks maintained	Admin	4	Output	125	125	125	TBD(taking inventory)
% of public works projects (under construction) on schedule	Admin	5	Efficiency	N/A	N/A	75%	80%
# of inspections performed (driveways, C.Os, etc.)	Admin	4	Output	245	222	250	250
Average amount of time spent related to hurricane prep/clean up (All Divisions)	Admin	2	Output	N/A	No Hurricane	583 Hours	-
Work orders to mechanic ratio	Fleet	1	Efficiency	426	264	300	250
Average city hourly rate to average private hourly rate	Fleet	5	Efficiency	\$21 hr City \$145 hr Avg	\$21 hr City \$145 hr Avg	\$21 hr City \$145 hr Avg	\$22 hr City \$145 hr Avg
Average age of city fleet	Fleet	5	Efficiency	8.0	7	7	7
% preventative maintenance services compared to breakdowns	Fleet	1	Efficiency	N/A	35%	25%	30%
Average time to complete facility work orders	Facilities	1	Efficiency	N/A	7.65 days	3 days	3 days
# of facility work orders	Facilities	1	Output	50	262	200	200
Average time for streetlight repair	Facilities	1	Efficiency	N/A	30 days	1.5 days	1.5 days
% of lane miles resurfaced	Streets	4	Efficiency	12.0	14.0	18.0	15.0
# of streets work orders	Streets	2	Output	142	898	874	880
Average number of days for "emergency" repairs	Streets	2	Efficiency	N/A	1 day	1 day	1 day
% of litter, asphalt/sidewalk, and tree related work orders	Streets	2	Output	N/A	17%, 14%, 10%	20%, 15%, 10%	20%, 15%, 10%
Average amount of time spent related to special events	Streets	1	Output	75	65	100	108
# tons of waste collected	Solidwaste	2	Output	18,605	18,423	18,423	18,864
# of recycled waste collected	Solidwaste	2	Output	1,298	1,447	1,464	1,482
% of complaints per 1,000 customers	Solidwaste	1	Efficiency	2.90%	1.23%	0.41%	5.68%
\$ value of recycling diverted from landfill	Solidwaste	1	Effectiveness	\$ 42,458	\$ 50,037	\$ 53,517	\$ 55,117
# miles swept	Stormwater	2	Output	6,875	6,576	3,117	6,500
Average amount of time to complete stormwater work orders	Stormwater	1	Efficiency	1.05 days	1.05 days	1.15 days	1.15 days
% linear feet of stormwater lines cleaned/inspected	Stormwater	4	Efficiency	N/A	6.00%	12.00%	4.00%

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 2026 Public Works Division Totals

Stormwater	\$	8,160,942
Solid Waste		9,189,712
3rd Gen Sales Tax		6,272,000
4th Gen Sales Tax		6,228,910
8th Cent Fuel Tax		588,132
LOGT		904,670
Streets		2,603,799
Facilities		1,480,546
Admin		407,998
Fleet		923,123
Health		154,287
Total	\$	36,914,119



Public Works Administration

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 172,984	\$ 194,374	\$ 260,621	\$ 239,286
Benefits	88,631	85,545	107,854	99,991
Operating	37,873	41,618	47,662	51,119
Supplies	11,619	11,231	14,200	17,602
Debt service	772	585	-	-
Total \$	311,879	\$ 333,353	\$ 430,337	\$ 407,998

Funding Source				
Total	311,879	333,353	430,337	407,998
Total \$	311,879	\$ 333,353	\$ 430,337	\$ 407,998

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Administration					
Public Works Director **	0.35	0.35	-	0.35	-
Administrative Services Manager	0.40	0.40	-	0.40	-
Public Works Engineer	0.50	-	-	-	-
Public Works Manager	-	0.40	-	0.40	-
Administrative Coordinator	1.00	1.00	-	1.00	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Fiscal Specialist	-	-	-	-	1.00
Total Full Time Equivalents	3.25	3.15	-	3.15	1.00

**Split between funds or departments/divisions

Public Works Administration

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-4001-539.12-00	Regular Salaries & Wages	195,765	157,715	188,172	246,407	225,365
001-4001-539.12-02	Regular Salaries - Additional Pays	4,554	3,083	2,107	822	7,860
001-4001-539.12-06	Reg Salaries - Opt Out Health Insurance	420	175	513	1,173	1,173
001-4001-539.14-00	Overtime	4,305	12,011	3,582	12,219	4,888
001-4001-539.21-00	FICA/Medicare Taxes	14,551	12,167	14,360	20,009	18,372
001-4001-539.22-01	Retirement Contributions - FRS	32,697	27,584	33,825	49,665	45,798
001-4001-539.23-00	Medical Insurance	40,388	46,104	34,150	29,190	31,202
001-4001-539.23-02	Medical Insurance - Life & ST Disability	1,339	994	1,094	1,564	1,466
001-4001-539.24-00	Worker's Compensation	3,299	1,782	2,116	7,426	3,153
	Subtotal Personnel Services	\$ 297,318	\$ 261,615	\$ 279,919	\$ 368,475	\$ 339,277
Operating						
001-4001-539.31-00	Other Contractual Services	32,700	875	-	2,000	-
001-4001-539.34-00	Other Contractual Services	-	-	-	2,000	-
001-4001-539.40-00	Travel & Per Diem	2,873	3,924	4,527	5,000	7,000
001-4001-539.41-00	Communications Services	4,334	3,678	4,061	3,786	4,227
001-4001-539.42-00	Postage & Transportation	318	331	351	325	325
001-4001-539.44-00	Rentals & Leases	762	842	963	850	975
001-4001-539.44-10	Rentals & Leases/GASB87	1,278	(772)	(586)	-	-
001-4001-539.45-01	Insurance - Operating Liability	16,401	21,710	17,837	23,665	23,146
001-4001-539.45-02	Insurance - Auto Liability	1,748	1,493	1,861	1,905	4,310
001-4001-539.46-00	Repair & Maintenance Services	3,663	791	7,261	2,666	5,886
001-4001-539.47-00	Printing & Binding	1,206	1,615	1,357	1,450	1,275
001-4001-539.49-00	Other Charges/Obligations	1,753	3,386	3,986	4,015	3,975
001-4001-539.51-00	Office Supplies	964	623	852	800	880
001-4001-539.52-00	Operating Supplies	984	1,576	1,417	2,200	1,772
001-4001-539.52-01	Operating Supplies - Gasoline/Diesel/Lubric	4,533	5,380	4,136	4,750	4,200
001-4001-539.52-05	Operating Supplies - Uniforms	457	508	460	1,400	1,650
001-4001-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	1,215	1,550	697	1,560	2,330
001-4001-539.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,759	1,934	3,174	2,390	4,670
001-4001-539.55-00	Training	17	48	495	1,100	2,100
	Subtotal Operating	\$ 76,965	\$ 49,492	\$ 52,849	\$ 61,862	\$ 68,721
Debt service						
001-4001-539.71-01	Lease Payment/GASB87	725	745	579	-	-
001-4001-539.72-01	Int Payment/GASB87	47	27	6	-	-
	Subtotal Debt service	\$ 772	\$ 772	\$ 585	\$ -	\$ -
Total		\$ 375,055	\$ 311,879	\$ 333,353	\$ 430,337	\$ 407,998

Public Health

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 651	\$ 954	\$ 5,699	\$ 5,592
Benefits	395	488	1,382	1,382
Operating	118,875	109,667	134,590	139,563
Supplies	2,206	4,088	7,085	7,750
Total \$	122,127	\$ 115,197	\$ 148,756	\$ 154,287

Funding Source				
Total	122,127	115,197	148,756	154,287
Total \$	122,127	\$ 115,197	\$ 148,756	\$ 154,287

Public Health

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-4041-562.12-00	Regular Salaries & Wages	-	-	167	-	-
001-4041-562.12-02	Regular Salaries - Additional Pays	-	-	112	5,699	5,592
001-4041-562.14-00	Overtime	-	651	675	-	-
001-4041-562.21-00	FICA/Medicare Taxes	-	48	70	436	428
001-4041-562.22-01	Retirement Contributions - FRS	-	81	133	807	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	139	136
	Subtotal Personnel Services	\$ -	\$ 1,046	\$ 1,442	\$ 7,081	\$ 6,974
Operating						
001-4041-562.34-00	Other Contractual Services	92,000	115,000	106,627	130,000	135,000
001-4041-562.40-00	Travel & Per Diem	701	1,237	724	1,300	1,450
001-4041-562.45-01	Insurance - Operating Liability	1,577	2,124	1,821	2,473	2,197
001-4041-562.45-02	Insurance - Auto Liability	291	248	309	317	716
001-4041-562.46-00	Repair & Maintenance Services	1,366	266	186	500	200
001-4041-562.51-00	Office Supplies	40	37	73	100	100
001-4041-562.52-00	Operating Supplies	-	1,616	3,197	6,500	6,000
001-4041-562.52-01	Operating Supplies - Gasoline/Diesel/Lubric	17	168	43	100	100
001-4041-562.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	385	775	385	1,550
	Subtotal Operating	\$ 95,992	\$ 121,081	\$ 113,755	\$ 141,675	\$ 147,313
	Total	\$ 95,992	\$ 122,127	\$ 115,197	\$ 148,756	\$ 154,287

Fleet Maintenance

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 403,538	\$ 453,085	\$ 553,414	\$ 521,850
Benefits	223,168	240,034	273,956	290,147
Operating	71,776	58,929	80,343	79,406
Supplies	27,844	33,685	37,514	31,720
Debt service	382	290	-	-
Total \$	726,708	\$ 786,023	\$ 945,227	\$ 923,123

Funding Source				
Total	726,708	786,023	945,227	923,123
Total \$	726,708	\$ 786,023	\$ 945,227	\$ 923,123

Our Accomplishments in 2024-25

- ❖ Successfully implemented Ford integrated diagnostic system into shop operations.
- ❖ Four new employees obtained NEW automated services excellence certifications.
- ❖ Expanded fleet coverage to include small/turf equipment repair and maintenance.
- ❖ Launched the pilot for fleet utilization assessment meetings.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Fleet Maintenance					
Fleet Maintenance Superintendent	1.00	1.00	-	1.00	-
Garage Foreman	1.00	1.00	-	1.00	-
Mechanic I, II, III	5.00	5.00	-	5.00	-
Lead Parts Technician	1.00	1.00	-	1.00	-
Inventory & Parts Technician	1.00	1.00	-	1.00	-
Total Full Time Equivalents	9.00	9.00	-	9.00	-

Fleet Maintenance

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-4042-539.12-00	Regular Salaries & Wages	357,135	392,572	446,233	545,202	507,627
001-4042-539.12-02	Regular Salaries - Additional Pays	-	8,035	5,430	5,279	9,433
001-4042-539.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,200	513	1,173	1,173
001-4042-539.14-00	Overtime	2,352	1,731	909	1,760	3,617
001-4042-539.21-00	FICA/Medicare Taxes	26,414	29,685	33,133	42,494	40,069
001-4042-539.22-01	Retirement Contributions - FRS	38,235	47,245	59,635	77,391	75,398
001-4042-539.23-00	Medical Insurance	92,291	131,502	132,478	138,537	159,996
001-4042-539.23-02	Medical Insurance - Life & ST Disability	2,179	2,563	2,864	3,548	3,327
001-4042-539.24-00	Worker's Compensation	10,337	12,173	11,924	11,986	11,357
	Subtotal Personnel Services	\$ 530,143	\$ 626,706	\$ 693,119	\$ 827,370	\$ 811,997
Operating						
001-4042-539.34-00	Other Contractual Services	588	-	-	-	-
001-4042-539.40-00	Travel & Per Diem	40	2,170	-	5,000	5,000
001-4042-539.41-00	Communications Services	2,737	2,682	2,645	2,790	2,765
001-4042-539.42-00	Postage & Transportation	-	1	-	10	10
001-4042-539.43-00	Utility Services	7,024	7,051	7,291	8,000	7,850
001-4042-539.44-00	Rentals & Leases	582	348	358	1,135	360
001-4042-539.44-10	Rentals & Leases/GASB87	633	(383)	(290)	-	-
001-4042-539.45-01	Insurance - Operating Liability	2,053	2,232	3,262	4,884	4,722
001-4042-539.45-02	Insurance - Auto Liability	2,614	3,415	2,782	2,849	6,444
001-4042-539.46-00	Repair & Maintenance Services	29,462	31,349	39,141	40,125	41,805
001-4042-539.47-00	Printing & Binding	381	943	295	250	350
001-4042-539.49-00	Other Charges/Obligations	4,953	21,968	3,445	15,300	10,100
001-4042-539.51-00	Office Supplies	995	685	790	1,000	800
001-4042-539.52-00	Operating Supplies	11,233	11,206	14,706	16,400	14,350
001-4042-539.52-01	Operating Supplies - Gasoline/Diesel/Lubric	8,453	8,514	6,316	8,500	7,800
001-4042-539.52-05	Operating Supplies - Uniforms	2,474	2,558	2,784	4,050	4,050
001-4042-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	245	50	50	794	495
001-4042-539.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	129	1,184	4,296	1,250	900
001-4042-539.54-03	Books/Pubs/Subsc/Memb - Subscriptions	362	2,409	3,704	-	-
001-4042-539.55-00	Training	91	1,238	1,039	5,520	3,325
	Subtotal Operating	\$ 75,049	\$ 99,620	\$ 92,614	\$ 117,857	\$ 111,126
Debt service						
001-4042-539.71-01	Lease Payment/GASB87	359	369	287	-	-
001-4042-539.72-01	Int Payment/GASB87	23	13	3	-	-
	Subtotal Debt service	\$ 382	\$ 382	\$ 290	- \$	-
Total \$		\$ 605,574	\$ 726,708	\$ 786,023	\$ 945,227	\$ 923,123

Facilities Maintenance

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 443,966	\$ 519,191	\$ 552,104	\$ 578,140
Benefits	265,120	288,138	294,920	330,840
Operating	426,809	441,764	452,938	500,066
Supplies	53,063	64,692	58,955	71,500
Debt service	382	290	-	-
Total	\$ 1,189,340	\$ 1,314,075	\$ 1,358,917	\$ 1,480,546

Funding Source				
Total	1,189,340	1,314,075	1,358,917	1,480,546
Total	\$ 1,189,340	\$ 1,314,075	\$ 1,358,917	\$ 1,480,546

Our Accomplishments in 2024-25

- ❖ Replaced the city hall roof.
- ❖ Issued bid and awarded new janitorial contract for several city buildings.
- ❖ Completed the construction of the Artisan Square and trailhead restroom.
- ❖ Re-keyed city hall.
- ❖ Upgraded city hall fire alarms.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Facilities Maintenance					
Public Works Maintenance Superintendent	1.00	1.00	-	1.00	-
Electrical Technician	2.00	2.00	-	2.00	-
Trades Maintenance Technician II	2.00	2.00	-	2.00	1.00
Trades Maintenance Technician I	1.00	1.00	-	1.00	1.00
Crew Leader	1.00	1.00	-	1.00	-
Custodial Worker II	1.00	1.00	-	1.00	-
Custodial Worker I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	9.00	9.00	-	9.00	2.00

Facilities Maintenance

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-4046-539.12-00	Regular Salaries & Wages	357,181	422,122	491,347	526,689	536,107
001-4046-539.12-02	Reg Salaries - Opt Out Health Insurance	1,937	151	-	-	-
001-4046-539.14-00	Overtime	13,229	21,693	27,844	25,415	42,033
001-4046-539.21-00	FICA/Medicare Taxes	26,463	31,947	37,809	42,386	44,381
001-4046-539.22-01	Retirement Contributions - FRS	41,407	53,826	71,699	78,119	89,946
001-4046-539.23-00	Medical Insurance	110,535	155,767	154,055	150,110	171,568
001-4046-539.23-02	Medical Insurance - Life & ST Disability	2,300	2,737	3,257	3,385	3,448
001-4046-539.24-00	Worker's Compensation	17,136	20,843	21,318	20,920	21,497
001-4046-539.25-00	Unemployment Compensation	2,719	-	-	-	-
	Subtotal Personnel Services	\$ 572,907	\$ 709,086	\$ 807,329	\$ 847,024	\$ 908,980
Operating						
001-4046-539.34-00	Other Contractual Services	13,407	12,700	19,384	25,000	32,000
001-4046-539.41-00	Communications Services	8,365	10,806	11,981	10,950	12,343
001-4046-539.42-00	Postage & Transportation	223	13	1	25	10
001-4046-539.43-00	Utility Services	201,930	205,686	197,063	211,510	202,650
001-4046-539.44-00	Rentals & Leases	2,836	594	545	1,500	1,004
001-4046-539.44-10	Rentals & Leases/GASB87	633	(383)	(290)	-	-
001-4046-539.45-01	Insurance - Operating Liability	25,790	35,137	17,146	22,969	26,535
001-4046-539.45-02	Insurance - Auto Liability	4,897	4,182	4,717	4,251	11,046
001-4046-539.46-00	Repair & Maintenance Services	137,407	127,730	165,641	146,133	184,728
001-4046-539.47-00	Printing & Binding	265	383	295	300	250
001-4046-539.48-00	Promotional Activities	25,506	27,142	24,240	28,000	28,000
001-4046-539.49-00	Other Charges/Obligations	561	2,819	1,041	2,300	1,500
001-4046-539.51-00	Office Supplies	403	498	467	500	500
001-4046-539.52-00	Operating Supplies	28,814	27,584	41,285	30,000	45,000
001-4046-539.52-01	Operating Supplies - Gasoline/Diesel/Lubric	18,407	17,939	17,113	17,500	17,800
001-4046-539.52-05	Operating Supplies - Uniforms	1,661	1,887	2,519	4,050	4,050
001-4046-539.54-01	Books/Pubs/Subsc/Memb - Prof Dues	112	50	-	55	100
001-4046-539.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,387	1,110	-	250	-
001-4046-539.55-00	Training	63	3,995	3,308	6,600	4,050
	Subtotal Operating	\$ 472,667	\$ 479,872	\$ 506,456	\$ 511,893	\$ 571,566
Debt service						
001-4046-539.71-01	Lease Payment/GASB87	359	369	287	-	-
001-4046-539.72-01	Int Payment/GASB87	23	13	3	-	-
	Subtotal Debt service	\$ 382	\$ 382	\$ 290	\$ -	\$ -
Total		\$ 1,045,956	\$ 1,189,340	\$ 1,314,075	\$ 1,358,917	\$ 1,480,546

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 8th Cent Fuel Tax Fund. Roadway structures include roads, sidewalks, curbs, drainage systems and signalization of roads.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 713,773	\$ 903,373	\$ 952,471	\$ 1,014,548
Benefits	391,146	493,722	533,567	607,631
Operating	438,058	1,757,205	709,793	805,710
Supplies	94,837	129,139	124,380	175,910
Debt service	21,370	48,518	-	-
Total	\$ 1,659,184	\$ 3,331,957	\$ 2,320,211	\$ 2,603,799

Funding Source				
Total	1,659,184	3,331,957	2,320,211	2,603,799
Total	\$ 1,659,184	\$ 3,331,957	\$ 2,320,211	\$ 2,603,799

Our Accomplishments in 2024-25

- ❖ 80% of the Georgetown Phase I drainage project completed - street and sidewalk component.
- ❖ Due to new equipment and training for staff division now has new concrete and asphalt capabilities.
- ❖ Aided and completed Hurricane Milton debris cleanup.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Streets					
Project Manager **	0.05	0.05	0.01	0.06	1.00
Streets Superintendent	1.00	1.00	-	1.00	-
Senior Public Works Inspector **	1.20	1.20	-	1.20	-
Signs and Traffic Coordinator	1.00	1.00	-	1.00	-
Crew Leader	2.00	2.00	-	2.00	-
Equipment Operator IV	2.00	2.00	-	2.00	-
Equipment Operator II	-	-	-	-	-
Environmental - Administrative Specialist II **	0.50	0.50	-	0.50	-
Maintenance Worker, Lead	3.00	4.00	-	4.00	-
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	3.00	3.00	-	3.00	-
Total Full Time Equivalents	15.75	16.75	0.01	16.76	2.00

**Split between funds or departments/divisions

Streets

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-4047-541.12-00	Regular Salaries & Wages	652,937	660,057	861,727	904,182	925,302
001-4047-541.12-02	Regular Salaries - Additional Pays	1,956	5,865	7,342	978	1,955
001-4047-541.12-06	Reg Salaries - Opt Out Health Insurance	1,700	2,600	1,513	2,346	1,173
001-4047-541.14-00	Overtime	19,568	45,251	32,791	44,965	86,118
001-4047-541.21-00	FICA/Medicare Taxes	49,661	52,713	65,863	73,123	77,878
001-4047-541.22-01	Retirement Contributions - FRS	81,438	88,605	122,279	134,226	159,044
001-4047-541.23-00	Medical Insurance	174,024	194,671	241,831	255,427	295,196
001-4047-541.23-02	Medical Insurance - Life & ST Disability	4,236	4,226	5,501	5,882	6,016
001-4047-541.24-00	Worker's Compensation	51,533	50,931	58,248	64,909	69,497
	Subtotal Personnel Services	\$ 1,037,053	\$ 1,104,919	\$ 1,397,095	\$ 1,486,038	\$ 1,622,179
Operating						
001-4047-541.34-00	Other Contractual Services	94,679	94,895	924,984	93,350	93,000
001-4047-541.40-00	Travel & Per Diem	60	1,231	3,769	2,100	4,000
001-4047-541.41-00	Communications Services	5,286	5,331	8,439	5,460	14,349
001-4047-541.42-00	Postage & Transportation	-	-	-	10	10
001-4047-541.43-00	Utility Services	8,198	8,240	7,961	8,350	7,255
001-4047-541.44-00	Rentals & Leases	(3,372)	36,278	95,422	101,918	116,896
001-4047-541.44-10	Rentals & Leases/GASB87	52,165	(21,371)	141,619	-	-
001-4047-541.45-01	Insurance - Operating Liability	22,614	116,714	207,158	302,716	306,990
001-4047-541.45-02	Insurance - Auto Liability	14,879	12,707	12,641	12,946	35,138
001-4047-541.46-00	Repair & Maintenance Services	97,381	171,575	350,857	180,643	195,052
001-4047-541.47-00	Printing & Binding	265	391	540	300	470
001-4047-541.48-00	Promotional Activities	-	-	-	-	250
001-4047-541.49-00	Other Charges/Obligations	1,086	12,067	3,815	2,000	32,300
001-4047-541.51-00	Office Supplies	197	411	622	225	425
001-4047-541.52-00	Operating Supplies	13,760	13,440	23,765	24,000	26,500
001-4047-541.52-01	Operating Supplies - Gasoline/Diesel/Lubric	51,572	47,418	43,087	42,000	48,000
001-4047-541.52-05	Operating Supplies - Uniforms	4,072	3,338	4,629	8,100	7,650
001-4047-541.53-00	Road Materials & Supplies	26,275	27,160	50,167	42,000	85,000
001-4047-541.54-01	Books/Pubs/Subsc/Memb - Prof Dues	555	-	-	555	195
001-4047-541.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,711	3,044	1,659	1,085	1,970
001-4047-541.55-00	Training	103	26	5,210	6,415	6,170
	Subtotal Operating	\$ 393,486	\$ 532,895	\$ 1,886,344	\$ 834,173	\$ 981,620
Debt service						
001-4047-541.71-01	Lease Payment/GASB87	14,368	21,116	45,877	-	-
001-4047-541.72-01	Int Payment/GASB87	111	254	2,641	-	-
	Subtotal Debt service	\$ 14,479	\$ 21,370	\$ 48,518	\$ -	\$ -
Total		\$ 1,445,018	\$ 1,659,184	\$ 3,331,957	\$ 2,320,211	\$ 2,603,799

PUBLIC WORKS SOLID WASTE



Solid Waste

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 133,605	\$ 162,759	\$ 179,038	\$ 186,398
Benefits	82,214	66,517	66,033	71,432
Operating	7,115,886	8,173,962	7,964,920	8,700,006
Supplies	6,689	5,585	7,156	5,876
Capital	-	-	-	226,000
Debt service	764	1,238	-	-
Transfers	-	-	125,598	-
Total	\$ 7,339,158	\$ 8,410,061	\$ 8,342,745	\$ 9,189,712

Funding Source				
Total	7,339,158	8,410,061	8,342,745	9,189,712
Total	\$ 7,339,158	\$ 8,410,061	\$ 8,342,745	\$ 9,189,712

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Solid Waste					
Public Works Director **	0.10	0.10	-	0.10	-
Solid Waste Manager	1.00	1.00	-	1.00	-
Solid Waste Customer Support	1.00	1.00	-	1.00	-
Total Full Time Equivalents	2.10	2.10	-	2.10	-

**Split between funds or departments/divisions

Solid Waste as a percentage of Enterprise Funds

11.07%



Solid Waste Revenues and Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating Revenues					
Charges for Services	\$ 7,050,304	\$ 7,511,997	\$ 8,107,961	\$ 8,311,751	\$ 8,940,400
Other	(39,731)	14,129	16,849	30,994	-
Total operating revenue	<u>7,010,573</u>	<u>7,526,126</u>	<u>8,124,810</u>	<u>8,342,745</u>	<u>8,940,400</u>
Operating Expenses					
Personnel Services	\$ 157,315	\$ 215,818	\$ 229,275	\$ 245,071	\$ 257,830
Materials/Other Services	6,795,040	7,120,932	8,180,778	7,972,076	8,705,882
Total operating expenses	<u>6,952,355</u>	<u>7,336,750</u>	<u>8,410,053</u>	<u>8,217,147</u>	<u>8,963,712</u>
Operating Income	<u>58,218</u>	<u>189,376</u>	<u>(285,243)</u>	<u>125,598</u>	<u>(23,312)</u>
Non-Operating Revenue/(Expense)					
Capital Expenses	(5,759)	(2,407)	-	-	(221,000)
Total Non-Operating	<u>(5,759)</u>	<u>(2,407)</u>	<u>-</u>	<u>-</u>	<u>(221,000)</u>
Income Before Transfers and Contributions	<u>52,459</u>	<u>186,969</u>	<u>(285,243)</u>	<u>125,598</u>	<u>(244,312)</u>
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Change in Assets	<u>52,459</u>	<u>186,969</u>	<u>(285,243)</u>	<u>125,598</u>	<u>(244,312)</u>
Net Assets - Beginning*	550,646	603,105	790,074	504,831	630,429
Net Assets - Ending*	\$ 603,105	\$ 790,074	\$ 504,831	\$ 630,429	\$ 386,117

*Includes Restricted Assets.

Solid Waste

Account	Description	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Budget	Proposed Budget
Revenue						
401-0000-343.40-01	Service Charges - Residential	3,066,135	3,247,224	3,527,006	3,500,000	3,901,350
401-0000-343.40-02	Service Charges - Commercial	3,157,756	3,493,730	3,770,480	4,087,568	4,147,528
401-0000-343.41-01	Recycling Income - Residential	9,559	2,201	1,822	1,551	2,004
401-0000-343.41-04	Recycling Income - Commercial	150,510	137,591	171,339	168,764	188,473
401-0000-343.90-00	Physical Env - Other Charges	5,398	8,249	7,057	8,763	7,762
401-0000-349.10-00	Handling Fee	428,508	457,617	438,374	372,124	482,212
401-0000-361.10-00	Interest	579	12,456	10,186	17,994	-
401-0000-361.30-00	Interest - Unrealized	(1,689)	1,314	7,696	14,287	-
401-0000-361.40-00	Interest - Realized	(128)	(716)	(684)	(1,287)	-
401-0000-369.41-00	Reimbursement of Claims	(38,128)	1,263	(910)	-	-
401-0000-369.90-00	Miscellaneous Revenue	(365)	(189)	560	-	-
401-0000-369.92-10	Admin Share	232,438	165,386	191,883	172,981	211,071
401-0000-389.99-00	Use of Net Assets	-	-	-	-	249,312
Total Revenue		\$ 7,010,573	\$ 7,526,126	\$ 8,124,809	\$ 8,342,745	\$ 9,189,712
Expenditure						
401-4002-534.12-00	Regular Salaries & Wages	118,132	138,896	164,923	177,238	184,598
401-4002-534.12-02	Regular Salaries - Additional Pays	972	746	606	600	600
401-4002-534.12-06	Reg Salaries - Opt Out Health Insurance	1,320	1,250	1,213	1,200	1,200
401-4002-534.12-10	Regular Salaries & Wages - OPEB	(8,710)	(7,287)	(4,169)	-	-
401-4002-534.14-00	Overtime	-	-	186	-	-
401-4002-534.21-00	FICA/Medicare Taxes	9,121	10,552	12,127	13,748	14,313
401-4002-534.22-01	Retirement Contributions - FRS	16,345	19,287	24,616	28,899	30,546
401-4002-534.23-00	Medical Insurance	8,503	18,786	18,897	19,488	22,506
401-4002-534.23-02	Medical Insurance - Life & ST Disability	786	930	1,082	1,157	1,205
401-4002-534.24-00	Worker's Compensation	2,381	2,458	2,576	2,741	2,862
401-4002-534.27-00	GASB 68	8,465	30,201	7,219	-	-
401-4002-534.31-00	Professional Services	2,295	2,678	5,270	3,000	3,000
401-4002-534.34-01	Private Hauler	6,543,649	6,837,336	7,988,825	7,657,816	8,428,211
401-4002-534.34-06	Other Contractual Services	-	59,424	(59,424)	60,000	-
401-4002-534.34-07	Utilities and Facilities - GF	1,107	1,310	1,565	1,566	1,548
401-4002-534.34-08	Computer Services - GF	6,433	6,681	7,697	7,739	8,296
401-4002-534.34-09	Engineering - GF	74	96	84	80	-
401-4002-534.34-10	Personnel Services - GF	2,479	2,728	3,134	3,293	3,353
401-4002-534.34-11	Finance/Administration - GF	224,170	196,863	216,696	219,119	242,171
401-4002-534.34-12	Fleet - GF	1,973	2,214	1,440	1,712	1,453
401-4002-534.40-00	Travel & Per Diem	2,297	438	822	2,500	1,000
401-4002-534.41-00	Communications Services	2,038	2,186	2,192	2,197	2,137
401-4002-534.42-00	Postage & Transportation	1	8	-	25	10
401-4002-534.44-00	Rentals & Leases	762	842	743	850	700
401-4002-534.44-10	Rentals & Leases/gasb 87	(772)	(772)	(586)	-	-
401-4002-534.45-01	Insurance - Operating Liability	618	764	529	644	701
401-4002-534.45-02	Insurance - Auto Liability	531	454	566	579	1,310
401-4002-534.46-00	Repair & Maintenance Services	19	174	783	1,200	1,200
401-4002-534.47-00	Printing & Binding	1,636	1,816	3,206	2,000	3,966
401-4002-534.48-00	Promotional Activities	1,000	446	-	500	500
401-4002-534.49-00	Other Charges/Obligations	137	200	420	100	450
401-4002-534.51-00	Office Supplies	381	492	333	650	500
401-4002-534.52-00	Operating Supplies	49	1,470	2,528	2,000	2,000
401-4002-534.52-01	Operating Supplies	1,381	1,118	990	1,500	875
401-4002-534.52-05	Operating Supplies	240	579	460	900	900
401-4002-534.54-01	Books/Pubs/Subscrs/Membs	423	225	245	620	470
401-4002-534.54-02	Books/Pubs/Subscrs/Membs	1,125	425	995	850	995
401-4002-534.54-04	Books/Pubs/Subscrs/Membs	-	-	-	500	-
401-4002-534.55-00	Training	10	-	34	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	46	27	7	-	-
401-4002-534.72-40	Debt Service - Interest	253	7	640	-	-
401-4002-534.73-05	Amortization Expense	730	730	591	-	-
401-7979-534.59-99	Non Classified Expense	5,713	2,380	-	-	-
401-7979-590.99-90	Additions to Reserves	-	-	-	125,598	-
Total Expenditure		\$ 6,958,113	\$ 7,339,158	\$ 8,410,061	\$ 8,342,745	\$ 9,189,712

PUBLIC WORKS/STORMWATER



Stormwater

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 828,618	\$ 1,018,429	\$ 1,269,541	\$ 1,336,935
Benefits	716,831	635,497	712,170	768,374
Operating	1,201,997	1,330,678	1,529,925	1,428,690
Supplies	1,672,430	2,119,231	189,890	187,640
Capital	-	1	4,055,000	3,630,000
Debt service	129,256	114,159	809,303	809,303
Transfers	-	12,000	-	-
Total \$	4,549,132	\$ 5,229,995	\$ 8,565,829	\$ 8,160,942

Funding Source				
Total	4,549,132	5,229,995	8,565,829	8,160,942
Total \$	4,549,132	\$ 5,229,995	\$ 8,565,829	\$ 8,160,942

Storm Water as a percentage of Enterprise Funds



Stormwater Revenues and Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating Revenues					
Charges for Services	\$ 5,803,658	\$ 5,987,947	\$ 6,051,356	\$ 6,167,586	\$ 6,101,631
Other	(183,733)	76,735	1,046,390	-	-
Total operating revenue	5,619,925	6,064,682	7,097,746	6,167,586	6,101,631
Operating Expenses					
Personnel Services	1,033,788	1,526,663	1,645,069	1,981,711	2,105,309
Materials/Other Services	1,142,511	1,338,747	1,498,575	1,719,815	1,621,330
Depreciation	1,542,183	1,535,679	1,963,330	-	-
Total operating expenses	3,718,482	4,401,089	5,106,974	3,701,526	3,726,639
Operating Income	1,901,443	1,663,593	1,990,772	2,466,060	2,374,992
Non-Operating Revenue/(Expense)					
Interest income	(570,445)	1,033,563	1,886,976	1,573,553	397,000
Intergovernmental	3,212	16,079	32,309	3,300	3,683
Interest expense	(159,726)	(148,028)	(123,013)	(103,150)	(87,458)
Capital Expenses	-	-	-	(4,055,000)	(3,625,000)
Debt Costs	(23)	(13)	(3)	(706,153)	(721,845)
Revenues/(Expenses)	(726,982)	901,601	1,796,269	(3,287,450)	(4,033,620)
Income Before Transfers and Contributions	1,174,461	2,565,194	3,787,041	(821,390)	(1,658,628)
Transfers In/(Out)	1,253,955	-	-	-	-
Net Change in Assets	2,428,416	2,565,194	3,787,041	(821,390)	(1,658,628)
Net Assets - Beginning*	40,902,759	43,331,175	45,896,369	49,683,410	48,862,020
Net Assets - Ending*	\$ 43,331,175	\$ 45,896,369	\$ 49,683,410	\$ 48,862,020	\$ 47,203,392

*Includes restricted assets.

Our Accomplishments in 2024-25

- ❖ Realigned and created a retention area in the right of way between Palmetto and Sanford Avenues.
- ❖ Cleaned 10% of drainage pipe with an original goal of 7%.
- ❖ Started the Mellonville drainage improvement project.
- ❖ 80% of the Georgetown Phase I project completed - stormwater component.
- ❖ Completed Mellonville/Washington/Randolph location drainage project.

Authorized Positions

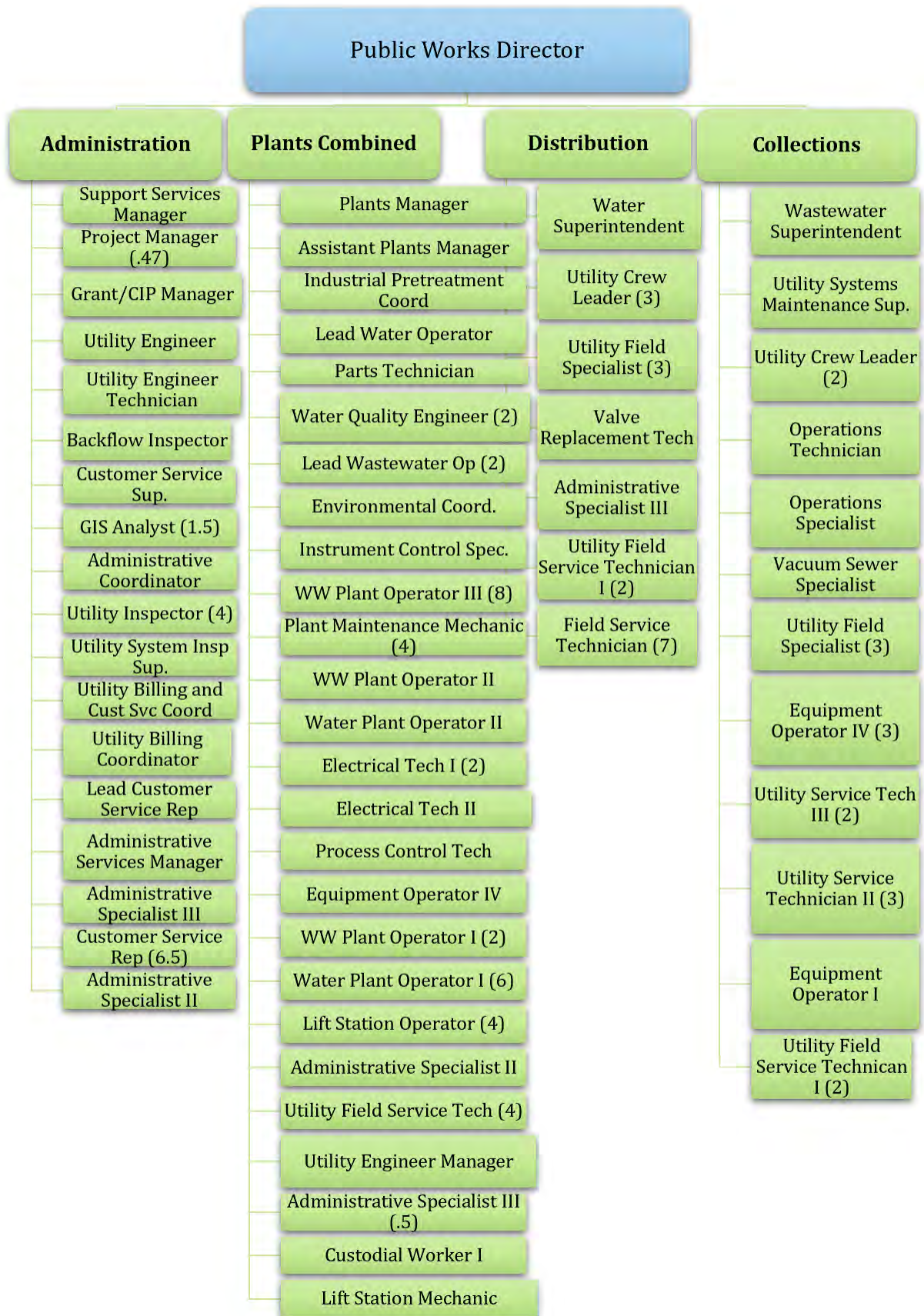
Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Public Works - Stormwater					
Public Works Director **	0.10	0.10	-	0.10	-
Project Engineer **	0.50	-	-	-	-
Project Manager **	0.40	0.40	0.07	0.47	-
Public Works Manager **	-	0.60	-	0.60	-
Streets/Stormwater Superintendent	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	-
Equipment Operator IV	3.00	3.00	-	3.00	-
Equipment Operator III	4.00	4.00	-	4.00	-
Administrative Services Manager	0.30	0.30	-	0.30	-
Environmental - Administrative Specialist II **	0.50	0.50	-	0.50	1.00
Maintenance Worker, Lead	1.00	1.00	-	1.00	-
Equipment Operator I	1.00	1.00	-	1.00	-
Maintenance Worker	4.00	4.00	-	4.00	-
Total Full Time Equivalents	19.60	20.70	0.07	20.77	1.00

**Split between funds or departments/divisions

Stormwater

Account	Description	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Budget	Proposed Budget
Revenue						
402-0000-331.80-08	FEMA-Grant	-	12,512	28,401	-	-
402-0000-335.49-01	Other - Fuel Tax	3,212	3,567	3,908	3,300	3,683
402-0000-343.93-01	Fees - Stormwater	5,803,658	5,987,947	6,051,356	6,167,586	6,101,631
402-0000-361.10-00	Interest	313,800	867,716	1,038,960	881,255	397,000
402-0000-361.30-00	Interest - Unrealized	(850,142)	208,975	895,569	751,298	-
402-0000-361.40-00	Interest - Realized	(34,103)	(43,128)	(47,554)	(59,000)	-
402-0000-364.41-00	Disposition of Assets	(183,779)	-	(2,799)	-	-
402-0000-369.30-00	Refund from Prior Years	46	5,320	-	-	-
402-0000-369.90-00	Other Miscellaneous	-	-	(79)	-	-
402-0000-381.01-00	Transfer - General Fund	1,253,955	71,415	1,049,268	-	-
402-0000-389.98-00	Use of Net Assets	-	-	-	821,390	1,658,628
	Total Revenue	\$ 6,306,647	\$ 7,114,324	\$ 9,017,030	\$ 8,565,829	\$ 8,160,942
Expenditure						
402-4045-541.12-00	Regular Salaries & Wages	670,336	846,634	1,027,300	1,230,181	1,273,575
402-4045-541.12-02	Regular Salaries - Additional Pays	7,914	10,152	6,874	2,360	2,360
402-4045-541.12-06	Reg Salaries - Opt Out Health Insurance	620	50	200	-	-
402-4045-541.12-10	Regular Salaries & Wages - OPEB	(77,973)	(65,238)	(38,318)	-	-
402-4045-541.14-00	Overtime	12,772	37,020	22,373	37,000	61,000
402-4045-541.21-00	FICA/Medicare Taxes	50,950	65,945	76,267	97,471	102,639
402-4045-541.22-01	Retirement Contributions - FRS	83,830	114,219	147,831	183,401	199,068
402-4045-541.23-00	Medical Insurance	201,658	289,435	307,275	363,189	399,317
402-4045-541.23-02	Medical Insurance - Life & ST Disability	4,570	5,630	6,686	7,953	8,196
402-4045-541.24-00	Worker's Compensation	35,696	43,962	45,226	60,156	59,154
402-4045-541.27-00	Pension GASB 68	43,415	178,854	43,354	-	-
402-4045-541.31-00	Professional Services	16,139	37,473	35,409	352,000	85,400
402-4045-541.34-00	Other Contractual Services	34,204	71,845	60,844	81,500	192,400
402-4045-541.34-07	Utilities - GF	3,667	4,237	4,880	4,995	5,089
402-4045-541.34-08	Computer Services - GF	57,589	59,815	70,738	76,281	81,772
402-4045-541.34-09	Engineering Services - GF	22,913	30,018	20,139	28,851	30,680
402-4045-541.34-10	Personnel Services - GF	22,192	24,419	28,803	32,462	33,053
402-4045-541.34-11	Finance/Administration - GF	300,105	333,571	333,571	203,405	176,130
402-4045-541.34-12	Fleet - GF	75,934	96,227	101,955	121,270	123,624
402-4045-541.40-00	Travel & Per Diem	5,900	6,751	3,345	7,000	7,000
402-4045-541.41-00	Communications Services	3,724	5,350	8,109	5,380	10,827
402-4045-541.42-00	Postage & Transportation	341	-	1	100	10
402-4045-541.43-00	Utility Services	19,901	33,098	18,086	15,700	21,075
402-4045-541.44-00	Rentals & Leases	1,270	12,726	3,914	6,700	5,500
402-4045-541.44-10	Rentals & Leases/gasb 87	(382)	(382)	(290)	-	-
402-4045-541.45-01	Insurance - Operating Liability	95,551	139,344	118,474	167,540	163,584
402-4045-541.45-02	Insurance - Auto Liability	32,621	31,379	40,063	41,030	111,515
402-4045-541.46-00	Repair & Maintenance Services	306,533	286,729	448,928	353,105	350,825
402-4045-541.47-00	Printing & Binding	748	316	1,278	620	820
402-4045-541.48-00	Promotional Activities	164	635	-	500	500
402-4045-541.49-00	Other Charges/Obligations	28,792	28,446	32,431	31,486	28,886
402-4045-541.51-00	Office Supplies	380	441	704	500	500
402-4045-541.52-00	Operating Supplies	9,697	15,270	15,613	26,300	26,300
402-4045-541.52-01	Operating Supplies	68,775	79,002	70,657	70,000	71,000
402-4045-541.52-05	Operating Supplies	4,654	4,596	5,629	6,825	9,000
402-4045-541.53-00	Road Materials & Supplies	21,159	30,515	67,569	73,000	67,000
402-4045-541.54-01	Books/Pubs/Subscrs/Membs	490	228	145	500	500
402-4045-541.54-02	Books/Pubs/Subscrs/Membs	9,312	5,465	2,353	4,140	4,140
402-4045-541.54-03	Books/Pubs/Subscrs/Membs	-	875	400	875	400
402-4045-541.54-04	Books/Pubs/Subscrs/Membs	41	-	-	-	-
402-4045-541.55-00	School Tuition/Books/Supp	98	359	4,831	7,750	8,800
402-4045-541.61-00	Land Acquisitions	-	398,407	174,349	-	-
402-4045-541.62-00	Buildings	17,025	54,431	3,369	-	2,175,000
402-4045-541.63-00	Improve Other Than Bldg	(1,841,557)	2,196,123	3,947,601	3,750,000	1,125,000
402-4045-541.64-00	Machinery & Equipment	380,221	452,954	746,400	305,000	330,000
402-4045-541.71-21	Debt Service - Principal	-	-	-	282,683	290,458
402-4045-541.71-22	Debt Service - Principal	-	-	-	143,878	147,935
402-4045-541.71-23	Debt Service - Principal	-	-	-	24,148	24,702
402-4045-541.71-24	Debt Service - Principal	-	-	-	20,613	21,159
402-4045-541.71-25	Debt Service - Principal	-	-	-	234,831	237,591
402-4045-541.72-05	Debt Service - Interest	23	13	3	-	-
402-4045-541.72-21	Debt Service - Interest	42,500	35,521	27,903	21,895	14,120
402-4045-541.72-22	Debt Service - Interest	37,113	33,243	29,454	27,305	23,248
402-4045-541.72-23	Debt Service - Interest	5,430	4,895	4,377	3,993	3,439
402-4045-541.72-24	Debt Service - Interest	8,896	8,400	7,871	7,407	6,861
402-4045-541.72-25	Debt Service - Interest	49,635	46,822	44,258	42,550	39,790
402-4045-541.73-05	Amortization Expense	362	362	293	-	-
402-7979-518.23-03	Medical/Life Insurance	15,791	18,786	8,858	-	-
402-7979-541.59-99	Non Classified Expense	1,542,183	1,535,679	1,951,330	-	-
402-7979-541.69-99	Fixed Assets - Capitalized	1,444,311	(3,101,915)	(4,871,718)	-	-
402-7979-581.91-36	Transfer	-	-	12,000	-	-
402-7979-590.99-90	Additions to Reserves	-	-	-	-	-
	Total Expenditure	\$ 91 3,878,233	\$ 4,549,132	\$ 5,229,995	\$ 8,565,829	\$ 8,160,942

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 5,846,562	\$ 7,053,463	\$ 8,376,105	\$ 8,368,000
Benefits	4,463,231	3,770,398	3,925,725	4,394,930
Operating	12,841,025	13,228,169	17,322,717	19,383,654
Supplies	7,524,556	7,983,229	2,402,000	2,909,715
Capital	16,539,555	17,623,732	17,006,061	20,641,000
Debt service	727,505	653,871	4,053,171	4,518,400
Transfers	914,687	(7,802,891)	7,764,511	6,704,168
Total	\$ 48,857,121	\$ 42,509,971	\$ 60,850,290	\$ 66,919,867

80.90%



Water and Wastewater Department as a percentage of Enterprise Fund

Water and Wastewater Department Department Objectives

Objective	Division	Strategic	Anticipated Timeframe
Have all Customer Service staff trained per their learning plan	Administration	High Performing and Competent Government	FY26
Reducing phone wait times by 15%	Administration	High Performing and Competent Government	FY26
60% of Water/wastewater related projects on schedule	Administration	High Performing and Competent Government	FY26
Upgrade South Plant from 3Mil to 6Mil Gallon - Design	Plants	Functional and Updated Infrastructure	FY27
Control Valve at the River - Design	Plants	Future/Sustainability	FY26
100% Completion of all items related to the NWRP Consent Order	Plants	Community Safety and Wellbeing	FY26
Maintain 95% Days in Compliance with Water requirements	Plants	Community Safety and Wellbeing	FY26
Move water/sewer employees into new utility building	Water	Functional and Updated Infrastructure	FY26
Complete Water Meter Replacement Project (residential)	Water	Functional and Updated Infrastructure	FY26
Complete water work orders within 10 Days Average	Water	High Performing and Competent Government	FY26
Provide Maintenance to 100% of Hydrants in City	Water	Community Safety and Wellbeing	FY26
Have at least 2 Critical Valves installed	Water	Functional and Updated Infrastructure	FY26
Complete sewer work orders within 10 Days Average	Sewer	High Performing and Competent Government	FY26
Repair and evaluate 5% of Sewer Lining	Sewer	Functional and Updated Infrastructure	FY26
Install 7 additional smart covers to help in the reduction of direct inflow (and I&I)	Sewer	Functional and Updated Infrastructure	FY26

PUBLIC WORKS WATER AND WASTEWATER DEPARTMENT

KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
Average number calls to customer service rep per month	Admin	1	Efficiency	N/A	5,252	5,750	5,000
Average customer hold time	Admin	1	Efficiency	N/A	N/A	00:03:45 Minutes	00:03:11 Minutes
% of payments made online	Admin	3	Output	35%	60%	63%	65%
Average number of water customers	Admin	3	Output	18,953	19,571	20,071	20,571
Water quality complaints	Admin	2	Efficiency	57	115	101	87
% of water/wastewater related projects on schedule (in construction)	Admin/Plants	5	Efficiency	N/A	N/A	100%	100%
Volume of water produced (in million gallons)	Plants	2	Output	2,852	2,959	3,036	3,116
Volume of wastewater treated (in million gallons)	Plants	2	Output	N/A	2,737	2,737	2,737
# of lift stations in service	Plants	4	Output	75	78	82	86
% of days in compliance for water requirements	Plants	2	Efficiency	N/A	100%	100%	100%
% of meters reporting	Water	4	Efficiency	N/A	75%	90%	100%
Average time to complete work orders	Water/Sewer	4	Efficiency	N/A	7 days	7 days	5 days
# water related work orders	Water	4	Output	12,414	15,514	15,550	15,550
# of water leaks & breaks per 100 miles of piping	Water	4	Output	N/A	207	221	200
# sewer related work orders	Sewer	4	Output	476	420	430	430
# of manholes rehabilitated	Sewer	4	Output	N/A	47	84	99
% lining and repair/evaluate of sewer system	Sewer	4	Output	N/A	3.59%	2.00%	2.00%

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue						
451-0000-331.80-08	FEMA Reimbursements	-	12,066	-	-	-
451-0000-335.49-01	Fuel Tax Refund	10,099	11,138	10,679	9,260	7,911
451-0000-337.30-04	Grant - Seminole County	-	284,929	-	-	-
451-0000-337.30-36	Grant - SJRWMD	137,378	721,408	-	-	-
451-0000-341.90-03	Tax Collection Commission	377	627	557	525	500
451-0000-341.90-04	Utilities Plan Reviews	(234)	-	-	-	-
451-0000-341.90-10	Other Charges and Fees	-	-	452	-	-
451-0000-343.60-61	Sewer Charges	10,858,026	13,068,239	12,693,759	13,769,687	13,328,446
451-0000-343.60-62	Sewer Base	4,567,448	5,184,371	5,426,967	5,838,250	6,172,295
451-0000-343.60-63	Water Metered	5,621,975	7,240,908	6,931,447	8,154,168	8,950,911
451-0000-343.60-64	Water Base	3,106,815	3,542,907	3,701,682	3,989,756	4,313,274
451-0000-343.60-65	Reclaimed Water Flow	1,534,150	1,778,002	2,012,314	2,002,253	2,456,126
451-0000-343.60-66	Reclaimed Water Base	524,366	618,220	662,796	696,193	761,466
451-0000-343.65-02	Hydrant Rental Other	92,387	156,508	143,723	176,247	145,486
451-0000-343.66-00	Sewer Service Fee	65,447	69,291	80,143	85,882	85,000
451-0000-343.66-10	Interceptor Services	84,240	22,608	36,744	-	-
451-0000-343.66-12	Permitting Fees	14,150	24,629	34,314	-	-
451-0000-343.66-14	Test and Analysis Fees	3,385	3,310	4,931	-	-
451-0000-343.67-00	Water Service Charges	525,994	492,692	513,623	554,832	607,627
451-0000-343.68-00	Reclaimed Water Services	238,217	139,436	155,825	157,022	227,816
451-0000-361.10-00	Interest	291,521	720,810	924,682	754,098	567,158
451-0000-361.10-10	Interest/gasb 87	21,049	22,214	20,895	-	-
451-0000-361.30-00	Interest	(784,059)	177,346	818,667	654,376	-
451-0000-361.40-00	Interest	(30,988)	(37,790)	(42,653)	(52,176)	-
451-0000-362.01-00	Rent Lake Jessup Groves	526	27,646	(7,778)	500	-
451-0000-362.10-00	Rent	10	10	10	10	10
451-0000-362.10-02	Rent Derby Park	55,022	59,481	72,873	54,217	55,844
451-0000-362.10-07	Rent - AT&T Tower Lease	55,520	4,280	58,283	47,393	58,283
451-0000-364.41-00	Disposition of Assets	44,784	14,534	142,266	15,000	15,000
451-0000-365.10-00	Sale of Scrap	-	30	19,522	-	-
451-0000-369.40-19	Reimbursements	65,150	65,150	65,150	65,150	65,150
451-0000-369.41-00	Reimbursements	(1,979)	23,046	(14,740)	-	-
451-0000-369.90-00	Other Miscellaneous	1,746	677	27,148	-	-
451-0000-369.90-01	Cash Over/(Short)	(1)	20	(50)	-	-
451-0000-369.91-01	Returned Checks	3,233	5,409	5,877	5,500	5,500
451-0000-369.92-00	Delinquent Late Fees	7,287	(2,599)	2,468	3,453	3,000
451-0000-369.92-01	Delinquent Late Fees	362,595	393,776	406,484	433,083	446,075
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	-	-
451-0000-389.80-01	Contributions - Subdivisions	2,566,043	3,583,139	6,931,412	-	-
451-0000-389.98-00	Use of Reserves	-	-	-	82,452	1,031,272
Total \$		31,141,679 \$	39,528,468 \$	44,203,472 \$	38,597,131 \$	40,404,150

Administration

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,231,199	\$ 1,623,358	\$ 1,906,405	\$ 1,860,148
Benefits	974,548	864,337	881,096	1,015,197
Operating	3,512,505	3,771,775	4,453,651	4,985,509
Supplies	53,059	45,969	106,300	92,805
Debt service	16,798	21,454	12,000	-
Total \$	5,788,109	\$ 6,326,893	\$ 7,359,452	\$ 7,953,659

Funding Source				
Total	5,788,109	6,326,893	7,359,452	7,953,659
Total \$	5,788,109	\$ 6,326,893	\$ 7,359,452	\$ 7,953,659

Our Accomplishments in 2024-25

- ❖ Due to the completion of the scanning project, a storage space was turned into a working office.
- ❖ Callback feature rolled out with IT to assist in customer call wait times.
- ❖ Started utility master plan for future planning and proactive decision making.
- ❖ Created learning/training plan for customer service staff.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Utilities - Water/Wastewater - Administration					
Public Utilities Director	-	-	-	-	1.00
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	-
Utility Engineer Technician	1.00	1.00	-	1.00	-
Project Manager **	0.40	0.40	0.07	0.47	-
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	-
Lead Customer Service Representative	1.00	1.00	-	1.00	-
Administrative Services Manager	0.30	0.30	-	0.30	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Customer Service Representative	5.50	5.50	1.00	6.50	-
Administrative Specialist II**	1.00	1.00	-	1.00	-
Total Full Time Equivalents	24.15	25.15	1.07	26.22	1.00

**Split between funds or departments/divisions

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
451-4510-536.12-00	Regular Salaries & Wages	1,086,747	1,241,979	1,588,435	1,756,118	1,736,905
451-4510-536.12-02	Regular Salaries - Additional Pays	21,242	16,776	24,795	17,182	17,702
451-4510-536.12-06	Reg Salaries - Opt Out Health Insurance	840	2,125	700	1,200	-
451-4510-536.12-10	Regular Salaries & Wages - OPEB	(92,697)	(82,762)	(47,351)	-	-
451-4510-536.13-00	Other Salaries & Wages	-	-	-	76,905	48,541
451-4510-536.14-00	Overtime	38,798	53,081	56,779	55,000	57,000
451-4510-536.21-00	FICA/Medicare Taxes	85,925	96,480	118,592	136,165	142,829
451-4510-536.22-01	Retirement Contributions	162,991	186,275	242,993	280,722	287,878
451-4510-536.23-00	Medical Insurance	293,707	372,049	395,986	430,815	548,293
451-4510-536.23-02	Medical Insurance - Life & ST Disability	7,156	7,736	9,642	11,139	11,648
451-4510-536.24-00	Worker's Compensation	18,638	20,323	25,861	22,255	24,549
451-4510-536.27-00	Pension GASB 68	84,411	291,685	71,263	-	-
	Subtotal Personnel Services	\$ 1,707,758	\$ 2,205,747	\$ 2,487,695	\$ 2,787,501	\$ 2,875,345
Operating						
451-4510-536.31-00	Professional Services	200,652	511,199	457,318	915,000	938,100
451-4510-536.34-00	Other Contractual Services	68,488	112,402	138,102	262,729	171,054
451-4510-536.34-08	Computer Services - GF	336,496	354,275	408,116	415,126	460,807
451-4510-536.34-09	Engineering Services - GF	153,666	215,552	243,785	249,966	265,808
451-4510-536.34-10	Personnel Services - GF	129,671	144,630	166,176	176,660	186,265
451-4510-536.34-11	Finance/Administration - GF	1,106,696	1,123,722	1,161,488	1,196,333	1,292,359
451-4510-536.34-12	Fleet - GF	109,281	141,543	128,563	157,150	183,007
451-4510-536.40-00	Travel & Per Diem	60	1,601	809	4,200	2,600
451-4510-536.41-00	Communications Services	17,988	18,775	19,415	19,400	19,415
451-4510-536.42-00	Postage & Transportation	85,883	82,020	112,935	90,000	115,000
451-4510-536.43-00	Utility Services	157,132	187,072	177,950	190,000	177,950
451-4510-536.44-00	Rentals & Leases	13,506	12,960	12,648	23,500	5,673
451-4510-536.44-10	RENTALS & LEASES	(16,972)	(16,972)	(12,881)	-	-
451-4510-536.45-01	Insurance - Operating Liability	24,305	32,740	28,047	37,446	36,152
451-4510-536.45-02	Insurance - Auto Liability	2,189	1,870	2,224	2,664	8,794
451-4510-536.46-00	Repair & Maintenance Services	17,283	16,532	42,731	228,357	205,400
451-4510-536.47-00	Printing & Binding	50,086	47,987	45,262	54,400	56,000
451-4510-536.48-00	Promotional Activities	2,656	970	1,858	5,000	5,000
451-4510-536.49-00	Other Charges/Obligations	446,204	523,627	637,229	425,720	856,125
451-4510-536.51-00	Office Supplies	13,931	15,505	8,918	25,000	23,000
451-4510-536.52-00	Operating Supplies	18,972	19,209	9,508	25,100	20,000
451-4510-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	13,486	10,149	11,090	12,000	10,000
451-4510-536.52-05	Operating Supplies - Uniforms	1,381	1,805	3,083	4,550	4,550
451-4510-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	4,042	2,130	4,072	8,625	7,555
451-4510-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	5,061	4,130	5,090	8,650	7,350
451-4510-536.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	120	443	-	-
451-4510-536.54-04	Books/Pubs/Subsc/Memb - School Tuition	-	-	396	11,575	9,550
451-4510-536.55-00	Training	-	11	3,369	10,800	10,800
	Subtotal Operating	\$ 2,962,143	\$ 3,565,564	\$ 3,817,744	\$ 4,559,951	\$ 5,078,314
Debt service						
451-4510-536.72-05	Int Payment/GASB87	1,007	593	146	-	-
451-4510-536.72-45	Debt Service - Interest	2,805	160	8,320	12,000	-
451-4510-536.73-05	Amortization Expense	16,045	16,045	12,988	-	-
	Subtotal Debt service	\$ 19,857	\$ 16,798	\$ 21,454	\$ 12,000	\$ -
	Total	\$ 4,689,758	\$ 5,788,109	\$ 6,326,893	\$ 7,359,452	\$ 7,953,659

Water/Wastewater Plants Combined

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 2,642,291	\$ 3,289,031	\$ 3,579,809	\$ 3,782,577
Benefits	1,970,336	1,648,528	1,662,155	1,882,104
Operating	216,468	510,842	470,112	480,734
Supplies	153,148	151,872	167,700	180,150
Total	\$ 4,982,243	\$ 5,600,273	\$ 5,879,776	\$ 6,325,565

Funding Source				
Total	4,982,243	5,600,273	5,879,776	6,325,565
Total	\$ 4,982,243	\$ 5,600,273	\$ 5,879,776	\$ 6,325,565

Our Accomplishments in 2024-25

- ❖ Successfully completed 75% of the items related to the North Water Reclamation Facility consent order.
- ❖ Downtown lift station project completed Tuffy's underground structures for lift stations installed for two other businesses.
- ❖ Installed diesel pumps at four locations.
- ❖ The new main water treatment plant working as designed after prolonged testing, demolished the old plant and restored the area.
- ❖ Disc filter project completed at North Water Reclamation Facility.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Utilities - Water/Wastewater - Plants					
Water Resource Engineer	1.00	1.00	(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 Specialist	1.00	-	-	-	-
Water Quality Engineer	-	1.00	-	1.00	-
Lead Wastewater Operator	2.00	2.00	-	2.00	-
Environmental Coordinator	1.00	1.00	-	1.00	-
Instrument Control Specialist	2.00	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 Wastewater Plant Operator II	1.00	1.00	-	1.00	-
Utility Water Plant Operator II	1.00	1.00	-	1.00	-
Environmental Technician	1.00	-	-	-	-
Electrical Technician	2.00	2.00	-	2.00	-
Electrical Technician II	-	1.00	-	1.00	-
Process Control Technician	1.00	-	-	-	-
Water/Wastewater Quality Control Tech	-	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 Operator	2.00	3.00	1.00	4.00	-
Administrative Specialist III	1.00	1.00	-	1.00	-
Utility Field Service Technician I-III	6.00	6.00	(1.00)	5.00	-
Administrative Specialist II**	0.50	0.50	-	0.50	-
Custodial Worker I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	49.50	49.50	1.00	50.50	-

**Split between funds or departments/divisions

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
451-4520-536.12-00	Regular Salaries & Wages	2,242,593	2,628,774	3,199,127	3,370,837	3,585,008
451-4520-536.12-02	Regular Salaries - Additional Pays	14,805	15,988	17,923	5,020	6,020
451-4520-536.12-06	Reg Salaries - Opt Out Health Insurance	2,700	2,800	6,068	6,000	4,800
451-4520-536.12-10	Regular Salaries & Wages - OPEB	(205,302)	(171,770)	(98,276)	-	-
451-4520-536.13-00	Other Salaries & Wages	-	-	735	20,952	22,749
451-4520-536.14-00	Overtime	109,345	166,499	163,454	177,000	164,000
451-4520-536.21-00	FICA/Medicare Taxes	179,026	206,395	238,341	274,830	290,404
451-4520-536.22-01	Retirement Contributions	278,482	349,090	435,146	517,860	573,682
451-4520-536.23-00	Medical Insurance	590,330	765,159	740,364	767,822	909,884
451-4520-536.23-02	Medical Insurance - Life & ST Disability	15,319	16,636	19,762	21,787	23,185
451-4520-536.24-00	Worker's Compensation	76,764	86,421	87,300	79,856	84,949
451-4520-536.27-00	Pension GASB 68	144,222	546,635	127,615	-	-
	Subtotal Personnel Services	\$ 3,448,284	\$ 4,612,627	\$ 4,937,559	\$ 5,241,964	\$ 5,664,681
Operating						
451-4520-536.31-00	Professional Services	69,023	40,401	74,690	215,000	145,000
451-4520-536.34-00	Other Contractual Services	6,712	-	500	25,000	7,500
451-4520-536.40-00	Travel & Per Diem	320	1,908	853	5,800	5,800
451-4520-536.41-00	Communications Services	16,411	18,999	32,353	19,200	32,354
451-4520-536.42-00	Postage & Transportation	66	-	24	100	100
451-4520-536.44-00	Rentals & Leases	4,759	4,737	5,264	5,000	5,640
451-4520-536.45-01	Insurance - Operating Liability	8,444	8,444	9,437	13,020	13,765
451-4520-536.45-02	Insurance - Auto Liability	16,106	16,106	15,631	17,092	49,175
451-4520-536.46-00	Repair & Maintenance Services	143,801	104,151	130,789	140,000	155,000
451-4520-536.47-00	Printing & Binding	1,856	1,084	1,178	1,900	1,900
451-4520-536.48-00	Promotional Activities	-	45	83	-	500
451-4520-536.49-00	Other Charges/Obligations	29,149	20,593	240,040	28,000	64,000
451-4520-536.51-00	Office Supplies	570	556	371	1,000	750
451-4520-536.52-00	Operating Supplies	23,128	35,493	47,764	36,000	50,000
451-4520-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	91,354	101,529	89,676	95,000	90,000
451-4520-536.52-05	Operating Supplies - Uniforms	6,425	8,490	8,661	22,000	22,000
451-4520-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	330	2,949	756	6,700	4,700
451-4520-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,966	2,465	1,390	4,200	6,100
451-4520-536.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	278	-	400	400
451-4520-536.55-00	Training	-	1,388	3,254	2,400	6,200
	Subtotal Operating	\$ 421,420	\$ 369,616	\$ 662,714	\$ 637,812	\$ 660,884
	Total	\$ 3,869,704	\$ 4,982,243	\$ 5,600,273	\$ 5,879,776	\$ 6,325,565

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4521-536.31-00	Professional Services	-	-	-	60,000	50,000
451-4521-536.34-00	Other Contractual Services	25,945	17,656	38,048	32,000	51,600
451-4521-536.43-00	Utility Services	287,219	317,714	338,902	310,000	338,902
451-4521-536.44-00	Rentals & Leases	-	-	-	1,300	1,300
451-4521-536.45-01	Insurance - Operating Liability	1,991	1,991	2,300	3,087	2,963
451-4521-536.46-00	Repair & Maintenance Services	85,746	49,329	32,430	60,000	50,000
451-4521-536.47-00	Printing & Binding	-	-	116	500	150
451-4521-536.51-00	Office Supplies	301	2,876	882	3,000	2,000
451-4521-536.52-00	Operating Supplies	127,684	193,940	168,861	225,000	250,000
451-4521-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	12,386	9,905	4,235	10,000	10,000
	Subtotal Operating	\$ 541,272	\$ 593,411	\$ 585,774	\$ 704,887	\$ 756,915
	Total	\$ 541,272	\$ 593,411	\$ 585,774	\$ 704,887	\$ 756,915

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4522-536.31-00	Professional Services	-	-	-	-	50,000
451-4522-536.34-00	Other Contractual Services	5,942	4,796	12,420	45,000	58,200
451-4522-536.43-00	Utility Services	138,813	163,439	167,968	180,000	168,000
451-4522-536.44-00	Rentals & Leases	77	-	-	1,000	2,500
451-4522-536.45-01	Insurance - Operating Liability	1,587	1,587	2,084	2,798	2,685
451-4522-536.46-00	Repair & Maintenance Services	37,701	41,391	82,711	45,000	260,000
451-4522-536.52-00	Operating Supplies	166,779	233,435	311,301	360,000	300,000
	Subtotal Operating	\$ 350,899	\$ 444,648	\$ 576,484	\$ 633,798	\$ 841,385
	Total	\$ 350,899	\$ 444,648	\$ 576,484	\$ 633,798	\$ 841,385

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4525-536.45-01	Insurance - Operating Liability	14,220	14,220	17,014	22,843	21,920
451-4525-536.46-00	Repair & Maintenance Services	80,997	58,073	98,750	80,000	140,000
451-4525-536.49-00	Other Charges/Obligations	-	-	-	250	250
451-4525-536.52-00	Operating Supplies	-	109	236	500	500
	Subtotal Operating	\$ 95,217	\$ 72,402	\$ 116,000	\$ 103,593	\$ 162,670
	Total	\$ 95,217	\$ 72,402	\$ 116,000	\$ 103,593	\$ 162,670

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4527-536.31-00	Professional Services	707	719	1,130	30,200	16,400
451-4527-536.34-00	Other Contractual Services	208,519	273,511	397,992	335,622	404,800
451-4527-536.41-00	Communications Services	-	203	474	200	1,500
451-4527-536.42-00	Communications Services	250	305	860	300	1,000
451-4527-536.43-00	Utility Services	946,275	945,099	929,345	933,000	940,345
451-4527-536.44-00	Rentals & Leases	75,071	10,763	20,210	19,000	21,000
451-4527-536.45-01	Insurance - Operating Liability	240,885	240,885	282,032	381,594	367,211
451-4527-536.45-02	INSURANCE	8,959	8,959	11,231	11,502	30,878
451-4527-536.46-00	Repair & Maintenance Services	332,187	325,513	1,067,481	500,000	1,000,000
451-4527-536.47-00	Printing & Binding	-	58	243	100	250
451-4527-536.49-00	Other Charges/Obligations	13,865	1,475	1,957	1,500	2,750
451-4527-536.51-00	Office Supplies	1,493	798	1,138	3,000	2,000
451-4527-536.52-00	Operating Supplies	728,775	812,509	979,858	1,100,000	1,650,000
451-4527-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	46,776	40,017	9,812	40,000	40,000
	Subtotal Operating	\$ 2,603,762	\$ 2,660,814	\$ 3,703,763	\$ 3,356,018	\$ 4,478,134
	Total \$	2,603,762	2,660,814	3,703,763	3,356,018	4,478,134

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4528-536.31-00	Professional Services	-	-	-	30,000	20,000
451-4528-536.34-00	Other Contractual Services	42,185	58,138	68,805	76,000	91,000
451-4528-536.42-00	POSTAGE & TRANSPORTATION	166	-	36	200	200
451-4528-536.43-00	Utility Services	214,735	239,432	224,149	245,000	254,149
451-4528-536.44-00	Rentals & Leases	-	6,802	21,103	7,500	10,000
451-4528-536.46-00	Repair & Maintenance Services	144,838	251,900	165,352	255,000	255,000
451-4528-536.47-00	Printing & Binding	-	-	243	-	200
451-4528-536.49-00	Other Charges/Obligations	394	273	685	500	800
451-4528-536.51-00	Office Supplies	1,138	221	664	1,000	1,000
451-4528-536.52-00	Operating Supplies	59,263	72,998	108,787	112,000	125,000
451-4528-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	24	14,708	296	15,000	15,000
	Subtotal Operating	\$ 462,743	\$ 644,472	\$ 590,120	\$ 742,200	\$ 772,349
	Total \$	462,743	644,472	590,120	742,200	772,349

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
451-4529-536.34-00	Other Contractual Services	222	15	15	50	15
451-4529-536.42-00	Postage & Transportation	-	-	-	100	50
451-4529-536.43-00	Utility Services	176,600	210,978	205,379	221,000	215,379
451-4529-536.44-00	Rentals & Leases	540	19,958	35	20,000	15,000
451-4529-536.45-01	Insurance - Operating Liability	21,842	21,842	35,254	50,113	50,104
451-4529-536.45-02	Insurance - Automobile	127	100	135	139	314
451-4529-536.46-00	Repair & Maintenance Services	148,157	196,968	324,954	225,000	450,000
451-4529-536.49-00	Other Charges/Obligations	-	-	500	-	500
451-4529-536.51-00	Office Supplies	60	-	-	200	200
451-4529-536.52-00	Operating Supplies	2,564	5,228	3,909	6,500	9,500
451-4529-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	2,621	81	294	2,500	2,500
	Subtotal Operating	\$ 352,733	\$ 455,170	\$ 570,475	\$ 525,602	\$ 743,562
	Total	\$ 352,733	\$ 455,170	\$ 570,475	\$ 525,602	\$ 743,562

Water Distribution

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 804,241	\$ 978,334	\$ 1,327,898	\$ 1,244,629
Benefits	610,686	541,727	630,082	642,335
Operating	847,745	713,097	1,447,620	1,147,925
Supplies	89,889	85,218	108,750	108,760
Total	\$ 2,352,561	\$ 2,318,376	\$ 3,514,350	\$ 3,143,649

Funding Source				
Total	2,352,561	2,318,376	3,514,350	3,143,649
Total	\$ 2,352,561	\$ 2,318,376	\$ 3,514,350	\$ 3,143,649

Our Accomplishments in 2024-25

- ❖ Water meter replacement project is underway and as of the end of FY25 approximately 27,000 were replaced.
- ❖ Completed installation of the new antennas to read the new meters.
- ❖ Installed 22 pressure loggers to provide information for the water remodeling project.
- ❖ Evaluated 1,616 fire hydrants throughout the City.
- ❖ Installed critical valves to help with system maintenance and repairs.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
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Utilities - Water/Wastewater - Water Distribution					
Utility Systems Maintenance Supervisor	1.00	1.00	-	1.00	-
Utility Crew Leader	3.00	3.00	-	3.00	-
Utility Field Specialist	3.00	2.00	-	2.00	-
Utility Field Locate Specialist	-	1.00	-	1.00	-
Valve Replacement Tech	-	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	6.00	7.00	-	7.00	-
Utility Field Service Technician I	3.00	2.00	-	2.00	-
Total Full Time Equivalents	18.00	19.00	-	19.00	-

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
451-4530-536.12-00	Regular Salaries & Wages	522,866	718,334	850,687	1,162,898	1,080,429
451-4530-536.12-02	Regular Salaries & Wages	2,077	2,000	2,010	2,000	2,000
451-4530-536.12-06	Reg Salaries - Opt Out Health Insurance	200	-	1,225	-	1,200
451-4530-536.12-10	Regular Salaries & Wages - OPEB	(74,655)	(62,462)	(35,737)	-	-
451-4530-536.14-00	Overtime	109,435	146,369	160,149	163,000	161,000
451-4530-536.21-00	FICA/Medicare Taxes	47,445	62,837	73,974	101,913	95,520
451-4530-536.22-01	Retirement Contributions	76,040	107,847	153,172	194,984	194,808
451-4530-536.23-00	Medical Insurance	154,871	239,522	236,233	295,463	316,552
451-4530-536.23-02	Medical Insurance - Life & ST Disability	3,449	4,341	5,261	7,284	6,783
451-4530-536.24-00	Worker's Compensation	21,192	27,263	28,166	30,438	28,672
451-4530-536.27-00	Pension GASB 68	39,380	168,876	44,921	-	-
	Subtotal Personnel Services	\$ 902,300	\$ 1,414,927	\$ 1,520,061	\$ 1,957,980	\$ 1,886,964
Operating						
451-4530-536.31-00	Professional Services	8,130	11,199	-	12,000	12,000
451-4530-536.34-00	Other Contractual Services	134,265	284,038	-	323,500	11,500
451-4530-536.40-00	Travel & Per Diem	-	-	-	70	70
451-4530-536.41-00	Communications Services	7,418	8,464	9,002	8,650	9,555
451-4530-536.42-00	Postage & Transportation	-	-	-	50	50
451-4530-536.43-00	Utility Services	21,309	22,239	17,233	23,500	17,700
451-4530-536.44-00	Rentals & Leases	1,223	1,354	3,109	4,400	4,250
451-4530-536.45-01	Insurance - Operating Liability	210,106	210,106	254,015	348,029	352,411
451-4530-536.45-02	Insurance - Auto Liability	4,345	4,345	5,294	5,421	12,319
451-4530-536.46-00	Repair & Maintenance Services	392,523	304,878	421,460	719,100	725,000
451-4530-536.47-00	Printing & Binding	1,708	1,084	1,178	1,400	1,350
451-4530-536.49-00	Other Charges/Obligations	1,864	38	1,806	1,500	1,720
451-4530-536.51-00	Office Supplies	779	1,815	1,330	2,000	1,700
451-4530-536.52-00	Operating Supplies	12,937	27,369	27,232	30,000	35,000
451-4530-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	49,833	55,905	49,221	55,000	55,000
451-4530-536.52-05	Operating Supplies - Uniforms	4,076	3,098	5,282	9,900	6,050
451-4530-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	160	550	560
451-4530-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	1,380	-	4,300	2,200
451-4530-536.55-00	Training	-	322	1,993	7,000	8,250
	Subtotal Operating	\$ 850,516	\$ 937,634	\$ 798,315	\$ 1,556,370	\$ 1,256,685
	Total	\$ 1,752,816	\$ 2,352,561	\$ 2,318,376	\$ 3,514,350	\$ 3,143,649

Wastewater Collection

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,168,831	\$ 1,162,740	\$ 1,561,993	\$ 1,480,646
Benefits	849,337	631,393	734,392	761,003
Operating	695,016	511,282	1,516,838	1,547,454
Supplies	92,260	73,105	140,550	120,300
Total \$	2,805,444	\$ 2,378,520	\$ 3,953,773	\$ 3,909,403

Funding Source				
Total	2,805,444	2,378,520	3,953,773	3,909,403
Total \$	2,805,444	\$ 2,378,520	\$ 3,953,773	\$ 3,909,403

Our Accomplishments in 2024-25

- ❖ Old utility building was demolished and the new utility building completed.
- ❖ Installed 8 vacuum sewer pits in downtown.
- ❖ Completed manhole rehabilitation in the Pinecrest and Sanford airport area.
- ❖ Completed telemetry on vacuum sewer system.
- ❖ Eliminated 4 major stormwater inflows due to installation of smart covers and the information they provide.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Utilities -Water/Wastewater Collection					
Utility Operations Manager	1.00	-	-	-	-
Wastewater Superintendent	-	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	3.00	2.00	-	2.00	-
Utility Field Locate Specialist	-	1.00	-	1.00	-
Vacuum Sewer Specialist	-	1.00	-	1.00	-
Equipment Operator IV	3.00	3.00	-	3.00	-
Utility Field Service Technician III	2.00	2.00	-	2.00	-
Utility Field Service Technician II	3.00	3.00	-	3.00	-
Utility Field Service Technician	2.00	2.00	-	2.00	-
Equipment Operator I	1.00	1.00	-	1.00	-
Total Full Time Equivalents	20.00	21.00	-	21.00	-

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
451-4540-536.12-00	Regular Salaries & Wages	851,998	1,006,838	1,073,754	1,329,793	1,328,246
451-4540-536.12-06	Reg Salaries - Opt Out Health Insurance	400	1,200	813	1,200	2,400
451-4540-536.12-10	Regular Salaries & Wages - OPEB	(82,950)	(69,402)	(39,708)	-	-
451-4540-536.14-00	Overtime	109,079	230,195	127,881	231,000	150,000
451-4540-536.21-00	FICA/Medicare Taxes	70,140	89,122	86,193	119,872	113,649
451-4540-536.22-01	Retirement Contributions	118,077	154,584	169,347	221,818	235,906
451-4540-536.23-00	Medical Insurance	248,400	318,759	287,215	348,437	368,275
451-4540-536.23-02	Medical Insurance - Life & ST Disability	5,556	6,356	6,688	8,545	8,553
451-4540-536.24-00	Worker's Compensation	31,093	36,634	32,286	35,720	34,620
451-4540-536.25-00	UNEMPLOYMENT COMP	137	1,821	-	-	-
451-4540-536.27-00	Pension GASB 68	61,150	242,061	49,664	-	-
	Subtotal Personnel Services	\$ 1,413,080	\$ 2,018,168	\$ 1,794,133	\$ 2,296,385	\$ 2,241,649
Operating						
451-4540-536.31-00	Professional Services	176,619	114,971	-	150,000	150,000
451-4540-536.34-00	Other Contractual Services	6,685	4,352	2,760	29,500	5,500
451-4540-536.40-00	Travel & Per Diem	-	-	-	70	70
451-4540-536.41-00	Communications Services	12,885	14,003	11,903	16,053	12,004
451-4540-536.42-00	Postage & Transportation	88	275	15	300	150
451-4540-536.43-00	Utility Services	1,339	2,112	2,062	2,500	2,100
451-4540-536.44-00	Rentals & Leases	-	11	-	500	500
451-4540-536.45-01	Insurance - Operating Liability	172,164	172,164	214,432	302,790	300,227
451-4540-536.45-02	Insurance - Auto Liability	13,621	13,621	16,004	19,015	63,603
451-4540-536.46-00	Repair & Maintenance Services	301,859	371,142	260,800	993,600	1,011,000
451-4540-536.47-00	Printing & Binding	1,708	1,741	1,178	1,750	1,450
451-4540-536.49-00	Other Charges/Obligations	1,144	624	2,128	760	850
451-4540-536.51-00	Office Supplies	128	518	788	750	800
451-4540-536.52-00	Operating Supplies	18,221	17,726	20,944	42,000	32,000
451-4540-536.52-01	Operating Supplies - Gasoline/Diesel/Lubric	65,074	68,369	44,937	68,000	68,000
451-4540-536.52-05	Operating Supplies - Uniforms	3,973	4,356	4,616	11,250	11,250
451-4540-536.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	203	-	1,550	1,700
451-4540-536.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	2,300	1,000	-	9,000	1,500
451-4540-536.55-00	Training	-	88	1,820	8,000	5,050
	Subtotal Operating	\$ 777,808	\$ 787,276	\$ 584,387	\$ 1,657,388	\$ 1,667,754
	Total	\$ 2,190,888	\$ 2,805,444	\$ 2,378,520	\$ 3,953,773	\$ 3,909,403

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
451-7979-518.23-03	Medical/Life Insurance	63,341	58,324	84,413	18,000	94,291
	Subtotal Personnel Services	\$ 63,341	\$ 58,324	\$ 84,413	\$ 18,000	\$ 94,291
Operating						
451-7979-536.59-99	Non Classified Expense	5,692,063	5,749,375	6,000,590	-	-
	Subtotal Operating	\$ 5,692,063	\$ 5,749,375	\$ 6,000,590	\$ -	\$ -
Debt service						
451-7979-536.71-18	Debt Service - Principal	-	-	-	1,150,747	1,178,883
451-7979-536.71-19	Debt Service - Principal	-	-	-	143,716	147,549
451-7979-536.71-20	Debt Service - Principal	-	-	-	25,175	25,862
451-7979-536.71-22	Debt Service - Principal	-	-	-	11,113	11,367
451-7979-536.71-24	Debt Service - Principal	-	-	-	590,408	605,188
451-7979-536.71-25	Debt Service - Principal	-	-	-	46,706	48,061
451-7979-536.71-26	Debt Service - Principal	-	-	-	942,658	959,081
451-7979-536.71-27	Debt Service - Principal	-	-	-	523,781	526,694
451-7979-536.71-28	Debt Service - Principal	-	-	-	56,210	56,796
451-7979-536.71-29	Debt Service - Principal	-	-	-	-	474,078
451-7979-536.72-15	Debt Service - Interest	7,691	266	(71)	-	-
451-7979-536.72-16	Debt Service - Interest	14,327	1,565	-	-	-
451-7979-536.72-18	Debt Service - Interest	141,420	143,380	88,307	64,255	36,118
451-7979-536.72-19	Debt Service - Interest	35,581	31,924	28,352	25,700	21,866
451-7979-536.72-20	Debt Service - Interest	6,380	5,733	5,087	4,612	3,925
451-7979-536.72-21	Debt Service - Interest	47,271	-	-	-	-
451-7979-536.72-22	Debt Service - Interest	2,353	2,126	1,868	1,692	1,437
451-7979-536.72-24	Debt Service - Interest	174,108	159,580	146,251	133,625	118,845
451-7979-536.72-25	Debt Service - Interest	22,862	21,476	20,338	19,551	18,196
451-7979-536.72-26	Debt Service - Interest	287,031	267,854	248,543	254,385	237,962
451-7979-536.72-27	Debt Service - Interest	-	-	-	43,382	40,469
451-7979-536.72-28	Debt Service - Interest	54,902	72,336	89,828	3,455	2,869
451-7979-536.72-29	Debt Service - Interest	5,057	4,467	3,914	-	3,154
	Subtotal Debt service	\$ 798,983	\$ 710,707	\$ 632,417	\$ 4,041,171	\$ 4,518,400
Transfers						
451-7979-581.91-01	Transfer to Cap Rep Fund	4,530,290	13,063,596	6,217,022	7,764,511	6,704,168
	Subtotal Transfers	\$ 4,530,290	\$ 13,063,596	\$ 6,217,022	\$ 7,764,511	\$ 6,704,168
Total		\$ 11,084,677	\$ 19,582,002	\$ 12,934,442	\$ 11,823,682	\$ 11,316,859

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue						
452-0000-334.32-30	Intergovernmental	-	-	2,270,026	-	-
452-0000-337.30-36	Intergovernmental	273,488	(272,895)	86,033	-	-
452-0000-361.10-00	Interest	268,819	633,815	926,489	-	568,000
452-0000-361.30-00	Interest	(749,344)	167,888	796,953	-	-
452-0000-361.40-00	Interest	(28,515)	(30,734)	(41,161)	-	-
452-0000-364-41-00	Disposition of Assets	27,082	-	-	-	-
452-0000-366-90-00	Contributions - Private Sources	(152)	-	-	-	-
452-0000-381.45-20	Transfers	4,530,290	13,063,596	6,217,022	7,764,511	6,704,168
452-0000-381.91-02	Transfers	1,193,733	4,781,955	2,428,479	-	-
452-0000-389.98-00	Use of Reserves	-	-	-	14,488,648	19,243,549
Total \$		5,515,401 \$	18,343,625 \$	12,683,841 \$	22,253,159 \$	26,515,717

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4510-536.31-00	Professional Services	-	-	187,338	-	15,000
452-4510-536.52-00	Operating Supplies	-	-	2,140	-	-
	Subtotal Operating	\$ -	\$ -	\$ 189,478	\$ -	\$ 15,000
Capital						
452-4510-536.62-00	Buildings	-	10,480	333	-	121,000
452-4510-536.64-00	Machinery & Equipment	46,914	43,753	97,159	130,020	25,000
	Subtotal Capital	\$ 46,914	\$ 54,233	\$ 97,492	\$ 130,020	\$ 146,000
Total \$		46,914 \$	54,233 \$	286,970 \$	130,020 \$	161,000

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4520-536.31-00	Professional Services	33,993	613,417	954,211	46,350	15,000
452-4520-536.34-00	Contractual Services	-	-	-	65,564	200,000
452-4520-536.46-00	Repair & Maintenance Services	-	58,656	80,466	56,275	57,964
	Subtotal Operating	\$ 33,993	\$ 672,073	\$ 1,034,677	\$ 168,189	\$ 272,964
Capital						
452-4520-536.63-00	Improve Other Than Bldg	-	4,390,647	2,559,164	2,597,612	-
452-4520-536.64-00	Machinery & Equipment	84,028	109,801	348,465	90,041	300,000
	Subtotal Capital	\$ 84,028	\$ 4,500,448	\$ 2,907,629	\$ 2,687,653	\$ 300,000
Total		\$ 118,021	\$ 5,172,521	\$ 3,942,306	\$ 2,855,842	\$ 572,964

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4521-536.31-00	Professional Services	460,886	317,547	-	-	-
452-4521-536.46-00	Repair & Maintenance Services	-	-	-	-	450,000
	Subtotal Operating	\$ 460,886	\$ 317,547	\$ -	\$ -	\$ 450,000
Capital						
452-4521-536.63-00	IMPROVE OTHER THAN BLDG	4,390,647	2,244,820	-	-	-
452-4521-536.64-00	Machinery & Equipment	-	-	-	-	50,000
	Subtotal Capital	\$ 4,390,647	\$ 2,244,820	\$ -	\$ -	\$ 50,000
Total		\$ 4,851,533	\$ 2,562,367	\$ -	\$ -	\$ 500,000

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4522-536.46-00	Repair & Maintenance Services	-	-	-	-	75,000
	Subtotal Operating	\$ -	\$ -	\$ -	\$ -	75,000
	Total \$	\$ -	\$ -	\$ -	\$ -	75,000

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4530-536.31-00	Professional Services	65,607	40,050	253,745	-	-
452-4530-536.46-00	Repair & Maintenance Services	61,796	2,381,448	1,158,667	400,000	365,927
452-4530-536.52-00	Operating Supplies	-	-	-	-	-
	Subtotal Operating	\$ 127,403	\$ 2,421,498	\$ 1,412,412	\$ 400,000	\$ 365,927
Capital						
452-4530-536.62-00	Buildings	-	67,271	847,381	500,000	-
452-4530-536.63-00	Improve Other Than Bldg	(574,995)	658,093	6,395,329	3,337,986	8,605,000
452-4530-536.64-00	Machinery & Equipment	171,496	89,406	120,129	268,649	370,000
	Subtotal Capital	\$ (403,499)	\$ 814,770	\$ 7,362,839	\$ 4,106,635	\$ 8,975,000
	Total \$	(276,096)	3,236,268	8,775,251	4,506,635	9,340,927

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4540-536.31-00	Professional Services	146,052	182,519	71,210	-	100,000
452-4540-536.46-00	Repair & Maintenance Services	-	100,283	20,320	1,300,000	1,050,000
	Subtotal Operating	\$ 146,052	\$ 282,802	\$ 91,530	\$ 1,300,000	\$ 1,150,000
Capital						
452-4540-536.62-00	Buildings	-	48,271	412,798	-	-
452-4540-536.63-00	Improve Other Than Bldg	830,426	2,648,979	2,200,394	235,000	1,150,000
452-4540-536.64-00	Machinery & Equipment	302,702	273,906	792,267	112,551	185,000
	Subtotal Capital	\$ 1,133,128	\$ 2,971,156	\$ 3,405,459	\$ 347,551	\$ 1,335,000
Total		\$ 1,279,180	\$ 3,253,958	\$ 3,496,989	\$ 1,647,551	\$ 2,485,000

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4525-536.46-00	Repair & Maintenance Services	8,638	102,250	49,950	163,909	168,826
	Subtotal Operating	\$ 8,638	\$ 102,250	\$ 49,950	\$ 163,909	\$ 168,826
Capital						
452-4525-536.63-00	Improve Other Than Bldg	291,897	58,000	50,300	-	-
452-4525-536.64-00	Machinery & Equipment	80,418	-	-	-	-
	Subtotal Capital	\$ 372,315	\$ 58,000	\$ 50,300	\$ -	\$ -
Total		\$ 380,953	\$ 160,250	\$ 100,250	\$ 163,909	\$ 168,826

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4527-536.31-00	Professional Services	254,988	73,466	111,055	-	-
452-4527-536.46-00	Repair & Maintenance Services	-	-	14,415	1,950,000	2,152,000
452-4527-536.52-00	Operating Supplies	-	-	34,062	-	-
	Subtotal Operating	\$ 254,988	\$ 73,466	\$ 159,532	\$ 1,950,000	\$ 2,152,000
Capital						
452-4527-536.62-00	Improve Other Than Bldg	-	7,084	31,143	250,000	200,000
452-4527-536.63-00	Improve Other Than Bldg	244,082	623,855	657,672	850,000	8,260,000
452-4527-536.63-91	Improve Other Than Bldg	365,226	3,766,712	1,469,108	-	-
452-4527-536.64-00	Machinery & Equipment	663,216	311,056	124,435	115,927	500,000
	Subtotal Capital	\$ 1,272,524	\$ 4,708,707	\$ 2,282,358	\$ 1,215,927	\$ 8,960,000
Total		\$ 1,527,512	\$ 4,782,173	\$ 2,441,890	\$ 3,165,927	\$ 11,112,000

Water/Wastewater Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4528-536.31-00	Professional Services	3,398	39,317	22,039	-	-
452-4528-536.46-00	Repair & Maintenance Services	70,879	-	8,671	240,000	-
	Subtotal Operating	\$ 74,277	\$ 39,317	\$ 30,710	\$ 240,000	\$ -
Capital						
452-4528-536.63-00	IMPROVE OTHER THAN BLDG	-	109,310	102,257	2,452,000	250,000
452-4528-536.63-91	Improve Other Than Bldg	285,920	580,522	197,786	-	-
452-4528-536.64-00	Machinery & Equipment	105,052	294,652	146,982	106,275	265,000
	Subtotal Capital	\$ 390,972	\$ 984,484	\$ 447,025	\$ 2,558,275	\$ 515,000
Total \$		\$ 465,249	\$ 1,023,801	\$ 477,735	\$ 2,798,275	\$ 515,000

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Operating						
452-4529-536.31-00	Professional Services	-	60,896	236,743	-	-
452-4529-536.46-00	Repair & Maintenance Services	-	115,350	-	1,025,000	1,225,000
	Subtotal Operating	\$ -	\$ 176,246	\$ 236,743	\$ 1,025,000	\$ 1,225,000
Capital						
452-4529-536.63-00	Improve Other Than Bldg	32,342	-	731,021	5,660,000	60,000
452-4529-536.64-00	Machinery & Equipment	83,711	202,937	339,609	300,000	300,000
	Subtotal Capital	\$ 116,053	\$ 202,937	\$ 1,070,630	\$ 5,960,000	\$ 360,000
Total \$		\$ 116,053	\$ 379,183	\$ 1,307,373	\$ 6,985,000	\$ 1,585,000

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Transfers						
452-7979-591.99-90	Other Uses	(7,396,278)	(12,148,909)	(15,378,913)	-	-
	Subtotal Transfers	\$ (7,396,278)	\$ (12,148,909)	\$ (15,378,913)	\$ -	\$ -
Total \$		\$ (7,396,278)	\$ (12,148,909)	\$ (15,378,913)	\$ -	\$ -

Water Impact Fees Fund

Revenue and Expenditures

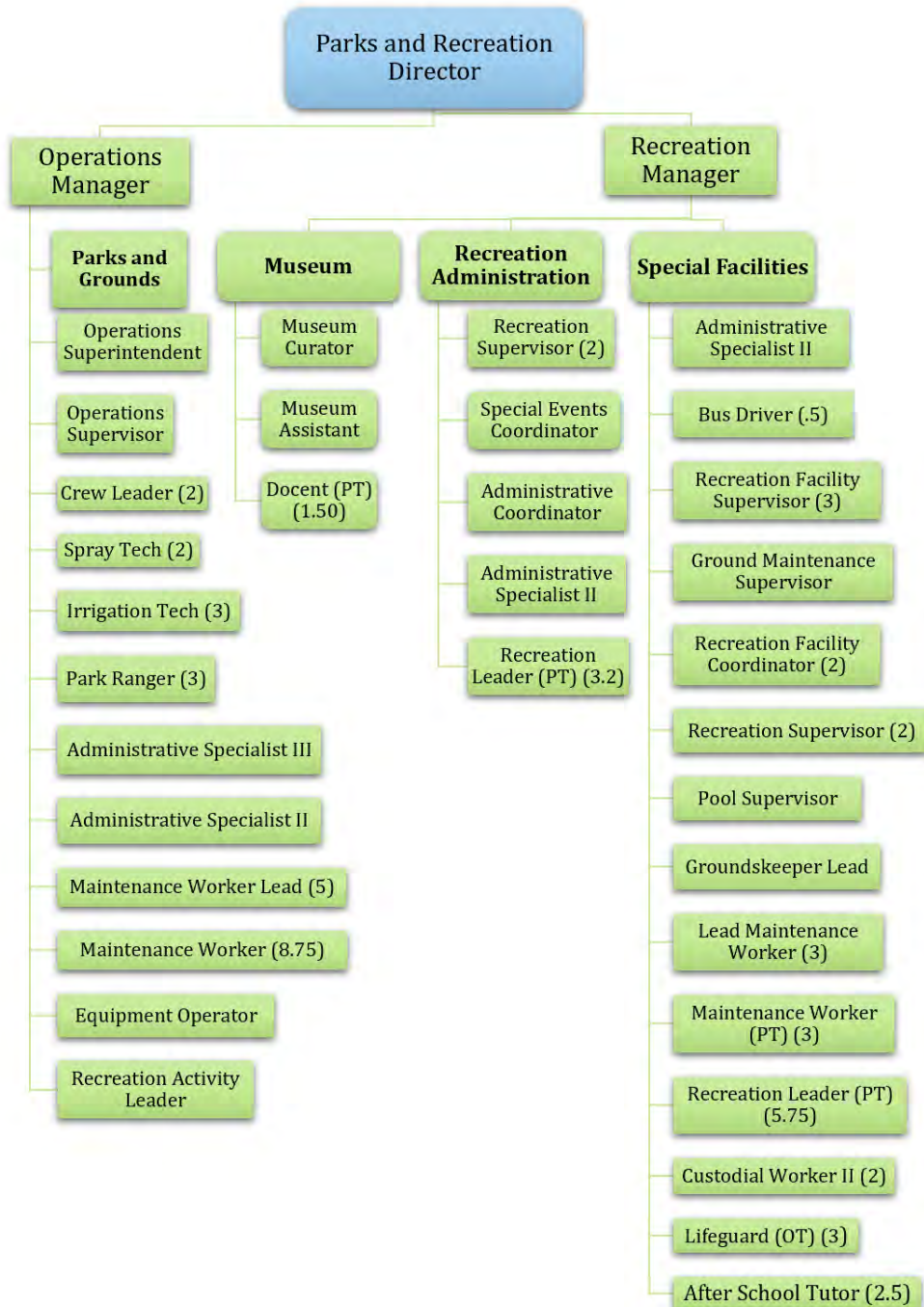
Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue						
460-0000-324.21-61	Residential	1,585,500	974,114	533,507	513,410	550,000
460-0000-324.22-61	Commercial	107,646	228,496	610,818	111,000	223,780
460-0000-361.10-00	Interest	77,648	203,031	250,205	204,466	262,000
460-0000-361.30-00	Interest - Unrealized	(216,239)	51,666	220,263	174,471	175,000
460-0000-361.40-00	Interest - Realized	(8,349)	(10,337)	(11,182)	(13,815)	36,000
460-0000-389.98-00	Use of Reserves	-	-	-	900,468	-
	Subtotal Revenue	\$ 1,546,206	\$ 1,446,970	\$ 1,603,611	\$ 1,890,000	\$ 1,246,780
Expenditure						
460-4520-536.31-00	Professional Services	260,005	467,335	-	-	-
460-4520-536.63-00	Improve Other Than Bldg	(6,803)	-	-	-	-
460-4530-536.49-00	Other Charges/Obligations	6,186	5,862	5,430	-	-
460-4530-536.63-00	Improve Other Than Bldg	-	-	-	1,090,000	-
460-7979-536.59-99	Depreciation Expense	2,837	2,663	2,967	-	-
460-7979-581.91-45	W/S Utility Fund	800,000	800,000	800,000	800,000	800,000
460-7979-590.99-90	Additions to Reserve	-	-	-	-	446,780
	Subtotal Expenditure	\$ 1,062,225	\$ 1,275,860	\$ 808,397	\$ 1,890,000	\$ 1,246,780
Total \$		483,981	\$ 171,110	\$ 795,214	\$ -	-

Wastewater Impact Fees Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue						
470-0000-324.21-62	Residential	3,493,370	2,117,079	1,126,813	1,047,514	1,673,959
470-0000-324.22-62	Commercial	172,002	481,550	1,350,394	248,599	499,797
470-0000-361.10-00	Interest	173,940	520,219	695,968	558,034	830,522
470-0000-361.30-00	Interest - Unrealized	(482,549)	121,709	611,034	470,909	-
470-0000-361.40-00	Interest - Realized	(19,088)	(25,237)	(30,607)	(37,458)	-
470-0000-389.98-00	Use of Reserves	-	-	-	1,682,402	2,695,722
	Subtotal Revenue	\$ 3,337,675	\$ 3,215,320	\$ 3,753,602	\$ 3,970,000	\$ 5,700,000
Expenditure						
470-4528-536.46-00	Repair & Maintenance Services	-	-	-	2,620,000	700,000
470-4528-536.63-00	Improve Other Than Bldg	-	-	-	1,000,000	-
470-4540-536.49-00	Other Charges/Obligations	13,714	14,842	26,267	-	-
470-4540-536.63-00	Improve Other Than Bldg	-	543,263	126,894	-	4,700,000
470-4540-536.64-00	Machinery & Equipment	-	-	-	50,000	-
470-7979-536.59-99	Depreciation Expense	10,889	10,221	11,390	-	-
470-7979-536.69-99	Fixed Assets Capitalized	-	(543,263)	(126,894)	-	-
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	-	-	-	-	-
	Subtotal Expenditure	\$ 324,603	\$ 325,063	\$ 337,657	\$ 3,970,000	\$ 5,700,000
Total \$		3,013,072	\$ 2,890,257	\$ 3,415,945	\$ -	\$ -

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 3,183,287	\$ 3,704,938	\$ 3,681,588	\$ 3,971,136
Benefits	1,560,468	1,743,940	1,701,274	2,055,119
Operating	2,094,286	2,642,870	2,295,899	2,531,591
Supplies	434,689	574,242	465,205	490,147
Debt service	7,574	5,749	-	-
Total \$	7,280,304	\$ 8,671,739	\$ 8,143,966	\$ 9,047,993

Funding Source				
Total	7,280,304	8,671,739	8,143,966	9,047,993
Total \$	7,280,304	\$ 8,671,739	\$ 8,143,966	\$ 9,047,993

Recreation Department as a percentage of General Fund

10.6%



Parks and Recreation Department Department Objectives

Objective	Division	Strategic Alignment	Anticipated Timeframe
Improve park evaluation form/ checklist and implementation of new standards	Parks	Preparing for Future/Sustainability	FY26
Have all Parks & Grounds Employees (28) trained in Lucy as related to their position	Parks	High Performing and Competent Government	FY26
Create work order reports for recording and benchmarking	Parks	High Performing and Competent Government	FY27
Have 95% capacity of Adult sports programs	Recreation	High Performing and Competent Government	FY27
Achieve 85% satisfaction for programs and camp	Recreation	High Performing and Competent Government	FY26
Have an average number 150 Youth Program Volunteers	Recreation	Community Safety and Wellbeing	FY26
Have an average number of 20 Special Events Volunteers	Recreation	Community Safety and Wellbeing	FY26
Increase Facility rentals by 5%	Special Facilities	Preparing for Future/Sustainability	FY27
Increase Museum Social Media Impressions by 10%	Museum	High Performing and Competent Government	FY26
Host 2 temporary exhibits at the Museum	Museum	High Performing and Competent Government	FY26

RECREATION DEPARTMENT

KPIs (Key Performance Indicators)

Activity	Division	Strategic Alignment	Type	Actual 2022-2023	Actual 2023-2024	Expected 2024-2025	Proposed 2025-2026
% of community that lives within 5 miles of a park	Parks	2	Effectiveness	N/A	80%	80%	80%
Parks per district	Parks	2	Effectiveness	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2	D1 13 D2 6 D3 6 D4 2
Acres maintained	Parks	1	Output	282	282	282	282
Acres contracted	Parks	1	Output	184	184	184	184
% average satisfaction rating for programs and camps	Recreation	1	Effectiveness	N/A	92.00%	92.50%	92.50%
Special event permits	Recreation	2	Output	102	121	188	188
# of special events hosted by city	Recreation	1	Output	7	10	8	8
% of facilities that meet capacity (amount of programs to the amount of space the facilities have)	Recreation	2	Output	N/A	N/A	90	95
Total number of youth programs	Recreation	2	Output	9	15	15	15
Average amount of time to reach sign up capacity (youth programs)	Recreation	3	Effectiveness	N/A	23 days	15 days	5 days
Total of adult programs	Recreation	2	Output	37	39	44	48
% of adult programs at full capacity	Recreation	3	Output	N/A	N/A	65%	70%
Total number of volunteers	Recreation	2	Output	302	341	418	451
Total of facility rentals	Special Facilities	2	Output	360	224	277	300
Facility volunteer hours	Special Facilities	2	Output	1,040	10,840	15,000	18,000
Museum attendance	Museum	2	Output	3,682	3,934	5,629	5,700
# of temporary exhibits hosted	Museum	1	Output	3	3	3	2
Research requests received	Museum	2	Output	100	107	110	120
Social media impressions	Museum	2	Effectiveness	154,270	200,009	188,334	200,000

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

Recreation Division

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 717,353	\$ 829,666	\$ 708,108	\$ 777,396
Benefits	377,843	385,850	369,419	365,402
Operating	292,707	287,408	357,939	395,344
Supplies	71,060	70,195	89,665	98,335
Debt service	3,905	2,964	-	-
Total \$	1,462,868	\$ 1,576,083	\$ 1,525,131	\$ 1,636,477

Funding Source				
Total	1,462,868	1,576,083	1,525,131	1,636,477
Total \$	1,462,868	\$ 1,576,083	\$ 1,525,131	\$ 1,636,477

Our Accomplishments in 2024-25

- ❖ Velma H. Williams Westside Community Center - the center has expanded youth, mentoring and senior programs through partnerships with many local and national organizations including Solids Health plans, Goldsboro Front Porch, MASS, UF Health, Florida Health, Unity Youth Association, CenterWell, and many others.
- ❖ The swimming programs continue to grow with additional classes and sessions added, furthering the water safety and swimming abilities of our residents.
- ❖ The afterschool program has added a training program for teenagers to promote leadership, volunteerism, and self-confidence.

- ❖ Programming staff has continued to increase attendance in all youth programs including basketball, baseball, soccer, flag football, afterschool care, swimming lessons and camps throughout the fiscal year.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Recreation					
Recreation Director	1.00	1.00	-	1.00	-
Recreation Manager	1.00	1.00	-	1.00	-
Recreation Supervisor	2.00	2.00	-	2.00	-
Special Events Coordinator	1.00	1.00	-	1.00	-
Special Event Supervisor	-	-	-	-	1.00
Administrative Coordinator	-	-	1.00	1.00	-
Administrative Specialist III	1.00	1.00	(1.00)	-	-
Administrative Specialist I	-	-	-	-	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Maintenance Worker	-	-	-	-	1.00
Recreation Leader (Part-Time)	3.20	3.20	0.25	3.45	-
Total Full Time Equivalents	10.20	10.20	0.25	10.45	2.00

Recreation

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-5501-572.12-00	Regular Salaries & Wages	490,192	541,509	617,158	560,860	573,209
001-5501-572.12-02	Regular Salaries - Additional Pays	10,400	12,704	14,264	9,860	10,673
001-5501-572.12-06	Reg Salaries - Opt Out Health Insurance	2,100	1,600	1,221	1,020	546
001-5501-572.13-00	Part Time Wages	88,161	117,075	154,948	95,568	131,088
001-5501-572.14-00	Overtime	28,345	44,465	42,075	40,800	61,880
001-5501-572.21-00	FICA/Medicare Taxes	45,034	52,924	61,933	54,394	59,580
001-5501-572.22-01	Retirement Contributions - FRS	89,388	111,602	121,457	126,872	124,963
001-5501-572.23-00	Medical Insurance	145,153	189,817	178,632	165,642	158,256
001-5501-572.23-02	Medical Insurance - Life & ST Disability	3,717	3,803	4,096	4,604	4,840
001-5501-572.24-00	Worker's Compensation	17,057	19,697	19,732	17,907	17,763
001-5501-572.25-00	Unemployment	322	-	-	-	-
	Subtotal Personnel Services	\$ 919,869	\$ 1,095,196	\$ 1,215,516	\$ 1,077,527	\$ 1,142,798
Operating						
001-5501-572.34-00	Other Contractual Services	46,369	69,824	58,439	77,000	99,600
001-5501-572.40-00	Travel & Per Diem	1,576	3,475	1,861	5,383	5,954
001-5501-572.41-00	Communications Services	6,009	5,821	6,034	5,894	7,272
001-5501-572.42-00	Postage & Transportation	104	193	81	200	200
001-5501-572.44-00	Rentals & Leases	3,664	4,777	3,839	4,962	4,134
001-5501-572.44-10	Rentals & Leases/GASB87	6,468	(3,906)	(2,964)	-	-
001-5501-572.45-01	Insurance - Operating Liability	49,447	65,151	50,925	74,251	68,377
001-5501-572.45-02	Insurance - Auto Liability	1,374	1,173	1,462	1,498	3,387
001-5501-572.46-00	Repair & Maintenance Services	9,483	8,807	13,970	11,000	11,500
001-5501-572.47-00	Printing & Binding	2,605	1,989	2,458	3,000	3,000
001-5501-572.48-00	Promotional Activities	108,355	121,423	134,570	160,500	174,650
001-5501-572.49-00	Other Charges/Obligations	12,601	13,980	16,733	14,251	17,270
001-5501-572.51-00	Office Supplies	946	1,757	1,507	2,000	2,000
001-5501-572.52-00	Operating Supplies	60,149	67,014	62,645	81,000	89,000
	Operating Supplies - Gasoline/Diesel/Lubric	106	132	47	-	-
001-5501-572.52-05	Operating Supplies - Uniforms	1,251	644	1,971	2,500	3,000
001-5501-572.54-01	Books/Pubs/Subsc/Memb - Prof Dues	504	759	1,252	1,865	1,960
001-5501-572.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	1,233	754	2,773	2,300	2,375
	Subtotal Operating	\$ 312,244	\$ 363,767	\$ 357,603	\$ 447,604	\$ 493,679
Debt service						
001-5501-572.71-01	Lease Payment/GASB87	3,670	3,771	2,932	-	-
001-5501-572.72-01	Int Payment/GASB87	236	134	32	-	-
	Subtotal Debt service	\$ 3,906	\$ 3,905	\$ 2,964	\$ -	\$ -
Total		\$ 1,236,019	\$ 1,462,868	\$ 1,576,083	\$ 1,525,131	\$ 1,636,477

Special Facilities

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,023,372	\$ 1,197,409	\$ 1,363,612	\$ 1,517,669
Benefits	468,934	536,215	561,269	719,545
Operating	475,988	502,483	569,459	751,814
Supplies	173,036	339,774	187,194	204,469
Debt service	1,290	980	-	-
Total	\$ 2,142,620	\$ 2,576,861	\$ 2,681,534	\$ 3,193,497

Funding Source				
Total	2,142,620	2,576,861	2,681,534	3,193,497
Total	\$ 2,142,620	\$ 2,576,861	\$ 2,681,534	\$ 3,193,497

Our Accomplishments in 2024-25

- ❖ Larry A. Dale Aquatic Center hosted district and regional competitions in swimming and water polo with Seminole High School as the host school.
- ❖ Sanford Memorial Stadium contracted with State of Florida colleges to bring college baseball to the stadium thereby increasing attendance and the local relevance of the stadium. State schools to play included Florida A&M University and Bethune-Cookman University.
- ❖ Jeff Triplett Community Center added safety features to the center with features to allow staff to screen those wishing to enter the building.
- ❖ Through a sponsorship with Sanford Billiards Supply, the Senior Center received a donation of a new professional billiards table and lighting to enhance the facility at no cost to the city. The facilities second table was refurbished at no cost as well.
- ❖ During the month of March, the Stadium hosted 72 baseball games with many high school teams coming from outside of Central Florida requiring hotel room stays.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Recreation - Special Facilities					
Recreation Facility Supervisor	4.00	3.00	-	3.00	-
Grounds Maintenance Supervisor	-	1.00	-	1.00	-
Bus Driver (Part-Time)	0.50	0.50	-	0.50	-
Recreation Facility Coordinator	2.00	2.00	-	2.00	-
Administrative Specialist II	1.00	1.00	-	1.00	-
Recreation Supervisor	2.00	2.00	-	2.00	1.00
Pool Supervisor	1.00	1.00	-	1.00	-
Groundskeeper, Lead	1.00	1.00	-	1.00	-
Lead Maintenance Worker*	3.00	3.00	-	3.00	-
Custodial Worker II	2.00	2.00	-	2.00	-
Maintenance Worker (Part-Time)*	3.00	3.00	-	3.00	-
Lifeguard (Part-Time)	3.00	3.00	-	3.00	1.00
After School Tutor (Part-Time)	2.50	2.50	-	2.50	-
Recreation Leader (Part-Time)	5.50	5.50	-	5.50	0.25
Total Full Time Equivalents	30.50	30.50	-	30.50	2.25

Recreation Special Facilities

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-5502-575.12-00	Regular Salaries & Wages	570,773	610,664	748,033	732,679	930,178
001-5502-575.12-02	Regular Salaries - Additional Pays	7,200	7,800	9,406	9,180	12,012
001-5502-575.12-06	Reg Salaries - Opt Out Health Insurance	7,500	8,200	7,150	7,140	5,460
001-5502-575.13-00	Part Time Wages	219,032	330,309	368,364	555,113	497,219
001-5502-575.14-00	Overtime	69,675	66,399	64,456	59,500	72,800
001-5502-575.21-00	FICA/Medicare Taxes	64,376	75,688	89,231	103,226	116,664
001-5502-575.22-01	Retirement Contributions - FRS	100,479	126,536	158,125	192,203	227,970
001-5502-575.23-00	Medical Insurance	140,902	217,565	239,171	206,555	309,453
001-5502-575.23-02	Medical Insurance - Life & ST Disability	3,825	4,635	5,472	10,333	10,905
001-5502-575.24-00	Worker's Compensation	37,171	44,510	44,216	48,952	54,553
001-5502-575.25-00	Unemployment Compensation	129	-	-	-	-
	Subtotal Personnel Services	\$ 1,221,062	\$ 1,492,306	\$ 1,733,624	\$ 1,924,881	\$ 2,237,214
Operating						
001-5502-575.34-00	Other Contractual Services	25,162	18,278	23,822	30,500	38,200
001-5502-575.40-00	Travel & Per Diem	-	-	-	400	400
001-5502-575.41-00	Communications Services	10,540	19,537	12,568	12,139	12,847
001-5502-575.42-00	Postage & Transportation	4	25	-	25	-
001-5502-575.43-00	Utility Services	206,886	230,090	218,326	237,715	237,715
001-5502-575.44-00	Rentals & Leases	8,009	13,552	15,600	11,444	169,312
001-5502-575.44-10	Rentals & Leases/GASB87	2,137	(1,290)	(979)	-	-
001-5502-575.45-01	Insurance - Operating Liability	12,544	16,471	19,357	26,638	26,924
001-5502-575.45-02	Insurance - Auto Liability	602	907	1,462	1,158	3,642
001-5502-575.46-00	Repair & Maintenance Services	181,029	170,218	195,499	236,500	242,500
001-5502-575.47-00	Printing & Binding	523	556	723	660	800
001-5502-575.48-00	Promotional Activities	10,207	7,464	15,031	11,825	18,000
001-5502-575.49-00	Other Charges/Obligations	663	180	1,074	455	1,474
001-5502-575.51-00	Office Supplies	1,679	1,602	1,020	2,000	1,700
001-5502-575.52-00	Operating Supplies	131,393	146,491	317,689	154,500	172,000
	Operating Supplies - Gasoline/Diesel/Lubric	20,227	19,810	16,678	23,000	23,000
001-5502-575.52-05	Operating Supplies - Uniforms	5,311	5,133	4,267	7,249	7,249
001-5502-575.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	120	160	170
001-5502-575.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	-	-	285	350
	Subtotal Operating	\$ 616,916	\$ 649,024	\$ 842,257	\$ 756,653	\$ 956,283
Debt service						
001-5502-575.71-01	Lease Payment/GASB87	1,212	1,246	969	-	-
001-5502-575.72-01	Int Payment/GASB87	78	44	11	-	-
	Subtotal Debt service	\$ 1,290	\$ 1,290	\$ 980	\$ -	\$ -
Total		\$ 1,839,268	\$ 2,142,620	\$ 2,576,861	\$ 2,681,534	\$ 3,193,497

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, 3 trails and the historic downtown CRA district for a total of 282 acres.

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 1,285,431	\$ 1,500,528	\$ 1,438,728	\$ 1,520,447
Benefits	644,212	748,076	697,151	898,207
Operating	1,291,698	1,823,158	1,319,256	1,339,182
Supplies	188,349	156,145	177,015	176,426
Debt service	2,379	1,805	-	-
Total	\$ 3,412,069	\$ 4,229,712	\$ 3,632,150	\$ 3,934,262

Funding Source				
Total	3,412,069	4,229,712	3,632,150	3,934,262
Total	\$ 3,412,069	\$ 4,229,712	\$ 3,632,150	\$ 3,934,262

Our Accomplishments in 2024-25

- ❖ Purchased trash truck to better maintain cleanliness on the Sanford Riverbank.
- ❖ Completed the playground installation at Groveview Park.
- ❖ Completed Lee P. Moore tennis/pickleball courts and parking lot repaving project.
- ❖ Completed design and started construction of Lake Carolla wall.
- ❖ Replaced Veterans Memorial Park's "Pathways to History" signs.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Recreation-Parks and Grounds Operations					
Operations Manager	1.00	1.00	-	1.00	-
Operations Superintendent	1.00	1.00	-	1.00	-
Urban Forester	1.00	1.00	-	1.00	-
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	1.00	(1.00)	-	-
Maintenance Worker, Lead	4.00	4.00	1.00	5.00	-
Maintenance Worker	8.50	8.75	-	8.75	1.25
Recreation Activity Leader (part-time)	1.00	1.00	-	1.00	-
Total Full Time Equivalents	29.50	29.75	1.00	30.75	2.25

Parks and Grounds

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-5508-572.12-00	Regular Salaries & Wages	927,974	1,141,799	1,335,519	1,287,871	1,357,414
001-5508-572.12-02	Regular Salaries - Additional Pays	14,629	16,797	16,918	-	-
001-5508-572.12-06	Reg Salaries - Opt Out Health Insurance	6,300	8,400	7,363	8,670	3,165
001-5508-572.13-00	Other Salaries & Wages - Part Time	-	-	-	61,437	57,904
001-5508-572.13-10	Other Salaries & Wages - Part Time	27,445	28,644	37,534	-	-
001-5508-572.14-00	Overtime	55,812	89,791	103,194	80,750	101,964
001-5508-572.21-00	FICA/Medicare Taxes	76,070	96,088	112,400	110,467	116,735
001-5508-572.22-01	Retirement Contributions - FRS	122,347	165,965	218,712	217,230	235,083
001-5508-572.23-00	Medical Insurance	259,005	313,065	346,738	296,172	469,002
001-5508-572.23-02	Medical Insurance - Life & ST Disability	6,101	7,375	8,953	8,907	9,314
001-5508-572.24-00	Worker's Compensation	49,093	61,665	60,975	64,375	68,073
001-5508-572.25-00	Unemployment Compensation	-	54	298	-	-
	Subtotal Personnel Services	\$ 1,544,776	\$ 1,929,643	\$ 2,248,604	\$ 2,135,879	\$ 2,418,654
Operating						
001-5508-572.31-00	Professional Services	-	628	1,500	2,800	2,800
001-5508-572.34-00	Other Contractual Services	10,269	441	345	511	70,400
001-5508-572.40-00	Travel & Per Diem	10	617	169	806	1,194
001-5508-572.41-00	Communications Services	17,738	17,135	20,965	23,261	23,261
001-5508-572.42-00	Postage & Transportation	168	34	56	204	50
001-5508-572.43-00	Utility Services	267,230	273,468	288,460	303,400	303,400
001-5508-572.44-00	Rentals & Leases	9,621	9,486	10,041	11,925	14,930
001-5508-572.44-10	Rentals & Leases/GASB87	3,939	(2,379)	(1,805)	-	-
001-5508-572.45-01	Insurance - Operating Liability	88,361	120,327	104,776	142,595	141,327
001-5508-572.45-02	Insurance - Auto Liability	14,461	12,649	15,265	15,207	32,959
001-5508-572.46-00	Repair & Maintenance Services	531,940	844,238	1,367,084	799,948	730,020
001-5508-572.47-00	Printing & Binding	411	1,871	611	666	720
001-5508-572.48-00	Promotional Activities	11,027	10,009	11,285	13,995	14,192
001-5508-572.49-00	Other Charges/Obligations	4,149	3,174	4,406	3,938	3,929
001-5508-572.51-00	Office Supplies	1,729	971	670	1,756	1,200
001-5508-572.52-00	Operating Supplies	95,301	125,072	94,238	111,606	110,848
001-5508-572.52-01	Operating Supplies - Gasoline/Diesel/Lubric	52,370	47,470	45,909	38,453	38,453
001-5508-572.52-05	Operating Supplies - Uniforms	10,043	12,434	11,391	19,116	18,985
001-5508-572.54-01	Books/Pubs/Subsc/Memb - Prof Dues	460	333	710	440	1,080
001-5508-572.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	3,210	2,069	3,227	5,644	5,860
001-5508-572.54-03	Books/Pubs/Subsc/Memb - Subscriptions	90	-	-	-	-
	Subtotal Operating	\$ 1,122,527	\$ 1,480,047	\$ 1,979,303	\$ 1,496,271	\$ 1,515,608
Debt service						
001-5508-572.71-01	Lease Payment/GASB87	2,235	2,297	1,786	-	-
001-5508-572.72-01	Int Payment/GASB87	144	82	19	-	-
	Subtotal Debt service	\$ 2,379	\$ 2,379	\$ 1,805	\$ -	\$ -
Total		\$ 2,669,682	\$ 3,412,069	\$ 4,229,712	\$ 3,632,150	\$ 3,934,262

Museum

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

Summary

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries	\$ 157,131	\$ 177,335	\$ 171,140	\$ 155,624
Benefits	69,479	73,799	73,435	71,965
Operating	33,893	29,821	49,245	45,251
Supplies	2,244	8,128	11,331	10,917
Total \$	262,747	\$ 289,083	\$ 305,151	\$ 283,757

Funding Source				
Total	262,747	289,083	305,151	283,757
Total \$	262,747	\$ 289,083	\$ 305,151	\$ 283,757

Our Accomplishments in 2024-25

- ❖ The museum hosted the 2024 Historic Holiday Tour of Homes with over 1,300 guests each checking into the facility. This was completed by partnering with the Historic Trust as the initial stop for the tour.
- ❖ Partnered with the Museum of Seminole County History to host the Battle of Camp Monroe on the original grounds of the battle which is adjacent to the Museum.
- ❖ Staff added 1,400 artifacts of historical significance to the Museum's collection into the past perfect database.
- ❖ Gave more than 10 lectures this fiscal year about history in Sanford, working with Seminole County Library System, Sanford Historical Society, Museum of Seminole County History, Wops Hops Knowledge on Tap series, and the St. John's River Ship Co. Whiskey and Wisdom series.
- ❖ Worked with REEI, Georgetown Steering Committee, and UCF on an oral history and collections review for the history of Georgetown and Goldsboro,

benefiting the museum and those organizations.

Authorized Positions

Full Time Equivalents	Funded 2024	Funded 2025	+/-	Funded 2026	Authorized & Unfunded
Recreation - Museum					
Museum Curator	1.00	1.00	-	1.00	-
Museum Assistant	1.00	1.00	-	1.00	-
Docent (Part-Time)	1.50	1.50	-	1.50	-
Total Full Time Equivalents	3.50	3.50	-	3.50	-

Recreation Museum

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Personnel Services						
001-5052-573.12-00	Regular Salaries & Wages	84,280	97,067	106,847	109,160	105,540
001-5052-573.12-06	Reg Salaries - Opt Out Health Insurance	1,200	1,200	1,021	1,173	1,055
001-5052-573.13-00	Part Time Wages	43,353	58,289	68,281	60,807	49,029
001-5052-573.14-00	Overtime	110	575	1,186	-	-
001-5052-573.21-00	FICA/Medicare Taxes	9,531	11,654	13,322	13,159	11,964
001-5052-573.22-01	Retirement Contributions - FRS	14,091	19,309	23,953	24,049	22,612
001-5052-573.23-00	Medical Insurance	29,152	37,493	35,431	34,635	35,969
001-5052-573.23-02	Medical Insurance - Life & ST Disability	599	677	751	1,339	1,191
001-5052-573.24-00	Worker's Compensation	281	346	342	253	229
	Subtotal Personnel Services	\$ 182,597	\$ 226,610	\$ 251,134	\$ 244,575	\$ 227,589
Operating						
001-5052-573.40-00	Travel & Per Diem	-	110	(134)	1,900	1,900
001-5052-573.41-00	Communications Services	1,336	2,048	1,409	1,955	1,415
001-5052-573.43-00	Utility Services	14,805	17,317	13,455	18,600	13,712
001-5052-573.45-01	Insurance - Operating Liability	382	515	441	593	569
001-5052-573.46-00	Repair & Maintenance Services	2,778	13,576	13,527	24,697	26,155
001-5052-573.47-00	Printing & Binding	254	-	60	500	500
001-5052-573.48-00	Promotional Activities	436	183	1,063	1,000	1,000
001-5052-573.49-00	Other Charges/Obligations	144	144	-	-	-
001-5052-573.51-00	Office Supplies	932	362	373	1,290	1,000
001-5052-573.52-00	Operating Supplies	7,222	1,574	7,296	8,275	8,275
001-5052-573.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	98	76	173	198
001-5052-573.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	-	210	-	700	700
001-5052-573.54-03	Books/Pubs/Subsc/Memb - Subscriptions	-	-	383	893	744
	Subtotal Operating	\$ 28,289	\$ 36,137	\$ 37,949	\$ 60,576	\$ 56,168
	Total	\$ 210,886	\$ 262,747	\$ 289,083	\$ 305,151	\$ 283,757

SPECIAL REVENUE FUNDS

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

City of Sanford
Special Revenue Funds
Revenue and Expenditures Schedule

	CDBG	Police 2nd Dollar Fund	Police Trust Fund	Low Income Home Energy	Streets Local Option
Use of Fund Balance	\$ 126,399	\$ 6,838	\$ -	\$ -	-
Revenues					
Taxes					
Sales and Use Tax	-	-	-	-	1,109,766
Permits, Impact Fees, Assessments	-	-	-	-	-
Intergovernmental	437,753	-	38,000	1,083,549	94,387
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	8,000	-	-	-
Other Revenues	-	3,300	7,390	-	65,000
Total Revenues	437,753	11,300	45,390	1,083,549	1,269,153
Transfers In	66,434	-	-	28,912	-
Total Revenues, Transfers, and Balances	\$ 630,586	\$ 18,138	\$ 45,390	\$ 1,112,461	\$ 1,269,153
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	-
Public Safety	-	18,138	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	904,670
Economic Environment	630,586	-	-	-	-
Human Services	-	-	-	1,112,461	-
Culture and Recreation	-	-	-	-	-
Total Expenditures	630,586	18,138	-	1,112,461	904,670
Total Expenditures and Other Uses	630,586	18,138	-	1,112,461	904,670
Total Revenue Over/(Under) Expenditure	-	-	45,390	-	364,483
Total Appropriations and Reserves	\$ 630,586	\$ 18,138	\$ 45,390	\$ 1,112,461	\$ 1,269,153

City of Sanford
Special Revenue Funds
Revenue and Expenditures Schedule

	Impact Fees Recreation	Impact Fees Fire	Impact Fees Police	Building Inspection	Streets 3rd Generation
Use of Fund Balance	\$ -	\$ 542,000	\$ -	\$ 1,392,700	\$ 8,630,920
Revenues					
Taxes					
Sales and Use Tax	-	-	-	-	-
Permits, Impact Fees, Assessments	245,000	237,000	300,000	1,039,882	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Other Revenues	44,500	36,000	47,000	197,823	-
Total Revenues	289,500	273,000	347,000	1,237,705	-
Transfers In	-	-	-	-	-
Total Revenues, Transfers, and Balances	\$ 289,500	\$ 815,000	\$ 347,000	\$ 2,630,405	\$ 8,630,920
Expenditures					
General Government	-	-	-	2,630,405	2,358,920
Public Safety	-	815,000	187,284	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	6,272,000
Economic Environment	-	-	-	-	-
Human Services	-	-	-	-	-
Culture and Recreation	50,000	-	-	-	-
Total Expenditures	50,000	815,000	187,284	2,630,405	8,630,920
Total Expenditures and Other Uses	50,000	815,000	187,284	2,630,405	8,630,920
Total Revenue Over/(Under) Expenditure	239,500	-	159,716	-	-
Total Appropriations and Reserves	\$ 289,500	\$ 815,000	\$ 347,000	\$ 2,630,405	\$ 8,630,920

City of Sanford
Special Revenue Funds
Revenue and Expenditures Schedule

	Streets 4th Generation	Cemetery	Public Art Commission	8th Cent Fuel Tax Fund	Total
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	10,698,857
Revenues					
Taxes					
Sales and Use Tax	-	-	-	-	1,109,766
Permits, Impact Fees, Assessments	-	-	-	-	1,821,882
Intergovernmental	6,228,910	-	-	588,132	8,470,731
Charges for Services	-	78,985	-	-	78,985
Fines and Forfeitures	-	-	-	-	8,000
Other Revenues	-	-	-	-	401,013
Total Revenues	6,228,910	78,985	-	588,132	11,890,377
Transfers In	-	91,956	115,025	-	302,327
Total Revenues, Transfers, and Balances	\$ 6,228,910	\$ 170,941	\$ 115,025	\$ 588,132	\$ 22,891,561
Expenditures					
General Government	\$ -	\$ -	\$ 115,025	\$ -	\$ 5,104,350
Public Safety	-	-	-	-	1,020,422
Physical Environment	-	129,834	-	-	129,834
Transportation	-	-	-	-	7,176,670
Economic Environment	-	-	-	-	630,586
Human Services	-	-	-	-	1,112,461
Culture and Recreation	-	-	-	-	50,000
Total Expenditures	-	129,834	115,025	-	15,224,323
Total Expenditures and Other Uses	-	129,834	115,025	-	15,224,323
Total Revenue Over/(Under) Expenditure	6,228,910	41,107	-	588,132	7,667,238
Total Appropriations and Reserves	\$ 6,228,910	\$ 170,941	\$ 115,025	\$ 588,132	\$ 22,891,561

Special Revenue Funds

Revenue and Expenditures

Recreation Donation Fund

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Miscellaneous	\$ 17,817	\$ 43,591	\$ 52,592	\$ -	-
	Total Revenue	\$ 17,817	\$ 43,591	\$ 52,592	\$ -	-
Expenditure						
	Other Contractual Services	\$ (104,301)	\$ 4,730	\$ 7,221	\$ -	-
	Promotional Activities	-	6,667	-	-	-
	Other Charges/Obligations	1,100	2,648	-	-	-
	Operating Supplies	9,734	31,675	47,019	-	-
	Repair & Maintenance Services	595	-	-	-	-
	Printing & Binding	125	-	-	-	-
	Total Expenditure	\$ (92,747)	\$ 45,720	\$ 54,240	\$ -	-

Special Revenue Funds

Revenue and Expenditures

CDBG

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Federal Grants	\$ 458,127	\$ 1,105,367	\$ 1,021,355	\$ 464,255	\$ 437,753
	Capital Lease Revenue	6,108	-	-	-	-
	Transfers	-	202,080	34,589	60,782	66,434
	Use of Fund Balance	-	-	-	123,344	126,399
	Total Revenue	\$ 464,235	\$ 1,307,447	\$ 1,055,944	\$ 648,381	\$ 630,586
Expenditure						
	Regular Salaries & Wages	\$ 76,942	\$ 82,967	\$ 76,878	\$ 81,166	\$ 84,853
	Regular Salaries - Additional Pays	-	500	-	-	-
	Regular Salaries - Opt Out Health Insurance	300	-	-	-	-
	FICA/Medicare Taxes	5,842	6,277	5,749	6,233	6,516
	Retirement Contributions - FRS	8,422	11,105	10,427	11,485	12,413
	Medical Insurance	11,283	20,541	17,932	17,716	20,460
	Medical Insurance - Life & ST Disability	528	540	530	530	554
	Worker's Compensation	1,233	1,633	1,653	1,971	2,060
	Professional Services	80,784	117,042	24,507	15,250	10,800
	Other Contractual Services	216	-	-	-	-
	Travel & Per Diem	749	1,276	1,603	4,663	3,000
	Communication Services	1,867	2,569	629	1,169	1,138
	Postage & Transportation	152	86	112	233	150
	Rental & Leases	2,272	2,226	2,071	-	-
	Rental & Leases/gasb 87	3,808	(2,300)	(1,745)	-	-
	Repair & Maintenance Services	-	-	396	257	250
	Printing & Binding	-	153	352	2,000	1,000
	Promotional	-	112	86	800	800
	Other Charges/Obligations	8,275	5,530	3,155	3,800	3,800
	Office Supplies	55	1,607	501	1,500	750
	Operating Supplies	190	1,314	37	500	500
	Uniforms	-	-	140	310	300
	Books/Pubs/Subsc/Memb - Prof Dues	-	-	300	300	1,290
	Books/Pubs/Subsc/Memb -Conf/Seminar	350	2,572	1,320	3,000	2,200
	Books/Pubs/Subsc/Memb - Subscriptions	-	-	-	-	400
	Training	-	-	-	750	750
	Lease Payment/GASB87	2,161	2,221	1,726	-	-
	Int Payment/GASB87	139	79	19	-	-
	CDGB Rehab	-	-	141,559	-	50,000
	Other Grants & Aids	268,301	792,289	769,360	494,748	426,602
	Total Expenditure	\$ 473,869	\$ 1,050,339	\$ 1,059,297	\$ 648,381	\$ 630,586

Special Revenue Funds

Revenue and Expenditures

Police Training (2nd Dollar Fund)

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Judgments and Fines	\$ 10,134	\$ 7,520	\$ 8,374	\$ 8,000	\$ 8,000
	Interest	(2,090)	3,630	7,201	6,720	3,300
	Use of Fund Balance	-	-	-	60,280	6,838
	Total Revenue	\$ 8,044	\$ 11,150	\$ 15,575	\$ 75,000	\$ 18,138
Expenditure						
	Travel & Per Diem	\$ -	\$ -	\$ 8,169	\$ 16,086	-
	Other Charges/Obligations	89	88	36	-	-
	Books/Pubs/Subscrs/Membs	-	-	-	58,914	18,138
	Training	-	-	8,852	-	-
	Total Expenditure	\$ 89	\$ 88	\$ 17,057	\$ 75,000	\$ 18,138

Special Revenue Funds

Revenue and Expenditures

Law Enforcement Trust

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Confiscated Property - Justice	\$ -	\$ 113,731	\$ 20,621	\$ 28,000	\$ 20,000
	Interest	(1,939)	4,144	14,032	250	390
	Misc Donations	1,500	595	5,000	-	-
	Confiscated Property - State	91,428	17,497	21,141	18,000	18,000
	Bank Investment	1,738	5,131	6,848	6,000	7,000
	Unrealized Gain (Loss)	(4,351)	1,314	5,903	5,000	-
	Realized Gain (Loss)	(189)	(264)	(303)	(500)	-
	Total Revenue	\$ 88,187	\$ 142,148	\$ 73,242	\$ 56,750	\$ 45,390
Expenditure						
	Travel & Per Diem	\$ -	\$ -	\$ 2,097	\$ -	\$ -
	Other Charges/Obligations	728	359	1,367	-	-
	Training	-	-	8,276	-	-
	Machinery & Equipment	16,261	-	-	-	-
	Additions to Reserves	-	-	-	56,750	45,390
	Promotional Activities	-	1,500	-	-	-
	Operating Supplies	29	-	-	-	-
	Employee Uniforms	1,718	26,840	-	-	-
	GRANTS	-	-	1,000	-	-
	Total Expenditure	\$ 18,736	\$ 28,699	\$ 12,740	\$ 56,750	\$ 45,390

Special Revenue Funds

Revenue and Expenditures

Low Income Home Energy Assistance

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Low Income Home Energy Assistance Program	\$ 2,542,585	\$ 2,323,686	\$ 1,020,627	\$ 1,081,741	\$ 1,083,549
	Transfer from General Fund	-	-	-	28,912	28,912
	Capital Lease Rev	40,087	-	-	-	-
	Total Revenue	\$ 2,582,672	\$ 2,323,686	\$ 1,020,627	\$ 1,110,653	\$ 1,112,461
Expenditure						
	Regular Salaries & Wages	\$ 116,695	\$ 182,376	\$ 136,424	\$ 150,144	\$ 156,700
	Other Salaries & Wages	-	-	-	19,149	19,145
	Overtime	989	953	-	-	-
	FICA/Medicare Taxes	8,724	13,577	10,231	13,004	13,508
	Retirement Contributions	13,174	22,729	18,148	23,784	25,637
	Medical Insurance	29,865	54,144	36,210	40,409	46,561
	Worker's Compensation	252	395	261	245	260
	UNEMPLOYMENT COMP	-	-	1,567	-	-
	Public Assistance/Professional Services	90,197	23,563	-	-	-
	Travel & Per Diem	4,359	869	595	2,437	1,200
	Communications Services	3,054	3,743	1,287	2,150	1,292
	Postage & Transportation	35	7	7	50	50
	Rental & Leases	10,861	7,013	4,531	2,500	1,083
	Rental & Leases/gasb 87	28,805	(11,282)	(3,638)	-	-
	Repairs & Maintenance Services	15	3,000	9,647	9,600	-
	Printing & Binding	3,048	2,853	1,778	2,100	2,151
	Other Charges	337	-	134	-	250
	Office Supplies	3,389	715	1,261	2,000	2,000
	Operating Supplies	18,302	36	-	-	-
	Books/Pubs/Subsc/Memb - Prof Dues	-	-	61	457	-
	Books/Pubs/Subscrs/Membs	142	-	2,150	1,300	1,300
	Machinery & Equipment	5,000	-	-	-	-
	Lease Payment/GASB87	10,732	11,010	3,604	-	-
	Int Payment/GASB87	551	272	34	-	-
	Benefits for LIHEAP	1,975,494	1,878,981	796,337	841,324	841,324
	Total Expenditure	\$ 2,324,020	\$ 2,194,954	\$ 1,020,629	\$ 1,110,653	\$ 1,112,461

Special Revenue Funds

Revenue and Expenditures

Streets - Local Options Gas Tax

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Local Option Gas Tax	\$ 1,109,942	\$ 1,136,683	\$ 1,136,547	\$ 1,112,458	\$ 1,109,766
	Transportation Revenue Other	109,885	93,123	96,039	-	94,387
	Interest	25,906	72,708	99,960	96,218	65,000
	Interest-Unrealized Gain (Loss)	(73,858)	16,766	84,698	80,426	-
	Interest - Realized Gain (Loss)	(2,771)	(3,553)	(4,599)	(6,436)	-
	Use of Fund Balance	-	-	-	2,536,904	-
	Total Revenue	\$ 1,169,104	\$ 1,315,727	\$ 1,412,645	\$ 3,819,570	\$ 1,269,153
Expenditure						
	Other Contractual Service	\$ 8,466	\$ 76,437	\$ 72,670	\$ 1,412,470	\$ 187,470
	Utility Services	462,029	490,267	539,555	500,000	550,000
	Repair & Maintenance Services	384,490	202,250	365,402	20,000	30,000
	Other Charges/Obligations	2,098	2,073	2,190	2,100	2,200
	Operating Supplies	1,210	-	-	-	-
	Road Materials & Supplies	78,624	94,017	113,908	135,000	135,000
	Improve Other Than Building	222,567	47,711	36,197	1,750,000	-
	Additions to Reserves	-	-	-	-	364,483
	Total Expenditure	\$ 1,159,484	\$ 912,755	\$ 1,129,922	\$ 3,819,570	\$ 1,269,153

Special Revenue Funds

Revenue and Expenditures

Impact Fees

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Impact Fees/Residential	\$ 611,926	\$ 491,169	\$ 425,799	\$ 370,171	\$ 437,000
	Interest	50,784	139,181	186,343	174,930	127,500
	Interest-Unrealized Gain (Loss)	(142,522)	31,815	162,560	147,026	-
	Interest - Realized Gain (Loss)	(5,554)	(6,703)	(8,318)	(11,720)	-
	Impact Fees/Commercial	560,260	87	339,410	59,690	345,000
	Use of Fund Balance	-	-	-	-	542,000
	Byrne Grant	-	(708)	-	-	-
	Total Revenue	\$ 1,074,894	\$ 654,841	\$ 1,105,794	\$ 740,097	\$ 1,451,500
Expenditure						
	Land	\$ 12,092	\$ 180,510	\$ 6,124	\$ -	-
	Buildings	7,180	3,470	-	-	1,007,963
	Operating Supplies	50,641	-	75,118	-	-
	Improve Other Than Building	342,224	25,308	250,000	-	-
	Other Charges/Obligations	4,172	4,308	4,076	-	-
	Additions to Reserves	-	-	-	602,002	399,216
	Professional Services	-	3,942	-	-	-
	Machinery & Equipment	62,671	-	65,953	138,095	-
	Repairs and Maintenance	-	14,692	-	-	-
	Transfer to Debt Service Fund	-	-	23,000	-	-
	Imp Other than Bldgs	-	-	-	-	44,321
	Total Expenditure	\$ 478,980	\$ 232,230	\$ 424,271	\$ 740,097	\$ 1,451,500

Special Revenue Funds

Revenue and Expenditures

Building Inspection

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Interest	\$ (225,038)	\$ 354,767	\$ 565,572	\$ 586,552	\$ 172,182
	Misc Rev	(2,947)	5,247	2,835	3,200	4,140
	Use of Fund Balance	-	-	-	955,917	1,392,700
	Build Inspection Permit	1,668,614	783,484	404,941	457,162	526,000
	Plumbing Inspect Permit	40,145	36,277	18,058	18,940	41,000
	Electric Inspect Permit	45,470	32,008	27,118	25,458	36,283
	Mechanical Inspect Permit	78,925	63,555	47,540	49,960	60,981
	Application Fees	782,468	373,676	224,335	165,619	364,430
	Other License & Miscellaneous	23,082	16,260	12,394	14,595	11,188
	Reim Claims & Exp	46,019	25,388	24,625	25,000	21,501
	Transfers - General Fund	-	-	108,000	-	-
	Capital Lease Rev	10,595	-	-	-	-
	Total Revenue	\$ 2,467,333	\$ 1,690,662	\$ 1,435,418	\$ 2,302,403	\$ 2,630,405
Expenditure						
	Travel & Per Diem	\$ 767	\$ 3,593	\$ 795	\$ 4,000	\$ 4,000
	Other Charges/Obligations	130,586	138,511	119,576	79,760	139,825
	Books/Pubs/Subscrs/Membs	6,990	8,464	11,583	7,190	7,980
	Training	-	-	977	2,500	2,500
	Regular Salaries & Wages	661,064	797,967	841,521	1,128,711	1,102,059
	Overtime	5,813	8,397	6,427	10,000	12,000
	FICA/Medicare Taxes	48,614	59,511	63,054	80,218	85,543
	Retirement Contributions	81,491	107,906	123,271	158,487	174,160
	Medical Insurance	118,942	180,045	170,303	193,033	279,689
	Worker's Compensation	9,195	15,881	13,150	17,888	17,489
	Professional Services	12,439	17,406	-	3,000	10,000
	Other Contractual Service	355,269	433,089	418,627	459,635	450,510
	Communications Services	7,412	7,851	8,527	8,200	9,716
	Postage & Transportation	71	647	608	650	650
	Rentals & Leases	4,135	3,899	3,901	4,138	4,138
	Rentals & Leases/Gasb 87	6,606	(3,989)	(3,027)	-	-
	Insurance	9,558	11,049	8,920	10,293	18,514
	Repair & Maintenance Services	30,198	199,741	217,431	106,550	38,550
	Printing & Binding	903	1,198	1,594	1,608	1,540
	Promotional	-	60	1,173	1,500	1,500
	Office Supplies	3,980	3,357	3,190	4,000	4,000
	Operating Supplies	6,836	5,806	6,575	2,200	2,200
	Operating Supplies - Gasoline	14,259	15,758	13,445	13,342	13,342
	Operating Supplies - Uniforms	3,763	4,137	4,502	5,500	5,500
	Machinery & Equipment	47,913	41,474	2,069,219	-	245,000
	Lease Payment/GASB87	3,748	3,852	2,995	-	-
	Int Payment/GASB87	241	137	33	-	-
	Transfer to General Fund	-	-	5,905	-	-
	Total Expenditure	\$ 2,444,170	\$ 2,065,747	\$ 4,114,275	\$ 2,302,403	\$ 2,630,405

Special Revenue Funds

Revenue and Expenditures

Streets - 3rd Generation Sales Tax

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	3rd Generation Sales Tax	\$ 4,727,820	\$ 4,866,911	\$ 4,838,304	\$ 4,820,749	-
	Grant	7,006	1,600	29,240	-	-
	Interest	145,168	440,415	632,283	602,410	-
	Interest-Unrealized Gain (Loss)	(403,822)	94,905	548,606	500,000	-
	Interest - Realized Gain (Loss)	(15,668)	(21,746)	(28,519)	(41,014)	-
	Use of Fund Balance	-	-	-	-	8,630,920
	Total Revenue	\$ 4,460,504	\$ 5,382,085	\$ 6,019,914	\$ 5,882,145	8,630,920
Expenditure						
	Buildings	\$ -	\$ -	\$ -	\$ -	4,841,920
	Repairs & Maint	795,400	958,277	1,733,758	100,000	-
	Other Charges/Obligations	11,454	12,475	13,825	12,500	14,000
	Improv Other Than Bldgs	-	832,018	139,880	4,650,000	3,755,000
	Road Improvements	-	-	138,183	-	-
	New Construction	8,500	169,713	260,962	-	-
	Traffic Calming	-	82,898	16,080	100,000	-
	Sidewalks	3,865	234,568	1,560	300,000	-
	Circulation Improvements	-	-	540,591	-	-
	Improve Other Than Building	2,283,738	230,334	1,727	-	-
	Machinery & Equipment	-	-	-	-	20,000
	Transfer from Capital Proj Fund	-	-	4,000,000	-	-
	Additions to Reserves	-	-	-	719,645	-
	Total Expenditure	\$ 3,102,957	\$ 2,520,283	\$ 6,846,566	\$ 5,882,145	8,630,920

Special Revenue Funds

Revenue and Expenditures

Streets – 4th Generation Sales Tax

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Local Option Sales Tax	\$ -	\$ -	\$ -	\$ -	6,228,910
	Grants from Other LCL Unit/Sem County CRA	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	6,228,910
Expenditure						
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	6,228,910
	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ -	\$ -	\$ -	\$ -	6,228,910

Special Revenue Funds

Revenue and Expenditures

Cemetery

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Cemetery Fees	\$ 21,550	\$ 23,100	\$ 40,550	\$ 23,000	\$ 30,385
	Interest	949	1,813	4,745	2,800	5,000
	Interest - Unrealized	(2,610)	583	3,765	1,700	-
	Interest - Realized	(102)	(59)	(216)	(261)	-
	Disposition of Assets	69,100	40,675	50,350	41,000	43,600
	Transfer from General Fund	111,859	108,431	89,253	91,956	91,956
	Total Revenue	\$ 200,746	\$ 174,543	\$ 188,447	\$ 160,195	\$ 170,941
Expenditure						
	Professional Services	\$ 170	\$ 2,040	-	-	-
	Communications Services	433	433	433	450	450
	Utility Services	4,254	3,084	2,646	9,250	4,500
	Insurance	813	1,095	939	1,260	1,209
	Repair & Maintenance Services	129,780	166,034	110,451	114,160	118,600
	Other Charges/Obligations	79	52	116	75	75
	Operating Supplies	-	1,978	720	5,000	5,000
	Machinery & Equipment	-	-	-	30,000	-
	Addition to Fund Balance	-	-	-	-	41,107
	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ 135,529	\$ 174,716	\$ 115,305	\$ 160,195	\$ 170,941

Special Revenue Funds

Revenue and Expenditures

Public Art Commission Fund

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Transfer from General Fund	\$ -	\$ 112,000	\$ 208,425	\$ 109,700	\$ 115,025
	Total Revenue	\$ -	\$ 112,000	\$ 208,425	\$ 109,700	\$ 115,025
Expenditure						
	Professional Services	\$ -	\$ 63,193	\$ 127,041	\$ 108,000	\$ 99,100
	Travel & Per Diem	-	-	1,200	1,100	5,700
	Repairs & Maintenance Services	-	-	348	-	9,000
	Operating Supplies	-	-	962	-	-
	Books/Pubs/Subsc/Memb - Prof Dues	-	-	175	-	175
	Registrations/Conf/Seminars	-	-	175	600	1,050
	Machinery & Equipment	-	-	102,092	-	-
	Total Expenditure	\$ -	\$ 63,193	\$ 231,993	\$ 109,700	\$ 115,025

Special Revenue Funds

Revenue and Expenditures

8th Cent Fuel Tax Fund

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	State Shared Revenues	\$ -	\$ 616,171	\$ 559,854	\$ 600,000	\$ 588,132
	Transfers	-	1,346,570	-	-	-
	Total Revenue	\$ -	\$ 1,962,741	\$ 559,854	\$ 600,000	\$ 588,132
Expenditure						
	Other Charges/Obligations	\$ -	\$ 1,368	\$ 1,410	\$ -	-
	Improve Other Than Building	-	-	1,503,219	600,000	-
	Additions to Reserves	-	-	-	-	588,132
	Total Expenditure	\$ -	\$ 1,368	\$ 1,504,629	\$ 600,000	\$ 588,132

Special Revenue Funds

Revenue and Expenditures

LIHWAP Fund

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Low Income Home Water Assistance Program	\$ -	\$ 84,093	\$ 992	\$ -	-
	Total Revenue	\$ -	\$ 84,093	\$ 992	\$ -	-
Expenditure						
	Regular Salaries & Wages	\$ -	\$ 10,718	\$ 338	\$ -	-
	Overtime	-	68	-	-	-
	FICA/Medicare Taxes	-	784	27	-	-
	Retirement Contributions	-	1,283	46	-	-
	Medical Insurance	-	2,413	286	-	-
	Worker's Compensation	-	22	1	-	-
	Public Assistance/Professional Services	383	3,650	-	-	-
	Communication Services	-	127	23	-	-
	Rentals & Leases	-	4,380	-	-	-
	Office Supplies	-	1,085	-	-	-
	Operating Supplies	-	423	-	-	-
	Benefits for LIHWAP	-	51,881	272	-	-
	Total Expenditure	\$ 383	\$ 76,834	\$ 993	\$ -	-

CDBG Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
105-0000-331.54-00	Federal Grants	458,127	1,105,367	1,021,355	464,255	437,753
105-0000-361.40-00	Capital Lease Revenue	6,108	-	-	-	-
105-0000-381.01-00	Transfers	-	202,080	34,589	60,782	66,434
105-0000-389.98-00	Use of Fund Balance	-	-	-	123,344	126,399
Total Revenue		\$ 464,235	\$ 1,307,447	\$ 1,055,944	\$ 648,381	\$ 630,586
Expenditure						
105-1105-554.12-00	Regular Salaries & Wages	76,942	82,967	76,878	81,166	84,853
105-1105-554.12-02	Regular Salaries - Additional Pays	-	500	-	-	-
105-1105-554.12-06	Regular Salaries - Opt Out Health Insurance	300	-	-	-	-
105-1105-554.21-00	FICA/Medicare Taxes	5,842	6,277	5,749	6,233	6,516
105-1105-554.22-01	Retirement Contributions - FRS	8,422	11,105	10,427	11,485	12,413
105-1105-554.23-00	Medical Insurance	11,283	20,541	17,932	17,716	20,460
105-1105-554.23-02	Medical Insurance - Life & ST Disability	528	540	530	530	554
105-1105-554.24-00	Worker's Compensation	1,233	1,633	1,653	1,971	2,060
105-1105-554.31-00	Professional Services	80,784	117,042	24,507	15,250	10,800
105-1105-554.34-00	Other Contractual Services	216	-	-	-	-
105-1105-554.40-00	Travel & Per Diem	749	1,276	1,603	4,663	3,000
105-1105-554.41-00	Communication Services	1,867	2,569	629	1,169	1,138
105-1105-554.42-00	Postage & Transportation	152	86	112	233	150
105-1105-554.44-00	Rental & Leases	2,272	2,226	2,071	-	-
105-1105-554.44-10	Rental & Leases/GASB 87	3,808	(2,300)	(1,745)	-	-
105-1105-554.46-00	Repair & Maintenance Services	-	-	396	257	250
105-1105-554.47-00	Printing & Binding	-	153	352	2,000	1,000
105-1105-554.48-00	Promotional	-	112	86	800	800
105-1105-554.49-00	Other Charges/Obligations	8,275	5,530	3,155	3,800	3,800
105-1105-554.51-00	Office Supplies	55	1,607	501	1,500	750
105-1105-554.52-00	Operating Supplies	190	1,314	37	500	500
105-1105-554.52-05	Uniforms	-	-	140	310	300
105-1105-554.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	300	300	1,290
105-1105-554.54-02	Books/Pubs/Subsc/Memb -Conf/Seminar	350	2,572	1,320	3,000	2,200
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	2,161	2,221	1,726	-	-
105-1105-554.72-01	Int Payment/GASB87	139	79	19	-	-
105-1105-554.82-01	CDGB Rehab	-	-	141,559	-	50,000
105-1105-554.83-01	Other Grants & Aids	98,500	119,572	81,194	80,728	76,602
105-1105-554.83-02	Other Grants & Aids	485	-	-	-	-
105-1105-554.83-03	Other Grants & Aids	45,200	513,783	463,185	284,020	300,000
105-1105-554.83-04	Other Grants & Aids	120,492	140,034	-	-	-
105-1105-554.83-05	Other Grants & Aids	3,624	18,900	224,981	130,000	50,000
Total Expenditure		\$ 473,869	\$ 1,050,339	\$ 1,059,297	\$ 648,381	\$ 630,586

2nd Dollar Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
110-0000-351.30-00	Judgments and Fines	10,134	7,520	8,374	8,000	8,000
110-0000-361.10-00	Interest	1,119	3,068	4,000	4,000	3,300
110-0000-361.30-00	Interest	(3,088)	714	3,387	3,000	-
110-0000-361.40-00	Interest	(121)	(152)	(186)	(280)	-
110-0000-389.98-00	Use of Fund Balance	-	-	-	60,280	6,838
	Total Revenue	\$ 8,044	\$ 11,150	\$ 15,575	\$ 75,000	\$ 18,138
Expenditure						
110-2020-521.40-00	Travel & Per Diem	-	-	8,169	16,086	-
110-2020-521.49-00	Other Charges/Obligations	89	88	36	-	-
110-2020-521.54-02	Books/Pubs/Subscrs/Membs	-	-	-	36,914	18,138
110-2020-521.55-00	Training	-	-	8,852	-	-
110-2023-521.54-04	Books/Pubs/Subscrs/Membs	-	-	-	22,000	-
	Total Expenditure	\$ 89	\$ 88	\$ 17,057	\$ 75,000	\$ 18,138

Law Enforcement Trust Fund (Federal)

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
106-0000-351.21-25	Confiscated Property - Justice	-	113,731	20,621	28,000	20,000
106-0000-361.10-00	Interest	988	3,583	7,365	-	-
106-0000-361.30-00	Interest	(2,738)	446	6,427	-	-
106-0000-361.40-00	Interest	(104)	(176)	(326)	-	-
Total Revenue		\$ (1,854)	\$ 117,584	\$ 34,087	\$ 28,000	\$ 20,000
Expenditure						
106-2020-521.40-00	Travel & Per Diem	-	-	486	-	-
106-2020-521.49-00	Other Charges/Obligations	84	95	161	-	-
106-2020-521.55-00	Training	-	-	8,276	-	-
106-2020-521.64-00	Machinery & Equipment	16,261	-	-	-	-
106-7979-590.99-90	Additions to Reserves	-	-	-	28,000	20,000
Total Expenditure		\$ 16,345	\$ 95	\$ 8,923	\$ 28,000	\$ 20,000

Law Enforcement Trust Fund (State)

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
108-0000-361.10-00	Interest	65	236	303	250	390
108-0000-361.30-00	Interest	(143)	67	274	-	-
108-0000-361.40-00	Interest	(7)	(12)	(11)	-	-
108-0000-366.90-00	Misc Donations	900	595	5,000	-	-
108-0000-369.90-00	Misc Donations	600	-	-	-	-
Total Revenue		\$ 1,415	\$ 886	\$ 5,566	\$ 250	\$ 390
Expenditure						
108-2020-521.40-00	Travel & Per Diem	-	-	1,611	-	-
108-2020-521.48-00	Promotional Activities	-	1,500	-	-	-
108-2020-521.49-00	Other Charges/Obligations	519	126	1,056	-	-
108-2020-521.52-00	Operating Supplies	29	-	-	-	-
108-7979-590.99-90	Additions to Reserves	-	-	-	250	390
Total Expenditure		\$ 548	\$ 1,626	\$ 2,667	\$ 250	\$ 390

Law Enforcement Trust Fund (Non-Restricted)

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
111-0000-351.21-26	Confiscated Property - State	91,428	17,497	21,141	18,000	18,000
111-0000-361.10-00	Bank Investment	1,738	5,131	6,848	6,000	7,000
111-0000-361.30-00	Unrealized Gain (Loss)	(4,351)	1,314	5,903	5,000	-
111-0000-361.40-00	Realized Gain (Loss)	(189)	(264)	(303)	(500)	-
Total Revenue		\$ 88,626	\$ 23,678	\$ 33,589	\$ 28,500	\$ 25,000
Expenditure						
111-2020-521.49-00	Other Charges/Obligations	125	138	150	-	-
111-2020-521.52-05	Employee Uniforms	1,718	26,840	-	-	-
111-2021-521.81-00	GRANTS	-	-	1,000	-	-
111-7979-590.99-90	Additions to Reserves	-	-	-	28,500	25,000
Total Expenditure		\$ 1,843	\$ 26,978	\$ 1,150	\$ 28,500	\$ 25,000

Recreation Donation Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
003-0000-369.90-00	Miscellaneous	17,817	43,591	52,592	-	-
	Total Revenue	\$ 17,817	\$ 43,591	\$ 52,592	- \$	-
Expenditure						
003-0401-513.34-00	Other Contractual Services	(105,439)	-	-	-	-
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	466	1,347	-	-	-
003-5501-572.34-00	Other Contractual Services	1,138	4,730	7,221	-	-
003-5501-572.46-00	Repair & Maintenance Services	595	-	-	-	-
003-5501-572.47-00	Printing & Binding	125	-	-	-	-
003-5501-572.49-00	Other Charges/Obligations	1,100	2,350	-	-	-
003-5501-572.52-00	Operating Supplies	8,277	27,388	45,086	-	-
003-5502-575.52-00	Operating Supplies	991	2,940	1,933	-	-
	Total Expenditure	\$ (92,747)	\$ 45,720	\$ 54,240	- \$	-

Low Income Home Energy Assistance Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
117-0000-331.59-01	Low Income Home Energy Assistance Program	2,542,585	2,323,686	1,020,627	1,081,741	1,083,549
117-0000-381.01-00	Transfer from General Fund	-	-	-	28,912	28,912
117-0000-383-20-00	Capital Lease Rev	40,087	-	-	-	-
Total Revenue		\$ 2,582,672	\$ 2,323,686	\$ 1,020,627	\$ 1,110,653	\$ 1,112,461
Expenditure						
117-1104-564.12-00	Regular Salaries & Wages	116,175	180,356	134,688	148,424	155,580
117-1104-564.12-02	Regular Salaries & Wages	520	520	523	520	1,120
117-1104-564.12-05	Regular Salaries & Wages	-	-	-	1,200	-
117-1104-564.12-06	Regular Salaries & Wages	-	1,500	1,213	-	-
117-1104-564.13-00	Other Salaries & Wages	-	-	-	19,149	19,145
117-1104-564.14-00	Overtime	989	953	-	-	-
117-1104-564.21-00	FICA/Medicare Taxes	8,724	13,577	10,231	13,004	13,508
117-1104-564.22-01	Retirement Contributions	13,174	22,729	18,148	23,784	25,637
117-1104-564.23-00	Medical Insurance	29,157	52,925	35,377	39,329	45,421
117-1104-564.23-02	Medical Insurance	708	1,219	833	1,080	1,140
117-1104-564.24-00	Worker's Compensation	252	395	261	245	260
117-1104-564.25-00	UNEMPLOYMENT COMP	-	-	1,567	-	-
117-1104-564.31-00	Public Assistance/Professional Services	90,197	23,563	-	-	-
117-1104-564.40-00	Travel & Per Diem	4,359	869	595	2,437	1,200
117-1104-564.41-00	Communications Services	3,054	3,743	1,287	2,150	1,292
117-1104-564.42-00	Postage & Transportation	35	7	7	50	50
117-1104-564.44-00	Rental & Leases	10,861	7,013	4,531	2,500	1,083
117-1104-564.44-10	Rental & Leases/gasb 87	28,805	(11,282)	(3,638)	-	-
117-1104-564.46-00	Repairs & Maintenance Services	15	3,000	9,647	9,600	-
117-1104-564.47-00	Printing & Binding	3,048	2,853	1,778	2,100	2,151
117-1104-564.49-00	Other Charges	337	-	134	-	250
117-1104-564.51-00	Office Supplies	3,389	715	1,261	2,000	2,000
117-1104-564.52-00	Operating Supplies	18,302	36	-	-	-
117-1104-564.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	61	457	-
117-1104-564.54-02	Books/Pubs/Subscrs/Membs	142	-	2,150	1,300	1,300
117-1104-564.64-00	Machinery & Equipment	5,000	-	-	-	-
117-1104-564.71-01	Lease Payment/GASB87	10,732	11,010	3,604	-	-
117-1104-564.72-01	Int Payment/GASB87	551	272	34	-	-
117-1104-564.86-00	Benefits for LIHEAP	1,975,494	1,878,981	796,337	841,324	841,324
Total Expenditure		\$ 2,324,020	\$ 2,194,954	\$ 1,020,629	\$ 1,110,653	\$ 1,112,461

Local Option Gas Tax Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
131-0000-312.41-00	Local Option Gas Tax	1,109,942	1,136,683	1,136,547	1,112,458	1,109,766
131-0000-344.90-00	Transportation Revenue Other	109,885	93,123	96,039	-	94,387
131-0000-361.10-00	Interest	25,906	72,708	99,960	96,218	65,000
131-0000-361.30-00	Interest-Unrealized Gain (Loss)	(73,858)	16,766	84,698	80,426	-
131-0000-361.40-00	Interest - Realized Gain (Loss)	(2,771)	(3,553)	(4,599)	(6,436)	-
131-0000-389.98-00	Use of Fund Balance	-	-	-	2,536,904	-
Total Revenue		\$ 1,169,104	\$ 1,315,727	\$ 1,412,645	\$ 3,819,570	\$ 1,269,153
Expenditure						
131-4047-541.34-00	Other Contractual Service	8,466	76,437	72,670	1,412,470	187,470
131-4047-541.43-00	Utility Services	462,029	490,267	539,555	500,000	550,000
131-4047-541.46-00	Repair & Maintenance Services	10,817	19,016	2,078	20,000	30,000
131-4047-541.46-08	Repair & Maintenance Services	373,673	183,234	363,324	-	-
131-4047-541.49-00	Other Charges/Obligations	2,098	2,073	2,190	2,100	2,200
131-4047-541.52-00	Operating Supplies	1,210	-	-	-	-
131-4047-541.53-00	Road Materials & Supplies	78,624	94,017	113,908	135,000	135,000
131-4047-541.63-00	Improve Other Than Building	222,567	47,711	36,197	1,750,000	-
131-7979-590.99-90	Additions to Reserves	-	-	-	-	364,483
Total Expenditure		\$ 1,159,484	\$ 912,755	\$ 1,129,922	\$ 3,819,570	\$ 1,269,153

Recreation Impact Fee Funds

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
132-0000-324.61-00	Impact Fees/Residential	355,495	283,274	243,542	213,470	245,000
132-0000-361.10-00	Interest	17,900	48,445	67,731	64,802	44,500
132-0000-361.30-00	Interest-Unrealized Gain (Loss)	(51,142)	10,753	58,144	54,518	-
132-0000-361.40-00	Interest - Realized Gain (Loss)	(1,924)	(2,362)	(3,126)	(4,342)	-
Total Revenue		\$ 320,329	\$ 340,110	\$ 366,291	\$ 328,448	\$ 289,500
Expenditure						
132-5052-573.61-00	Land	2,250	-	6,124	-	-
132-5058-572.61-00	Land	9,842	-	-	-	-
132-5502-575.61-00	Land	-	2,500	-	-	-
132-5502-575.62-00	Buildings	-	-	-	-	50,000
132-5508-572.52-00	Operating Supplies	6,765	-	-	-	-
132-5508-572.63-00	Improve Other Than Building	342,224	25,308	250,000	-	-
132-7979-590.49-00	Other Charges/Obligations	1,426	1,379	1,482	-	-
132-7979-590.99-90	Additions to Reserves	-	-	-	328,448	239,500
Total Expenditure		\$ 362,507	\$ 29,187	\$ 257,606	\$ 328,448	\$ 289,500

Fire Impact Fee Funds

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
133-0000-324.11-00	Impact Fees/Residential	128,046	103,810	91,631	78,247	92,000
133-0000-324.12-00	Impact Fees/Commercial	257,919	-	147,031	27,725	145,000
133-0000-361.10-00	Interest	16,227	42,659	51,789	48,786	36,000
133-0000-361.30-00	Interest-Unrealized Gain (Loss)	(45,058)	9,965	45,394	40,918	-
133-0000-361.40-00	Interest - Realized Gain (Loss)	(1,788)	(1,974)	(2,286)	(3,264)	-
133-0000-389.98-00	Use of Fund Balance	-	-	-	-	542,000
Total Revenue		\$ 355,346	\$ 154,460	\$ 333,559	\$ 192,412	\$ 815,000
Expenditure						
133-3001-522.31-00	Professional Services	-	3,942	-	-	-
133-3001-522.49-00	Other Charges/Obligations	151	304	-	-	-
133-3001-522.52-00	Operating Supplies	39,577	-	70,284	-	-
133-3001-522.61-00	Land	-	178,010	-	-	-
133-3001-522.62-00	Buildings	7,180	3,470	-	-	815,000
133-3001-522.64-00	Machinery & Equipment	44,573	-	65,953	-	-
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	1,281	1,244	1,133	-	-
133-7979-590.99-90	Additions to Reserves	-	-	-	192,412	-
Total Expenditure		\$ 92,762	\$ 201,662	\$ 160,370	\$ 192,412	\$ 815,000

Police Impact Fee Funds

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
134-0000-324.11-00	Impact Fees/Residential	128,385	104,085	90,626	78,454	100,000
134-0000-324.12-00	Impact Fees/Commercial	302,341	87	192,379	31,965	200,000
134-0000-334.20-24	Byrne Grant	-	(708)	-	-	-
134-0000-361.10-00	Interest	16,657	48,077	66,823	61,342	47,000
134-0000-361.30-00	Interest-Unrealized Gain (Loss)	(46,322)	11,097	59,022	51,590	-
134-0000-361.40-00	Interest - Realized Gain (Loss)	(1,842)	(2,367)	(2,906)	(4,114)	-
	Total Revenue	\$ 399,219	\$ 160,271	\$ 405,944	\$ 219,237	\$ 347,000
Expenditure						
134-2020-521.52-00	Operating Supplies	4,299	-	4,834	-	-
134-2020-521.64-00	Machinery & Equipment	18,098	-	-	-	-
134-2022-521.62-00	Buildings	-	-	-	-	142,963
134-2022-521.64-00	Machinery & Equipment	-	-	-	58,995	-
134-2023-521.63-00	Imp Other than Bldgs	-	-	-	-	44,321
134-2024-521.64-00	Machinery & Equipment	-	-	-	79,100	-
134-7979-590.49-00	Other Charges/Obligations	1,314	1,381	1,461	-	-
134-7979-590.99-90	Additions to Reserves	-	-	-	81,142	159,716
	Total Expenditure	\$ 23,711	\$ 1,381	\$ 6,295	\$ 219,237	\$ 347,000

Building Inspection Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
130-0000-361.10-00	Interest	363	987	715	600	607
130-0000-361.30-00	Interest	(979)	259	649	600	-
130-0000-361.40-00	Interest	(39)	(49)	(32)	(50)	-
130-0000-369.90-05	Misc Rev	9,372	4,834	3,582	3,200	4,140
130-0000-389.98-00	Use of Fund Balance	-	-	-	9,340	9,733
Total Revenue		\$ 8,717	\$ 6,031	\$ 4,914	\$ 13,690	\$ 14,480
Expenditure						
130-1114-524.40-00	Travel & Per Diem	-	3,593	795	4,000	4,000
130-1114-524.49-00	Other Charges/Obligations	28	29	41	-	-
130-1114-524.54-01	Books/Pubs/Subscrs/Membs	-	1,765	1,825	1,440	2,230
130-1114-524.54-02	Books/Pubs/Subscrs/Membs	-	4,301	1,602	2,300	2,300
130-1114-524.54-03	Books/Pubs/Subscrs/Membs	-	2,398	8,156	3,450	3,450
130-1114-524.55-00	Training	-	-	977	2,500	2,500
Total Expenditure		\$ 28	\$ 12,086	\$ 13,396	\$ 13,690	\$ 14,480

Building Inspection Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
135-0000-322.01-00	Build Inspection Permit	1,668,614	783,484	404,941	457,162	526,000
135-0000-322.02-00	Plumbing Inspect Permit	40,145	36,277	18,058	18,940	41,000
135-0000-322.03-00	Electric Inspect Permit	45,470	32,008	27,118	25,458	36,283
135-0000-322.04-00	Mechanical Inspect Permit	78,925	63,555	47,540	49,960	60,981
135-0000-322.06-00	Application Fees	782,468	373,676	224,335	165,619	364,430
135-0000-329.01-00	Other License & Miscellaneous	6,920	6,163	5,250	7,285	5,000
135-0000-329.01-01	Other License & Miscellaneous	16,162	10,097	7,144	7,310	6,188
135-0000-361.10-00	Interest	118,577	295,307	313,020	326,430	171,575
135-0000-361.30-00	Interest	(330,130)	73,105	266,313	280,644	-
135-0000-361.40-00	Interest	(12,830)	(14,842)	(15,093)	(21,672)	-
135-0000-369.41-00	Reim Claims & Exp	46,019	25,388	24,625	25,000	21,501
135-0000-369.90-00	Misc Rev	(12,319)	413	(747)	-	-
135-0000-381.60-00	Transfers - General Fund	-	-	108,000	-	-
135-0000-383.20-00	Capital Lease Rev	10,595	-	-	-	-
135-0000-389.98-00	Use of Fund Balance	-	-	-	946,577	1,382,967
Total Revenue		\$ 2,458,616	\$ 1,684,631	\$ 1,430,504	\$ 2,288,713	\$ 2,615,925
Expenditure						
135-1114-524.12-00	Regular Salaries & Wages	652,865	774,709	821,791	1,106,037	1,081,749
135-1114-524.12-02	Regular Salaries & Wages	5,915	20,800	18,060	20,010	20,010
135-1114-524.12-06	Regular Salaries & Wages	2,284	2,458	1,670	2,664	300
135-1114-524.14-00	Overtime	5,813	8,397	6,427	10,000	12,000
135-1114-524.21-00	FICA/Medicare Taxes	48,614	59,511	63,054	80,218	85,543
135-1114-524.22-01	Retirement Contributions	81,491	107,906	123,271	158,487	174,160
135-1114-524.23-00	Medical Insurance	115,047	175,225	165,371	186,364	272,567
135-1114-524.23-02	Medical Insurance	3,895	4,820	4,932	6,669	7,122
135-1114-524.24-00	Worker's Compensation	9,195	15,881	13,150	17,888	17,489
135-1114-524.31-00	Professional Services	12,439	17,406	-	3,000	10,000
135-1114-524.34-00	Other Contractual Service	220,162	255,536	261,084	294,500	270,000
135-1114-524.34-12	Other Contractual Service	135,107	177,553	157,543	165,135	180,510
135-1114-524.40-00	Travel & Per Diem	767	-	-	-	-
135-1114-524.41-00	Communications Services	7,412	7,851	8,527	8,200	9,716
135-1114-524.42-00	Postage & Transportation	71	647	608	650	650
135-1114-524.44-00	Rentals & Leases	4,135	3,899	3,901	4,138	4,138
135-1114-524.44-10	Rentals & Leases/Gasb 87	6,606	(3,989)	(3,027)	-	-
135-1114-524.45-01	Insurance	6,159	7,748	5,208	6,491	7,414
135-1114-524.45-02	Insurance	3,399	3,301	3,712	3,802	11,100
135-1114-524.46-00	Repair & Maintenance Services	30,198	199,741	217,431	106,550	38,550
135-1114-524.47-00	Printing & Binding	903	1,198	1,594	1,608	1,540
135-1114-524.48-00	Promotional	-	60	1,173	1,500	1,500
135-1114-524.49-00	Other Charges/Obligations	130,558	138,482	119,535	79,760	139,825
135-1114-524.51-00	Office Supplies	3,980	3,357	3,190	4,000	4,000
135-1114-524.52-00	Operating Supplies	6,836	5,806	6,575	2,200	2,200
135-1114-524.52-01	Operating Supplies - Gasoline	14,259	15,758	13,445	13,342	13,342
135-1114-524.52-05	Operating Supplies - Uniforms	3,763	4,137	4,502	5,500	5,500
135-1114-524.54-01	Books/Pubs/Subscrs/Membs	1,008	-	-	-	-
135-1114-524.54-02	Books/Pubs/Subscrs/Membs	4,994	-	-	-	-
135-1114-524.54-03	Books/Pubs/Subscrs/Membs	988	-	-	-	-
135-1114-524.63-00	Machinery & Equipment	-	-	1,960,217	-	-
135-1114-524.64-00	Machinery & Equipment	47,913	41,474	109,002	-	245,000
135-1114-524.71-01	Lease Payment/GASB87	3,748	3,852	2,995	-	-
135-1114-524.72-01	Int Payment/GASB87	241	137	33	-	-
135-7979-581.91-01	Transfer to General Fund	-	-	5,905	-	-
Total Expenditure		\$ 1,570,765	\$ 2,053,661	\$ 4,100,879	\$ 2,288,713	\$ 2,615,925

3rd Generation Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
138-0000-312.63-00	3rd Generation Sales Tax	4,727,820	4,866,911	4,838,304	4,820,749	-
138-0000-334.70-04	Grant	-	-	27,044	-	-
138-0000-343.90-00	Grant	7,006	1,600	2,196	-	-
138-0000-361.10-00	Interest	145,168	440,415	632,283	602,410	-
138-0000-361.30-00	Interest-Unrealized Gain (Loss)	(403,822)	94,905	548,606	500,000	-
138-0000-361.40-00	Interest - Realized Gain (Loss)	(15,668)	(21,746)	(28,519)	(41,014)	-
138-0000-389.98-00	Use of Fund Balance	-	-	-	-	8,630,920
	Total Revenue	\$ 4,460,504	\$ 5,382,085	\$ 6,019,914	\$ 5,882,145	\$ 8,630,920
Expenditure						
138-0102-512.62-00	Buildings	-	-	-	-	2,358,920
138-4047-541.46-08	Repairs & Maint	795,400	958,277	1,733,758	100,000	-
138-4047-541.49-00	Other Charges/Obligations	11,454	12,475	13,825	12,500	14,000
138-4047-541.62-00	Buildings	-	-	-	-	2,483,000
138-4047-541.63-00	Improv Other Than Bldgs	-	832,018	139,880	4,650,000	3,755,000
138-4047-541.63-01	Road Improvements	-	-	138,183	-	-
138-4047-541.63-07	New Construction	8,500	169,713	260,962	-	-
138-4047-541.63-84	Traffic Calming	-	82,898	16,080	100,000	-
138-4047-541.63-86	Sidewalks	3,865	234,568	1,560	300,000	-
138-4047-541.63-87	Circulation Improvements	-	-	540,591	-	-
138-4047-541.63-90	Improve Other Than Building	2,283,738	230,334	1,727	-	-
138-4047-541.64-00	Machinery & Equipment	-	-	-	-	20,000
138-7979-581.91-20	Transfer from Capital Proj Fund	-	-	4,000,000	-	-
138-7979-590.99-90	Additions to Reserves	-	-	-	719,645	-
	Total Expenditure	\$ 3,102,957	\$ 2,520,283	\$ 6,846,566	\$ 5,882,145	\$ 8,630,920

4th Generation Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
136-0000-312.62-00	Local Option Sales Tax	-	-	-	-	6,228,910
136-0000-337.34-00	Grants from Other LCL Unit/Sem County CRA	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 6,228,910
Expenditure						
136-7979-590.99-90	Use of Fund Balance	-	-	-	-	6,228,910
136-9999-591.99-90	Addition to Reserves	-	-	-	-	-
	Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 6,228,910

Cemetery Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
630-0000-343.80-01	Cemetery Fees	21,550	23,100	40,550	23,000	30,385
630-0000-361.10-00	Interest	949	1,813	4,745	2,800	5,000
630-0000-361.30-00	Interest - Unrealized	(2,610)	583	3,765	1,700	-
630-0000-361.40-00	Interest - Realized	(102)	(59)	(216)	(261)	-
630-0000-364.10-00	Disposition of Assets	69,100	40,675	50,350	41,000	43,600
630-0000-381.10-00	Transfer from General Fund	111,859	108,431	89,253	91,956	91,956
Total Revenue		\$ 200,746	\$ 174,543	\$ 188,447	\$ 160,195	\$ 170,941
Expenditure						
630-5508-572.31-00	Professional Services	170	2,040	-	-	-
630-5508-572.41-00	Communications Services	433	433	433	450	450
630-5508-572.43-00	Utility Services	4,254	3,084	2,646	9,250	4,500
630-5508-572.45-01	Insurance	813	1,095	939	1,260	1,209
630-5508-572.46-00	Repair & Maintenance Services	129,780	166,034	110,451	114,160	118,600
630-5508-572.49-00	Other Charges/Obligations	79	52	116	75	75
630-5508-572.52-00	Operating Supplies	-	1,978	720	5,000	5,000
630-5508-572.64-00	Machinery & Equipment	-	-	-	30,000	-
630-7979-590.99-90	Addition to Fund Balance	-	-	-	-	41,107
630-7979-591.99-90	Addition to Reserves	-	-	-	-	-
Total Expenditure		\$ 135,529	\$ 174,716	\$ 115,305	\$ 160,195	\$ 170,941

Public Art Commission Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
142-0000-381.60-00	Transfer from General Fund	-	112,000	208,425	109,700	115,025
	Total Revenue	\$ -	\$ 112,000	\$ 208,425	\$ 109,700	\$ 115,025
Expenditure						
142-0102-579.31-00	Professional Services	-	63,193	127,041	108,000	99,100
142-0102-579.40-00	Travel & Per Diem	-	-	1,200	1,100	5,700
142-0102-579.46-00	Repairs & Maintenance Services	-	-	348	-	8,000
142-0102-579.47-00	Repairs & Maintenance Services	-	-	-	-	1,000
142-0102-579.52-00	Operating Supplies	-	-	962	-	-
142-0102-579.54-01	Books/Pubs/Subsc/Memb - Prof Dues	-	-	175	-	175
142-0102-579.54-02	Registrations/Conf/Seminars	-	-	175	600	1,050
142-0102-579.63-00	Machinery & Equipment	-	-	102,092	-	-
	Total Expenditure	\$ -	\$ 63,193	\$ 231,993	\$ 109,700	\$ 115,025

8th Cent Fuel Tax Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
139-0000-335.12-00	State Shared Revenues	-	616,171	559,854	600,000	588,132
139-0000-381.60-00	Transfers	-	1,346,570	-	-	-
	Total Revenue	\$ -	\$ 1,962,741	\$ 559,854	\$ 600,000	\$ 588,132
Expenditure						
139-4047-541.49-00	Other Charges/Obligations	-	1,368	1,410	-	-
139-4047-541.63-00	Improve Other Than Building	-	-	1,503,219	600,000	-
139-7979-590.99-90	Additions to Reserves	-	-	-	-	588,132
	Total Expenditure	\$ -	\$ 1,368	\$ 1,504,629	\$ 600,000	\$ 588,132

LIHWAP Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
147-0000-331.59-01	Low Income Home Water Assistance Program	-	84,093	992	-	-
	Total Revenue	\$ -	\$ 84,093	\$ 992	\$ -	-
Expenditure						
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	-	-
147-1104-564.31-00	Public Assistance/Professional Services	383	-	-	-	-
147-1104-564.40-00	Regular Salaries & Wages	-	334	-	-	-
147-1104-564.41-00	Communication Services	-	127	23	-	-
147-1104-564.44-00	Rentals & Leases	-	4,380	-	-	-
147-1104-564.46-00	Public Assistance/Professional Services	-	3,000	-	-	-
147-1104-564.51-00	Office Supplies	-	1,085	-	-	-
147-1104-564.52-00	Operating Supplies	-	423	-	-	-
147-1104-564.54-02	Public Assistance/Professional Services	-	650	-	-	-
147-1104-564.86-00	Benefits for LIHWAP	-	51,881	272	-	-
	Total Expenditure	\$ 383	\$ 76,834	\$ 993	\$ -	-



CITY OF
SANFORD
FLORIDA

COMPONENT AND DEBT SERVICE FUNDS

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



CITY OF
SANFORD
FLORIDA

Component and Debt Service Funds

Revenue and Expenditures

		<u>Debt Service</u> <i>General and Public Safety</i>
<i>Revenues</i>		
Taxes		
Other Revenues		71,200
<i>Total Revenues</i>		<u>71,200</u>
Transfers In		1,817,547
<i>Total Revenues and Other Sources</i>		<u>1,888,747</u>
Total Revenues, Transfers, and Balances	\$	<u>1,888,747</u>
<i>Expenditures</i>		
Public Safety		1,888,747
<i>Total Expenditures</i>		<u>1,888,747</u>
<i>Total Expenditures and Other Uses</i>		<u>1,888,747</u>
Total Appropriations and Reserves	\$	<u>1,888,747</u>

CRA Downtown Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
	Ad Valorem - Current	\$ 948,530	\$ 1,084,752	\$ 1,317,522	\$ 1,498,889	-
	Ad Valorem - Delinquent	636	-	-	-	-
	Ad Valorem - Sem County Portion	653,865	749,927	902,038	955,449	-
	Ad Valorem - Penalty	115	-	-	-	-
	Interest	16,719	72,106	233,096	111,446	-
	Interest - Unrealized Gain (Loss)	(45,982)	17,735	190,388	54,000	-
	Interest - Realized Gain (Loss)	(1,809)	(3,209)	(10,930)	(26,370)	-
	Transfer In	-	3,717,715	-	-	-
	Use of Reserves	-	-	-	-	-
	Total Revenue	\$ 1,572,074	\$ 5,639,026	\$ 2,632,114	\$ 2,593,414	-
Expenditure						
	Regular Salaries & Wages	\$ 207,498	\$ 194,609	\$ 213,099	\$ 253,659	-
	Overtime	4,239	9,524	11,614	14,000	-
	Special Pay	-	152	329	500	-
	Add Pay	230	550	923	1,320	-
	FICA/Medicare Taxes	15,912	15,237	16,523	20,652	-
	Retirement Contributions	28,459	40,011	50,110	54,920	-
	Medical Insurance	46,194	63,194	56,650	66,966	-
	Life Insurance	758	715	887	1,181	-
	Worker's Compensation	8,187	9,149	8,144	9,355	-
	Professional Services	8,075	23,638	8,203	10,000	-
	Accounting Services	-	3,000	-	3,000	-
	Other Contractual Services	285,877	339,838	282,985	340,640	-
	Travel & Per Diem	-	-	662	-	-
	Postage & Transportation	3	-	1	-	-
	Insurance	6,543	7,537	7,470	7,694	-
	Printing & Binding	-	-	60	-	-
	Promotional Activities	72,753	44,830	52,271	115,000	-
	Other Charges/Obligations	14,245	6,061	6,689	7,100	-
	Operating Supplies	-	-	34,553	40,000	-
	Books/Pubs/Subscrs/Membs	1,045	1,045	1,045	3,045	-
	Improve Other Than Building	-	-	345,388	-	-
	Grants and Aids	157,332	124,433	86,281	1,644,382	-
	Transfers	725,527	-	63,425	-	-
	Total Expenditure	\$ 1,582,877	\$ 883,523	\$ 1,247,312	\$ 2,593,414	-

CRA Downtown Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
156-0000-311.10-00	Ad Valorem - Current	948,530	1,084,752	1,317,522	1,498,889	-
156-0000-311.20-00	Ad Valorem - Delinquent	636	-	-	-	-
156-0000-311.30-00	Ad Valorem - Sem County Portion	653,865	749,927	902,038	955,449	-
156-0000-319.09-00	Ad Valorem - Penalty	115	-	-	-	-
156-0000-361.10-00	Interest	16,719	72,106	233,096	111,446	-
156-0000-361.30-00	Interest - Unrealized Gain (Loss)	(45,982)	17,735	190,388	54,000	-
156-0000-361.40-00	Interest - Realized Gain (Loss)	(1,809)	(3,209)	(10,930)	(26,370)	-
156-0000-381.37-00	Transfer In	-	3,717,715	-	-	-
156-0000-389.98-00	Use of Reserves	-	-	-	-	-
Total Revenue		\$ 1,572,074	\$ 5,639,026	\$ 2,632,114	\$ 2,593,414	\$ -
Expenditure						
156-0108-552.12-00	Regular Salaries & Wages	206,787	193,362	209,220	251,240	-
156-0108-552.12-02	Regular Salaries & Wages	511	1,247	3,879	2,419	-
156-0108-552.12-06	Regular Salaries & Wages	200	-	-	-	-
156-0108-552.14-00	Overtime	4,239	9,524	11,614	14,000	-
156-0108-552.15-00	Special Pay	-	152	329	500	-
156-0108-552.15-02	Add Pay	230	550	923	1,320	-
156-0108-552.21-00	FICA/Medicare Taxes	15,912	15,237	16,523	20,652	-
156-0108-552.22-01	Retirement Contributions	22,182	30,924	50,110	41,317	-
156-0108-552.22-02	Retirement Contributions	6,277	9,087	-	13,603	-
156-0108-552.23-00	Medical Insurance	46,194	63,194	56,650	66,966	-
156-0108-552.23-02	Life Insurance	758	715	887	1,181	-
156-0108-552.24-00	Worker's Compensation	8,187	9,149	8,144	9,355	-
156-0108-552.31-00	Professional Services	8,075	23,638	8,203	10,000	-
156-0108-552.32-00	Accounting Services	-	3,000	-	3,000	-
156-0108-552.34-00	Other Contractual Services	285,877	339,838	282,985	340,640	-
156-0108-552.40-00	Travel & Per Diem	-	-	662	-	-
156-0108-552.42-00	Postage & Transportation	3	-	1	-	-
156-0108-552.45-01	Insurance	6,543	7,537	7,470	7,694	-
156-0108-552.47-00	Printing & Binding	-	-	60	-	-
156-0108-552.48-00	Promotional Activities	72,753	44,830	52,271	115,000	-
156-0108-552.49-00	Other Charges/Obligations	14,245	6,061	6,689	7,100	-
156-0108-552.52-00	Operating Supplies	-	-	34,553	40,000	-
156-0108-552.54-01	Books/Pubs/Subscrs/Membs	1,045	1,045	1,045	1,045	-
156-0108-552.54-02	Books/Pubs/Subscrs/Membs	-	-	-	2,000	-
156-0108-552.63-00	Improve Other Than Building	-	-	345,388	-	-
156-0108-552.81-00	Grants and Aids	157,332	124,433	86,281	1,644,382	-
156-7979-581.91-01	Transfers	725,527	-	63,425	-	-
Total Expenditure		\$ 1,582,877	\$ 883,523	\$ 1,247,312	\$ 2,593,414	\$ -

Debt Service Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
201-0000-361.10-00	Interest	17,988	139,168	88,032	-	71,200
201-0000-361.30-00	Interest - Unrealized	(47,505)	(8,939)	92,982	-	-
201-0000-361.40-00	Interest - Realized	(1,780)	(4,711)	(3,467)	-	-
201-0000-381.01-04	Transfers - General Fund	1,681,412	1,993,966	2,178,023	2,760,968	1,817,547
201-0000-384.00-00	Debt Proceeds	-	5,769,783	-	-	-
Total Revenue		\$ 1,650,115	\$ 7,889,267	\$ 2,355,570	\$ 2,760,968	\$ 1,888,747
Expenditure						
201-2020-521.71-01	Police Vehicle Lease	421,310	712,032	749,153	542,688	681,778
201-2020-521.72-01	Police Vehicle Lease	16,748	48,931	53,763	635,780	43,469
201-7979-517.71-15	PSC Revenue Bonds Prin	930,000	6,395,000	315,000	747,500	345,000
201-7979-517.72-15	PSC Revenue Bonds Int	234,000	538,652	850,750	835,000	818,500
201-7979-590.49-00	Other Charges/Obligations	1,396	3,451	1,306	-	-
Total Expenditure		\$ 1,603,454	\$ 7,698,066	\$ 1,969,972	\$ 2,760,968	\$ 1,888,747

Long Term Debt

Governmental Activities Capital Improvement Revenue Bonds

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

Fiscal Year Ending September 30,	Capital Improvement Revenue Bonds, Series 2023		Total Debt
	Principal	Interest	Service
2025	\$ 330,000	\$ 835,000	\$ 1,165,000
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	677,250	1,077,250
2030-2034	2,330,000	3,473,000	5,803,000
2035-2039	2,980,000	2,830,050	5,810,050
2040-2044	3,765,000	2,048,650	5,813,650
2045-2049	4,610,000	1,228,600	5,838,600
2050-2052	3,230,000	386,000	3,616,000
	\$ 18,740,000	\$ 13,881,300	\$ 32,621,300

Long Term Debt

Bonds, Notes and Loans Payable

The City has revenue bonds and notes outstanding at September 30, 2024. The revenue notes and bonds under governmental activities are secured by several pledged revenue sources. The following is a summary schedule of these long-term obligations of the City and their impact on those present and future pledged revenue sources:

	Purpose of Issue	Revenue Pledged	Amount Issued
Governmental Activities			
Revenue Bonds:			
Capital Improvement Revenue Bonds, Series 2023	Public safety complex and Capital Improvements	Non-Ad Valorem Revenue	\$ 19,180,000
Capital Leases:			
U.S. Bancorp Government	Police vehicles	N/A	481,457
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	<u>1,108,985</u>
Total Governmental Activities:			<u>\$ 23,286,883</u>
Business-type Activities			
State Revolving Fund Loans:			
WW586250	Sanford south water resource center, Phase I	Net revenues of water and sewer system	19,367,124
WW590100	Sewer Restoration of underground pipe	Net revenues of water and sewer system	2,622,385
WW590101	Sewer Restoration of underground pipe	Net revenues of water and sewer system	205,020
DW590110	Drinking water system improvements	Net revenues of water and sewer system	455,247
DW590120	AMR Water Replacement and pre-chlorinated	Net revenues of water and sewer system	12,887,771
DW590130	Water Treatment facility rehabilitation	Net revenues of water and sewer system	986,973
DW590131	Biological nutrient removal improvements	Net revenues of water and sewer system	18,395,031
WW590150	Water Treatment facility construction	Net revenues of water and sewer system	9,668,759
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	<u>12,615,379</u>
Total Water/Sewer Utility Debt			<u>77,715,012</u>
Stormwater Utility Debt:			
State Revolving Fund Loans:			
SWG12058624P	Stormwater management	Net revenue of the stormwater system	4,623,557
SW586260	Stormwater management	Net revenue of the stormwater system	2,612,309
SW586261	Stormwater management	Net revenue of the stormwater system	452,818
SW290140	Stormwater management	Net revenue of the stormwater system	509,302
SW590141	Stormwater management	Net revenue of the stormwater system	<u>4,854,629</u>
Total Stormwater Utility Debt			<u>13,052,615</u>
Total Business-type Activities:			<u>\$ 90,767,627</u>

Long Term Debt

Bonds, Notes and Loans Payable

	Amount O/S and/or Pledged	Interest Rate	Debt Service as Portion of Revenue Pledged	Total Debt Service Paid	Annual Pledged Revenues
Governmental Activities:					
Revenue Bonds:					
Capital Improvement Revenue Bonds, Series 2023	\$ 18,740,000	3.98%	0.37%	\$ 315,000	\$ 33,815,278
Capital Leases:					
U.S. Bancorp Government	-	1.990%	N/A	62,657	N/A
Truist	94,728	0.980%	N/A	188,071	N/A
Truist	367,996	1.850%	N/A	204,648	N/A
Cogent	552,797	4.300%	N/A	229,121	N/A
Cogent	1,044,329	4.960%	N/A	64,656	N/A
Total Governmental Activities:	<u>\$ 20,799,850</u>			<u>\$ 1,064,153</u>	
Business-type Activities:					
Water/Sewer Utility Debt:					
State Revolving Fund Loans:					
WW586250	2,929,836	2.42% - 2.48%	10.45%	1,123,281	12,427,620
WW590100	1,005,483	2.65%	1.30%	139,981	12,427,620
WW590101	76,944	2.28%	0.10%	10,862	12,427,620
DW590110	176,425	2.71%	0.23%	24,506	12,427,620
DW590120	5,516,119	1.98% - 2.66%	5.36%	575,990	12,427,620
WW590130	692,636	2.63% - 2.87%	0.42%	45,540	12,427,620
WW590131	12,193,917	2.16%	8.72%	933,867	12,427,620
WW590150	7,632,408	.58% - 1.09%	4.72%	498,667	12,427,620
WW590191	346,150	1.04%	0.52%	55,629	12,427,620
WW590192	12,615,379	0.05%	0.00%	-	12,427,620
Total Water/Sewer Utility Debt	<u>43,185,297</u>			<u>3,408,323</u>	
Stormwater Utility Debt:					
State Revolving Fund Loans:					
SWG12058624P	871,615	2.52% - 2.90%	8.60%	275,121	4,789,663
SW586260	1,010,865	2.80%	4.37%	139,932	4,789,663
SW586261	181,115	2.28%	0.74%	23,606	4,789,663
SW590140	286,684	2.63%	0.63%	20,081	4,789,663
SW590141	3,688,897	1.05% - 1.18%	7.37%	232,102	4,789,663
Total Stormwater Utility Debt	<u>6,039,176</u>			<u>690,842</u>	
Total Business-type Activities:	<u>\$ 49,224,473</u>			<u>\$ 4,099,165</u>	

Long Term Debt

Enterprise Funds – Loans Payable

Enterprise Funds loans payable at September 30, 2024 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	\$ 181,115
SWG12058624P	871,615
SW5826260	1,010,865
SW590140	286,684
SW590141	<u>3,688,897</u>
Total Stormwater Utility Debt	<u>\$ 6,039,176</u>

Long Term Debt

Enterprise Funds – Loans Payable

Primary Government: Water and Sewer:

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

State Revolving Fund Loan DW5906010 payable, \$6,599,510 authorized, \$6,599,510 drawn for drinking water extension, payable in 40 equal semiannual installments, including interest at 3.55%, on December 15 and June 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, \$18,395,032 authorized, \$18,395,032 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, \$10,401,065 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, \$587,650 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, \$12,421,000 authorized, \$10,019,690 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	\$ 2,929,836
WW590100	1,005,483
WW590101	76,944
DW590110	176,425
DW590120	5,516,119
WW590130	692,636
WW590131	12,193,917
WW590150	7,632,408
WW590191	346,150
WW590192	12,615,379
Total Water/Sewer Utility Debt	\$ 43,185,297

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, 2024):

Fiscal Year Ending September 30,	SRF SWG12058624P		
	Principal	Interest	Total
2025	\$ 282,682	\$ 21,895	\$ 304,577
2026	290,457	14,120	304,577
2027	298,476	6,101	304,577
	<u>\$ 871,615</u>	<u>\$ 42,116</u>	<u>\$ 913,731</u>

Fiscal Year Ending September 30,	SRF Loan SW586260		
	Principal	Interest	Total
2025	\$ 143,878	\$ 27,304	\$ 171,182
2026	147,935	23,247	171,182
2027	152,106	19,076	171,182
2028	156,345	14,787	171,132
2029	160,804	10,378	171,182
2030-2031	249,747	7,025	256,772
	<u>\$ 1,010,815</u>	<u>\$ 101,817</u>	<u>\$ 1,112,632</u>

Fiscal Year Ending September 30,	SRF Loan SW586261		
	Principal	Interest	Total
2025	\$ 24,147	\$ 3,993	\$ 28,140
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
2030-2031	54,712	1,568	56,280
	<u>\$ 181,115</u>	<u>\$ 15,865</u>	<u>\$ 196,980</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan DW590140		
	Principal	Interest	Total
2025	\$ 20,613	\$ 7,406	\$ 28,019
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
2030-2034	97,755	14,322	112,077
2035-2036	80,263	3,795	84,058
	<u>\$ 286,684</u>	<u>\$ 49,547</u>	<u>\$ 336,231</u>

Fiscal Year Ending September 30,	SRF Loan DW590141		
	Principal	Interest	Total
2025	\$ 234,830	\$ 42,550	\$ 277,380
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
2030-2034	1,274,411	112,490	1,386,901
2035-2039	1,212,406	35,803	1,248,209
	<u>\$ 3,688,897</u>	<u>\$ 333,114</u>	<u>\$ 4,022,011</u>

Fiscal Year Ending September 30,	SRF Loan WW586250		
	Principal	Interest	Total
2025	\$ 1,150,746	\$ 64,254	\$ 1,215,000
2026	1,178,883	36,117	1,215,000
2027	600,207	7,293	607,500
	<u>\$ 2,929,836</u>	<u>\$ 107,664</u>	<u>\$ 3,037,500</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan WW590100		
	Principal	Interest	Total
2025	\$ 143,715	\$ 25,700	\$ 169,415
2026	147,549	21,866	169,415
2027	151,485	17,930	169,415
2028	155,526	13,889	169,415
2029	159,675	13,889	173,564
2030-2031	247,533	2,440	249,973
	<u>\$ 1,005,483</u>	<u>\$ 95,714</u>	<u>\$ 1,101,197</u>

Fiscal Year Ending September 30,	SRF Loan WW590101		
	Principal	Interest	Total
2025	\$ 11,112	\$ 1,692	\$ 12,804
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
2030-2031	18,776	429	19,205
	<u>\$ 76,944</u>	<u>\$ 6,280</u>	<u>\$ 83,224</u>

Fiscal Year Ending September 30,	SRF Loan DW590110		
	Principal	Interest	Total
2025	\$ 25,174	\$ 4,612	\$ 29,786
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
2030-2031	43,495	1,184	44,679
	<u>\$ 176,425</u>	<u>\$ 17,184</u>	<u>\$ 193,609</u>

Long Term Debt

Enterprise Funds – Loans Payable

Fiscal Year Ending September 30,	SRF Loan DW590120		
	Principal	Interest	Total
2025	\$ 590,408	\$ 133,624	\$ 724,032
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
2030-2032	2,412,524	121,590	2,534,114
	<u>\$ 5,516,119</u>	<u>\$ 638,155</u>	<u>\$ 6,154,274</u>

Fiscal Year Ending September 30,	SRF Loan DW590130		
	Principal	Interest	Total
2025	\$ 46,701	\$ 19,555	\$ 66,256
2026	48,051	18,205	66,256
2027	49,440	16,816	66,256
2028	50,874	15,382	66,256
2029	53,863	40,050	93,913
2030-2034	391,324	12,887	404,211
2035-2037	52,383	13,891	66,274
	<u>\$ 692,636</u>	<u>\$ 136,786</u>	<u>\$ 829,422</u>

Fiscal Year Ending September 30,	SRF Loan DW590191		
	Principal	Interest	Total
2025	\$ 56,209	\$ 3,454	\$ 59,663
2026	56,796	2,868	59,664
2027	57,388	2,276	59,664
2028	57,986	1,678	59,664
2029	58,591	1,073	59,664
2030	59,180	462	59,642
	<u>\$ 346,150</u>	<u>\$ 11,811</u>	<u>\$ 357,961</u>

Leases/SBITA's

The City has entered into several leases and SBITA arrangements 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.

Leases/SBITA's

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.

The land leases has a discount rates of 2.64% and 3.24% and a remaining balance of \$175,420 and will expire between September 30, 2026 and June 13, 2029.

The four equipment leases have discount rates ranging from .529 to 3.631% and a cumulative balance of \$385,730 and will expire between May 31, 2025 and December 31, 2028.

The City also has three SBITAs that have discount rates ranging from 0% to 2.31% and a cumulative balance of \$1,696,714 and will expire between October 2023 and February 2028.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2024, were as follows:

Financed Leases		Governmental	
Year Ending September 30,		Activities	
2025	\$	875,257	
2026		726,633	
2027		371,678	
2028		230,180	
Total minimum lease payments		2,203,748	
Less: Amount representing interest costs		(143,898)	
Present value of minimum lease payments	\$	<u>2,059,850</u>	
Leases/SBITAs			
Year Ending September 30,		Governmental	Business-type
		Activities	Activities
2025	\$	767,319	\$ 59,679
2026		598,116	15,678
2027		471,228	-
2028		510,455	-
2029		6,000	-
Total minimum lease payments		2,353,118	75,357
Less: Amount representing interest costs		(94,445)	(1,462)
Present value of minimum lease payments	\$	<u>2,258,673</u>	<u>\$ 73,895</u>

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Business-type Activities					Total Primary Government	Sanford* Personal Income	Percentage of Personal Income	Per Capita
	Public Safety Complex Revenue Bonds	Capital Leases	Utility System Revenue Notes	State Revolving Fund Loans	Stormwater System Revenue Bonds				
2015	\$ 12,215,000	\$ 1,170,776	\$ 12,975,000	\$ 43,601,820	\$ -	\$ 69,962,596	\$ 2,378,761,400	2.9%	1,241
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	1,856,403	-	51,979,240	-	60,105,643	3,326,890,208	1.8%	928
2023	19,909,768	2,693,544	-	50,223,222	-	72,826,534	4,008,728,842	1.8%	1,058
2024	19,423,814	4,318,524	-	49,224,473	-	72,966,811	4,264,203,188	1.7%	1,075

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		
2014	\$ 23,710,035	\$ 620,420	\$ 14,759,306	\$ 9,571,149	\$ 1,745,000	\$ 569,664		4.14
2015	24,522,417	833,080	14,791,336	10,564,161	1,810,000	501,945		4.57
2016	25,925,613	1,262,084	16,475,549	10,712,148	1,885,000	431,891		4.62
2017	24,069,532	3,216,696	16,139,681	11,146,547	1,955,000	416,745		4.70
2018	27,656,617	2,400,876	16,401,102	13,656,391	2,030,000	344,534		5.75
2019	27,726,796	2,586,030	16,054,248	14,258,578	2,105,000	249,052		6.06
2020	28,547,725	6,097,815	16,049,191	18,596,349	2,185,000	150,043		7.96
2021	26,244,497	5,358,518	18,293,121	13,309,894	1,005,000	47,271		12.65
2022	-	-	-	-	-	-		-
2023	-	-	-	-	-	-		-

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		
2015	\$ 23,710,035	\$ 17,073,970	\$ 6,636,065	\$ 2,410,939	\$ 565,114		2.23
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

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			
\$ 4,774,373	\$ 1,678,762	\$ 3,095,611	\$ 343,733	\$ 157,392		6.18	
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	

Pledge Revenue Coverage

Last Ten Fiscal Years

Sales Tax Note					
Fiscal Year	Half-Cent Sales Tax	Debt Service Requirements (4), (8)		Coverage	
		Principal	Interest		
2015	\$ 3,564,749	\$ 745,000	\$ 421,200		3.06
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	-	-	-		-

Pledge Revenue Coverage

Last Ten Fiscal Years

2023 Construction Bonds				
Fiscal Year	CRA Ad Valorem Taxes	Debt Service Requirements (4)		Coverage (6)
		Principal	Interest	
2015	\$	-	\$	-
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

- (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.



CITY OF
SANFORD
FLORIDA

INTERNAL SERVICE FUNDS

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

Internal Services Fund

Revenue and Expenditures

	General Insurance	Health Insurance	Total Internal Service
Use of Net Assets	\$ -	\$ 815,000	\$ 815,000
Revenues			
Charges for Services	\$ 4,359,235	\$ 13,808,662	\$ 18,167,897
Other Revenues	263,873	808,711	1,072,584
Total Revenues	4,623,108	14,617,373	19,240,481
<i>Total Revenues and Other Sources</i>	<i>4,623,108</i>	<i>14,617,373</i>	<i>19,240,481</i>
Total Revenues, Transfers, and Balances	\$ 4,623,108	\$ 15,432,373	\$ 20,055,481
Expenses			
Total Expenses	-	-	-
Other Uses	4,623,108	15,432,373	20,055,481
<i>Total Expenses and Other Uses</i>	<i>4,623,108</i>	<i>15,432,373</i>	<i>20,055,481</i>
Total Appropriations and Reserves	\$ 4,623,108	\$ 15,432,373	\$ 20,055,481

General Liability Insurance Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
520-0000-341.20-01	Internal Service Fees	1,234,499	1,526,969	1,652,874	2,266,439	2,260,434
520-0000-341.20-02	Internal Service Fees	273,436	257,555	333,268	321,791	832,708
520-0000-341.20-04	Internal Service Fees	1,110,051	1,165,688	1,153,441	589,568	1,266,093
520-0000-361.10-00	Interest	71,951	193,576	263,035	203,072	260,000
520-0000-361.30-00	Interest - Unrealized Gain (Loss)	(199,890)	47,891	224,319	164,624	(31,507)
520-0000-361.40-00	Interest - Realized Gain (Loss)	(7,699)	(9,517)	(11,260)	(13,294)	35,380
520-0000-369.30-00	Reimbursement of Claims	-	717	-	-	-
520-0000-369.50-00	Reimbursement of Claims	143,073	175,823	754,930	-	-
520-0000-369.90-00	Reimbursement of Claims	2,582	-	-	-	-
Total Revenue		\$ 2,628,003	\$ 3,358,702	\$ 4,370,607	\$ 3,532,200	\$ 4,623,108
Expenditure						
520-7979-590.12-00	Regular Salaries & Wages	44,004	61,746	65,584	72,850	72,850
520-7979-590.21-00	FICA/Medicare Taxes	3,366	4,724	5,017	7,150	7,150
520-7979-590.31-06	Other	448,458	746,742	423,522	446,072	967,147
520-7979-590.31-12	Worker's Compensation Misc Prof	60,022	131,037	94,423	85,476	114,131
520-7979-590.31-50	Professional Service/Same Year Recov	(317,390)	(519,140)	434,853	-	-
520-7979-590.45-01	Operating Liability	443,694	422,776	452,903	625,143	687,506
520-7979-590.45-02	Auto Liability	225,232	187,517	603,411	321,791	832,708
520-7979-590.45-03	Surety Bond	6,612	6,546	6,627	13,663	6,922
520-7979-590.45-04	Worker's Compensation Premium Pmt	715,974	(169,374)	361,454	47,873	537,359
520-7979-590.45-05	Property Liability	416,346	589,847	1,003,841	1,333,384	1,267,746
520-7979-590.45-06	AD&D	9,097	11,581	32	14,013	38
520-7979-590.45-07	Insurance/Sports Accident Policy	28,394	38,736	51,733	46,849	62,628
520-7979-590.45-08	W/C Quarterly Install	7,435	8,386	9,363	10,147	11,329
520-7979-590.45-09	Stop Loss Deductible	194,981	237,927	236,641	86,070	19,183
520-7979-590.45-11	Insurance/ General Liability TPA	21,034	2,662	2,662	24,064	3,221
520-7979-590.45-12	Special Events	11,127	14,643	7,047	17,718	10,690
520-7979-590.49-00	Other Charges/Obligations	6,431	5,534	5,817	5,534	2,500
520-7979-590.49-87	Safety Incentive Program	3,306	3,042	2,020	20,000	20,000
520-7979-590.99-90	Additions to Reserves	-	-	-	354,403	-
Total Expenditure		\$ 2,328,123	\$ 1,784,932	\$ 3,766,950	\$ 3,532,200	\$ 4,623,108

Health Insurance Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
530-0000-341.20-20	Internal Services Fees - City	6,405,567	8,270,537	8,435,578	9,334,523	11,497,454
530-0000-341.20-21	Internal Service Fees - Employee	1,042,256	1,034,115	1,131,860	1,137,384	1,173,816
530-0000-341.20-22	Internal Service Fees - Retirees	850,465	1,037,070	961,959	1,045,376	1,137,392
530-0000-361.10-00	Interest	61,048	248,295	352,597	345,610	350,000
530-0000-361.30-00	Interest - Unrealized	(178,051)	50,821	301,961	284,478	-
530-0000-361.40-00	Interest - Realized	(6,798)	(11,856)	(16,047)	(23,464)	-
530-0000-369.02-00	Retiree Payments	129,714	124,579	108,690	105,552	98,711
530-0000-369.03-00	Active Employee Leave	325	-	-	-	-
530-0000-369.41-00	Reimbursement of Claims	-	21,263	1,109,879	360,000	360,000
530-0000-369.50-00	Miscellaneous Income	175,365	344,826	1,618,292	-	-
530-0000-381.42-00	Transfers - Stormwater Fund	95,898	-	-	-	-
530-0000-389.98-00	Additions to Reserves	-	-	-	387,200	815,000
Total Revenue		\$ 8,575,789	\$ 11,119,650	\$ 14,004,769	\$ 12,976,659	\$ 15,432,373
Expenditure						
530-7905-562.31-00	Professional Services	344,456	331,071	443,809	455,349	497,372
530-7905-562.34-00	Other Contractual Services	227,858	250,636	295,622	260,750	283,039
530-7905-562.41-00	Communication Services	11,942	16,595	22,127	18,960	5,260
530-7905-562.42-00	Postage & Transportation	-	20	108	260	260
530-7905-562.43-00	Utility Services	2,402	2,845	2,462	3,600	3,600
530-7905-562.44-00	Rentals & Leases	1,767	1,911	1,912	2,100	2,500
530-7905-562.46-00	Repair & Maintenance Services	1,910	3,077	1,336	3,000	3,000
530-7905-562.47-00	Printing & Binding	153	72	312	165	200
530-7905-562.49-00	Other Charges/Obligations	6,825	7,173	8,468	8,350	11,276
530-7905-562.51-00	Office Supplies	577	644	1,180	890	890
530-7905-562.52-00	Operating Supplies	143,810	238,799	305,570	368,012	199,792
530-7905-562.64-00	Machinery & Equipment	-	-	-	-	15,000
530-7979-562.12-00	Wellness Program	48,891	47,693	53,914	21,200	21,200
530-7979-562.21-00	Wellness Program	3,714	3,641	4,116	3,800	3,800
530-7979-562.23-16	Health Reimbursement/HRA	19,077	20,424	18,500	75,275	75,475
530-7979-562.23-25	Medical Insurance/Excess Risk	813,663	964,386	1,376,277	1,063,645	1,702,194
530-7979-562.23-35	Medical Insurance/Copay Reimb	47,649	54,642	92,752	44,559	44,559
530-7979-562.31-00	Professional Services	-	-	3,045	-	-
530-7979-562.31-01	Professional Services	6,196,130	6,148,875	9,852,532	9,958,751	12,054,628
530-7979-562.31-50	Professional Services-Recovery	(678,477)	(332,763)	(280,089)	-	-
530-7979-562.31-96	Professional Services	335,482	343,217	367,313	391,774	390,828
530-7979-562.46-00	Repair & Maintenance Services	11,757	27,772	49,395	-	50,000
530-7979-562.49-00	Other Charges/Obligations	12,854	14,946	14,197	67,500	67,500
530-7979-562.52-00	Operating Supplies	4,124	11,597	-	-	-
530-7979-590.99-90	Addition to Reserves	-	-	-	228,719	-
Total Expenditure		\$ 7,556,564	\$ 8,157,273	\$ 12,634,858	\$ 12,976,659	\$ 15,432,373

CAPITAL PROJECTS FUNDS

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

Capital Projects Fund

Revenue and Expenditures

	<i>Equipment Replacement</i>	<i>Total Capital Funds</i>
Revenues		
Other Revenues	295,782	295,782
Total Revenues	295,782	295,782
Transfers In	6,933,897	6,933,897
<i>Total Revenues and Other Sources</i>	7,229,679	7,229,679
Total Revenues, Transfers, and Balances	\$ 7,229,679	\$ 7,229,679
Expenditures		
General Government	\$ 938,000	\$ 938,000
Public Safety	3,432,667	3,432,667
Physical Environment	115,000	115,000
Transportation	230,000	230,000
Culture and Recreation	392,000	392,000
Total Expenditures	5,107,667	5,107,667
Total Revenue Over/(Under) Expenditure	2,122,012	2,122,012
Total Appropriations and Reserves	\$ 7,229,679	\$ 7,229,679

Capital Projects Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
310-0000-361.10-00	Interest Earned/Interest Earned	-	678	-	-	-
310-0000-361.30-00	Interest Earned/Unrealized Gain (Loss)	-	(286)	-	-	-
310-0000-361.40-00	Interest Earned/Realized Gain (Loss)	-	(56)	-	-	-
Total Revenue		\$ -	\$ 336	\$ -	\$ -	\$ -

Recreation Capital Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
340-0000-347.50-80	Capital Recovery Fee	8,077	6,339	8,264	6,500	-
340-0000-361.10-00	Interest	434	1,308	1,923	1,521	-
340-0000-361.30-00	Interest - Unrealized	(1,192)	288	1,673	1,267	-
340-0000-361.40-00	Interest - Realized	(47)	(63)	(85)	(102)	-
	Total Revenue	\$ 7,272	\$ 7,872	\$ 11,775	\$ 9,186	-
Expenditure						
340-7979-590.49-00	Other Charges/Obligations	34	37	42	-	-
340-7979-591.99-90	Additions to Reserves	-	-	-	9,186	-
	Total Expenditure	\$ 34	\$ 37	\$ 42	\$ 9,186	-

Capital Replacement Fund

Revenue and Expenditures

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Revenue						
360-0000-331.20-00	Grant	153,175	48,238	-	-	-
360-0000-331.20-24	Grant	-	-	142,665	-	-
360-0000-331.29-24	Grant	-	-	4,699	-	-
360-0000-331.80-08	Public Safety Grant - FEMA	-	-	9,253	-	-
360-0000-334.20-24	Public Safety Grants/FDLE JAG	-	4,273,950	-	-	-
360-0000-334.80-01	Public Safety Grant - FEMA	-	-	514	-	-
360-0000-361.10-00	Interest	79,638	300,953	427,287	165,000	295,782
360-0000-361.30-00	Interest - Unrealized	(248,209)	63,573	355,822	261,186	-
360-0000-361.40-00	Interest - Realized	(8,103)	(12,550)	(18,399)	(21,850)	-
360-0000-364.41-00	Sale of Capital Asset	614,895	60,673	167,599	-	-
360-0000-369.90-00	Miscellaneous Income	982	-	12,238	-	-
360-0000-381.52-00	Transfers	-	-	10,000	-	-
360-0000-381.60-00	Transfers - General Fund	4,998,449	2,472,260	5,693,201	7,622,291	6,933,897
360-0000-383.20-00	Debt Service	93,421	-	-	-	-
360-0000-383.96-00	GASB 96	-	748,471	-	-	-
360-0000-384.00-00	Debt Service	824,000	947,441	1,108,985	1,463,781	-
Total Revenue		\$ 6,508,248	\$ 8,903,009	\$ 7,913,864	\$ 9,490,408	\$ 7,229,679
Expenditure						
360-0101-511.61-00	Land Acquisitions	5,103	-	-	-	-
360-0102-515.64-00	Machinery & Equipment	17,777	-	-	-	-
360-0105-513.52-00	Operating Supplies	3,411	200	-	-	-
360-0402-513.31-00	Professional Services	-	272,895	324,868	288,000	40,000
360-0402-513.44-10	Operating Supplies	68,862	(24,559)	-	-	-
360-0402-513.46-00	Repair & Maintenance Services	31,489	57,936	83,325	-	23,000
360-0402-513.46-96	Lease Payment/GASB96	-	527,948	-	-	-
360-0402-513.52-00	Operating Supplies	260,905	118,417	229,871	265,600	150,000
360-0402-513.64-00	Machinery & Equipment	71,503	170,417	7,179	290,000	725,000
360-0402-513.71-01	Lease Payment/GASB87	24,013	239,535	-	-	-
360-0402-513.72-01	Int Payment/GASB87	546	2,112	-	-	-
360-0402-513.72-96	Lease Payment/GASB96	-	3,435	-	-	-
360-1103-519.64-00	Operating Supplies	14,422	-	72,198	45,000	-
360-1110-515.64-00	Machinery & Equipment	4,327	37,469	-	50,000	-
360-2020-521.46-00	Repair & Maintenance Services	1,086	1,200	18,185	-	-
360-2020-521.49-00	Other Charges/Obligations	120	-	-	-	-
360-2020-521.52-00	Operating Supplies	226,008	66,597	130,961	-	-
360-2020-521.64-00	Machinery & Equipment	887,948	1,191,344	1,324,881	-	-
360-2022-521.46-00	Repairs and Maintenance	-	-	-	28,420	-
360-2022-521.52-00	Law Enforcement/OPS	4,384	-	-	-	-
360-2022-521.64-00	Machinery & Equipment	-	-	-	677,500	275,000
360-2023-521.52-00	Law Enforcement/OPS	4,699	13,458	-	169,627	325,619
360-2023-521.64-00	Machinery & Equipment	-	-	-	1,970,907	1,759,992
360-20343-521.64-00	Machinery & Equipment	-	-	-	-	71,616
360-3001-522.46-00	Operating Supplies	21,700	2,027	-	-	-
360-3001-522.52-00	Operating Supplies	83,945	82,734	26,578	15,000	30,000
360-3001-522.63-00	Improve Other Than Building	47,182	250	-	-	-
360-3001-522.64-00	Machinery & Equipment	1,751,828	923,973	846,411	643,500	970,440
360-3002-522.64-00	Machinery & Equipment	-	50,464	54,744	-	-
360-3003-522.52-00	Operating Supplies	4,561	-	-	9,140	-
360-3003-522.64-00	Machinery & Equipment	-	-	-	140,000	-
360-4001-539.64-00	Machinery & Equipment	3,491	19,266	44	-	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	-	-	-
360-4042-539.64-00	Machinery & Equipment	97,978	91,387	8,970	27,000	50,000
360-4046-539.46-00	Repair & Maintenance Services	96,982	7,262	13,532	-	-
360-4046-539.63-00	Improve Other Than Building	-	-	969,774	75,000	-
360-4046-539.64-00	Machinery & Equipment	118,323	51,684	45,848	122,000	50,000
360-4047-541.52-00	Operating Supplies	-	-	-	-	5,000
360-4047-541.63-00	Improve Other Than Building	3,595,777	-	81,690	-	-
360-4047-541.64-00	Machinery & Equipment	4,655	70,720	400,235	305,000	225,000
360-5052-572.46-00	Repair & Maintenance Services	-	-	-	30,000	-
360-5501-572.63-00	Improve Other Than Building	-	21,965	7,322	-	-
360-5502-575.46-00	Repair & Maintenance Services	-	-	43,667	104,500	95,000
360-5502-575.63-00	Improve Other Than Building	212,107	12,442	49,842	-	-
360-5502-575.64-00	Machinery & Equipment	37,581	89,719	47,566	-	10,000
360-5508-572.46-00	Repair & Maintenance Services	195,197	-	13,120	218,000	218,000
360-5508-572.52-00	Operating Supplies	-	19,812	-	-	-
360-5508-572.63-00	Improve Other Than Building	431,794	339,100	759,914	-	55,000
360-5508-572.64-00	Machinery & Equipment	142,592	81,043	82,183	62,891	14,000
360-7979-581.91-22	Intragovernmental Transfer	1,674,155	-	516,000	-	-
360-7979-590.99-90	Additions to Reserves	4,575	8,157	9,518	3,953,323	2,122,012
Total Expenditure		\$ 10,151,026	\$ 4,577,001	\$ 6,168,426	\$ 9,490,408	\$ 7,229,679



CITY OF
SANFORD
FLORIDA

WORKFORCE

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

City of Sanford

Full-Time Equivalent Staffing Levels

Fund	Department/Division	Final Budget FY2023/2024	Final Budget FY2024/2025	Final Budget FY2025/2026	Change
General Fund					
	City Manager's Office	4.00	4.00	5.00	1.00
	City Manager/Communications	1.00	2.00	2.00	-
	City Manager/Economic Development	1.90	1.90	2.50	0.60
	City Manager/Community Relations	1.28	1.28	1.28	-
	City Clerk	3.00	3.00	3.00	-
	Human Resources	5.00	5.00	6.00	1.00
	Financial Services/Accounting	13.00	13.00	12.00	(1.00)
	Financial Services/IT	10.50	10.50	10.50	-
	Financial Services/Purchasing	3.97	3.97	4.00	0.03
	Community Development/Business Tax Receipts	1.24	1.24	1.24	-
	Community Development/Code Enforcement	7.65	8.15	8.65	0.50
	Community Development/Planning	11.75	11.75	11.75	-
	Police Administration	13.95	13.95	12.95	(1.00)
	Police Patrol	81.00	89.00	89.00	-
	Police Strategic Services	39.00	39.00	39.00	-
	Police Professional Stds and Comm Eng	30.00	31.00	33.00	2.00
	Fire Operations	87.00	93.00	99.00	6.00
	Fire Prevention	5.00	5.00	5.00	-
	Fire Administration	8.05	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	15.75	16.75	16.76	0.01
	Recreation/Museum	3.50	3.50	3.50	-
	Recreation	10.20	10.20	10.45	0.25
	Recreation/Special Facilities	30.50	30.50	30.50	-
	Recreation Parks & Grounds	29.50	29.75	30.75	1.00
Total Fund		438.99	457.64	468.03	10.39

City of Sanford

Full-Time Equivalent Staffing Levels

CDBG Fund

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

LIHEAP Fund

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

Building Inspection Fund

Community Improvement/Building Inspection	13.36	14.36	14.36	-
Total Fund	13.36	14.36	14.36	-

Solid Waste Fund

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

Stormwater Fund

Public Works/Stormwater	19.60	20.70	20.77	0.07
Total Fund	19.60	20.70	20.77	0.07

Water & Sewer Fund

Public Works/Water & Sewer/Administration	24.15	25.15	26.22	1.07
Public Works/Water & Sewer/Plants	49.50	49.50	50.50	1.00
Public Works/Water & Sewer/Water Distribution	18.00	19.00	19.00	-
Public Works/Water & Sewer/Wastewater Collections	20.00	21.00	21.00	-
Total Fund	111.65	114.65	116.72	2.07

Community Redevelopment Agency

CRA	3.78	3.78	-	(3.78)
Total Fund	3.78	3.78	-	(3.78)

GRAND TOTAL	593.20	616.95	625.70	8.75
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**Authorized Positions by Service Area
Summary of FTEs
Changes for FY 25-26 by Department/Division**

City Manager:

- ❖ **City Manager** - Transfer of the Performance Management Coordinator from Finance.
- ❖ **City Manager-Economic Development** - Transfer of .6 FTE of Economic Development Project Manager position previously funded by the CRA.
- ❖ **City Manager - Community Relations** - Reclass of a Program Coordinator to a LIHEAP Program Manager.
- ❖ **CRA** - Reclassification of two police officers to the Police Department, .03 FTE Purchasing Manager to the Finance Department, .60 FTE Economic Development Project Manager to the City Manager's office, .15 FTE Project Manager to Stormwater, Streets, and Utilities, and 1 FTE Maintenance Worker, Lead to the Recreation Department.

Human Resources:

- ❖ **Human Resources** - Addition of an Administrative Specialist III position.

Finance:

- ❖ **Accounting and Finance** - Transfer of the Performance Management Coordinator to the City Manager's office, reclass of a Grant Manager position to a Grant Coordinator.
- ❖ **Finance - Purchasing** - Reclass of .03 FTE of the Purchasing Manger from the CRA.

Development Services:

- ❖ **Code Enforcement** - Addition of a .5 FTE Code Enforcement Officer.
- ❖ **Planning** - Reclassification of a Planning Engineer to a Planning Engineer/Floodplain Manager.

Police:

- ❖ **Administration** - Unfunded a Custodial position in lieu of a contractor to do the work.
- ❖ **Professional Standards and Community Engagement** - Reclassification of two police officers from the CRA.

Fire:

- ❖ **Operations** - Addition of 6 Firefighter FTE's.

Public Works:

- ❖ **Streets** - Transfer of .01 Project Manager FTE from the CRA.
- ❖ **Stormwater** - Transfer of .07 Project Manager FTE from the CRA.
- ❖ **Utilities Admin** - Addition of a Customer Service position and transfer of .07 Project Manager FTE from the CRA.
- ❖ **Plants** - Addition of a Parts Technician position, reclassification of a Water Resource Engineer to a Utility Engineer Manager, and a reclassification of a Field Service Technician to a Lift Station Operator.

Recreation:

- ❖ **Recreation** - Added .25 Recreation Leader FTE.
- ❖ **Parks and Grounds** - Transfer of 1 Maintenance Worker, Lead FTE from the CRA and reclassified a Customer Service Representative to a Administrative Specialist II.

City of Sanford Grade Schedule

Grade	Class Codes	Min Annual Salary	Max Annual Salary
113	ACCOUNTANT	64,863	97,293
111	ACCREDITATION MANAGER	58,832	88,248
108	ADMINISTRATIVE COORDINATOR	50,822	76,232
116	ADMINISTRATIVE SERVICES MANAGE (SPD)	78,841	118,261
117	ADMINISTRATIVE SERVICES MANAGER (SFD)	75,086	112,629
116	ADMINISTRATIVE SPECIALIST I	37,924	56,885
102	ADMINISTRATIVE SPECIALIST II	41,810	62,717
104	ADMINISTRATIVE SPECIALIST III	48,401	72,602
107	ADMINISTRATIVE SUPPORT SUPERVISOR	56,031	84,046
110	AFTER SCHOOL TUTOR	58,832	88,248
111	ASSISTANT CITY MANAGER	141,586	212,380
129	ASSISTANT PLANT MANAGER	78,841	118,261
117	BACKFLOW PRESENTION INSTALLATION AND INSPECTOR	50,822	76,232
108	BATTALION CHIEF - EMS	91,268	136,902
120	BATTALION CHIEF - OPERATIONS	91,268	136,902
120	BATTALION CHIEF - TRAINING	91,268	136,902
120	BUILDING CODES INSPECTOR TRAINEE	46,096	69,145
106	BUILDING CODES INSPECTOR I	56,031	84,046
110	BUILDING CODES INSPECTOR II	61,773	92,660
112	BUILDING CODES INSPECTOR III	68,106	102,159
114	BUILDING OFFICIAL	91,268	136,902
120	BUS DRIVER	39,820	59,730
103	CDBG PROGRAM MANAGER	78,841	118,261
117	CHIEF ACCOUNTANT	78,841	118,261
122	CITY CLERK	100,622	150,935
N/A	CITY MANAGER	N/A	N/A
109	CODE ENFORCEMENT OFFICER	53,362	80,043
111	CODE ENFORCEMENT SUPERVISOR	58,832	88,248
124	COMMUNITY RELATIONS AND NEIGHBORHOOD ENGMT DIRECTOR	110,936	166,405
116	COMMUNICATIONS & MARKETING MANAGER	75,086	112,629
106	COMMUNITY SERVICE OFFICER	46,096	69,145
111	CONSTRUCTION SPECIALIST	58,832	88,248
112	CONTRACT SPECIALIST	61,773	92,660
111	CREW LEADER	58,832	88,248
111	CRIME ANALYST	58,832	88,248
108	CRIME SCENE/EVIDENCE TECHNCIAN	50,822	76,232
101	CUSTODIAL WORKER I	36,118	54,177
103	CUSTODIAL WORKER II	39,820	59,730
103	CUSTOMER SERVICE REP	39,820	59,730
117	DEPUTY BUILDING OFFICIAL	78,841	118,261
110	DEPUTY CITY CLERK	56,031	84,046
123	DEPUTY FIRE CHIEF	105,654	158,481
123	DEPUTY POLICE CHIEF	105,654	158,481
114	DEVELOPMENT & PERMITTING MANAGER	68,106	102,159
110	DEVELOPMENT SERVICES INSPECTOR	56,031	84,046
111	DIGITAL MEDIA SPECIALIST	58,832	88,248
128	DIRECTOR OF DEVELOPMENT SERVICES	134,845	202,266
127	DIRECTOR OF PLANNING & DEV.	128,423	192,634
101	DOCENTS	36,118	54,177
124	ECONOMIC DEV & PROMOTIONS DIR	110,936	166,405
120	ECONOMIC DEVELOPMENT PROJECT MANAGER	91,268	136,902
109	ELECTRICAL TECHNICIAN	53,362	80,043
111	ELECTRICAL TECHNICIAN II	58,832	88,248
106	ENVIRONMENTAL ADMINISTRATIVE SPECIALIST	46,096	69,145

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
115	ENVIRONMENTAL COORDINATOR	71,511	107,266
103	EQUIPMENT OPERATOR I	39,820	59,730
104	EQUIPMENT OPERATOR II	41,810	62,717
106	EQUIPMENT OPERATOR III	46,096	69,145
109	EQUIPMENT OPERATOR IV	53,362	80,043
113	EXECUTIVE ASST TO CITY MANAGER	64,863	97,293
102	FIELD SERVICE TECHNICIAN	37,924	56,885
127	FINANCE DIRECTOR	128,423	192,634
121	FINANCE MANAGER	95,831	143,747
128	FIRE CHIEF	134,845	202,266
N/A	FIRE LIEUTENANT	TBD	TBD
120	FIRE MARSHAL	91,268	136,902
111	FIRE PROTECTION INSPECTOR	58,832	88,248
N/A	FIRE FIGHTER EMT	TBD	TBD
N/A	FIRE FIGHTER PARAMEDIC	TBD	TBD
108	FISCAL SPECIALIST	50,822	76,232
106	FISCAL TECHNICIAN	46,096	69,145
116	FLEET MAINTENANCE SUPT	75,086	112,629
111	GARAGE FOREMAN	58,832	88,248
111	GIS ANALYST	58,832	88,248
109	GRANT COORDINATOR	53,362	80,043
114	GRANTS MANAGER	68,106	102,159
111	GROUNDS MAINTENANCE SUPERVISOR	58,832	88,248
114	HISTORIC PRESERVATION PLANNER	68,106	102,159
127	HUMAN RESOURCES DIRECTOR	128,423	192,634
111	HUMAN RESOURCES/RISK MGT ANALY	58,832	88,248
115	INDUSTRIAL PRETREATMENT COOR	71,511	107,266
111	INFORMATION AND LICENSING COORDINATOR	58,832	88,248
111	INSTRUMENT CONTROL SPECIALIST	58,832	88,248
N/A	INTERN	34,042	41,885
104	INVENTORY AND PARTS TECHNICIAN	41,810	62,717
106	IRRIGATION TECHNICIAN	46,096	69,145
118	IT SERVICE DELIVERY COORDINATO	82,783	124,174
109	IT TECHNICIAN I	53,362	80,043
111	IT TECHNICIAN II	58,832	88,248
107	LEAD CUSTOMER SERVICE REP	48,401	72,602
107	LEAD GROUNDSKEEPER	48,401	72,602
105	LEAD MAINTENANCE WORKER	43,901	65,852
105	LEAD PARTS TECHNICIAN	43,901	65,852
113	LEAD WATER OPERATOR	64,863	97,293
113	LEAD WASTEWATER OPERATOR	64,863	97,293
101	LIFEGUARD	36,118	54,177
109	LIFT STATION MECHANIC	53,362	80,043
106	LIFT STATION OPERATOR	46,096	69,145
107	LIHEAP CASE WORKER	48,401	72,602
102	LIHEAP OUTREACH TECHNICIAN	37,924	56,885
113	LIHEAP PROGRAM MANAGER	64,863	97,293
104	LITTER CONTROL MAINTENANCE WORKER	41,810	62,717
106	LOGISTICS COORDINATOR	46,096	69,145
102	MAINTENANCE WORKER	37,924	56,885
105	MECHANIC I	43,901	65,852
107	MECHANIC II	48,401	72,602
109	MECHANIC III	53,362	80,043
111	MUSEUM CURATOR	58,832	88,248
103	MUSEUM ASSISTANT	39,820	59,730

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
117	NETWORK ENGINEER	78,841	118,261
121	NETWORK OPERATIONS MANAGER	95,831	143,747
104	PARK RANGER	41,810	62,717
117	PARKS & RECREATION OPNS MANAGER	78,841	118,261
114	PARKS/RECREATION OPERATIONS SUPT.	68,106	102,159
109	PAYROLL ANALYST	53,362	80,043
113	PERFORMANCE MANAGEMENT COORDINATOR	64,863	97,293
104	PERMIT COORDINATOR	41,810	62,717
113	PLANNER	64,863	97,293
120	PLANNING ENGINEER/FLOODPLAIN MANAGER	91,268	136,902
120	PLANNING MANAGER	91,268	136,902
109	PLANNING TECHNICIAN	53,362	80,043
111	PLANS EXAMINER I	58,832	88,248
113	PLANS EXAMINER II	64,863	97,293
120	PLANTS MANAGER	91,268	136,902
121	POLICE CAPTAIN	95,831	143,747
128	POLICE CHIEF	134,845	202,266
N/A	POLICE LIEUTENANT	82,783	126,608
N/A	POLICE OFFICER	66,560	108,489
N/A	POLICE OFFICER CADET	41,810	N/A
104	POLICE RECORDS TECHNICIAN	41,810	62,717
N/A	POLICE SERGEANTS	68,106	110,149
110	POOL SUPERVISOR	56,031	84,046
120	PROJECT MANAGER/PLANNING & ENG	91,268	136,902
120	PROJECT MANAGER/PUBLIC WORKS	91,268	136,902
120	PROJECT MANAGER/UTILITIES	91,268	136,902
105	PROPERTY/FIXED ASSETS TECH	43,901	65,852
120	PUBLIC WORKS ENGEINEER	91,268	136,902
116	PUBLIC WORKS MAINTENANCE SUPT	75,086	112,629
120	PUBLIC WORKS OPERATIONS MANAGER	91,268	136,902
128	PUBLIC WORKS DIRECTOR	134,845	202,266
114	PURCHASING COORDINATOR	68,106	102,159
120	PURCHASING MANAGER	91,268	136,902
111	RECREATION FACILITY SUPERVISOR	58,832	88,248
105	RECREATION FACILITY COORDINATOR	43,901	65,852
115	RECORDS MANAGER	71,511	107,266
101	RECREATION ACTIVITY LEADER	36,118	54,177
127	RECREATION SERVICES DIRECTOR	128,423	192,634
120	RECREATION SERVICES MANAGER	91,268	136,902
107	RECREATION SERVICES SUPERVISOR	48,401	72,602
117	RISK MANAGEMENT ADMINISTRATOR	78,841	118,261
115	SENIOR ACCOUNTANT	71,511	107,266
115	SENIOR PLANNER	71,511	107,266
113	SENIOR PUBLIC WORKS INSPECTOR	64,863	97,293
102	SIGN TECHNICIAN	37,924	56,885
111	SIGN/TRAFFIC COORDINATOR	58,832	88,248
106	SOLID WASTE CUSTOMER SUPPORT	46,096	69,145
116	SOLID WASTE MANAGER	75,086	112,629
112	SPECIAL EVENTS COORDINATOR	61,773	92,660
107	SPRAY TECHNICIAN	48,401	72,602
113	SENIOR HR ANALYST-BENEF,WELL,RA	64,863	97,293
114	SENIOR HR ANALYST-RECRUIT & EMP REL	68,106	102,159
116	STORMWATER SUPERINTENDENT	75,086	112,629
119	STRATEGIC COMMUNICATION MGR	86,921	130,382

City of Sanford Grade Schedule

	Class Codes	Min Annual Salary	Max Annual Salary
116	STREETS SUPERINTENDENT	75,086	112,629
114	SUPPORT SVCS RECORDS SUPV	68,106	102,159
116	SYSTEM ANALYST	75,086	112,629
115	SYSTEM SECURITY ADMINISTRATOR	71,511	107,266
118	SYSTEMS ENGINEER	82,783	124,174
105	TRADES MAINTENANCE TECH I	43,901	65,852
108	TRADES MAINTENANCE TECH II	50,822	76,232
111	URBAN FORESTER	58,832	88,248
107	UTILITY BILLING AND CUSTOMER SERVICE COORDINATOR	48,401	72,602
105	UTILITY BILLING COORDINATOR	43,901	65,852
111	UTILITY CREW LEADER	58,832	88,248
113	UTILITY CREW LEADER	64,863	97,293
120	UTILITY ENGINEER MANAGER	91,268	136,902
109	UTILITY FIELD LOCATE SPEC	53,362	80,043
103	UTILITY FIELD SERVICE TECH I	39,820	59,730
105	UTILITY FIELD SERVICE TECH II	43,901	65,852
108	UTILITY FIELD SERVICE TECH III	50,822	76,232
107	UTILITY FIELD SPECIALIST	48,401	72,602
111	UTILITY INSPECTOR	58,832	88,248
120	UTILITY OPERATIONS MANAGER	91,268	136,902
107	UTILITY OPERATIONS SPECIALIST	48,401	72,602
109	UTILITY OPERATIONS TECHNICIAN	53,362	80,043
111	UTILITY PLANT MAINT/MECHANIC	58,832	88,248
122	UTILITY SUPPORT SERVICES MGR	100,622	150,935
120	UTILITY SYSTEMS ENGINEER	91,268	136,902
116	UTILITY SYSTEMS INSPCTNS SPRVS	75,086	112,629
112	UTILITY SYSTEMS MAIN SUPV	61,773	92,660
107	UTILITY PLANT OPERATOR TRAINEE	48,401	72,602
109	UTILITY WASTEWTR PLANT OPR I	53,362	80,043
111	UTILITY WASTEWTR PLANT OPR II	58,832	88,248
112	UTILITY WASTEWTR PLANT OPR III	61,773	92,660
109	UTILITY WATER PLANT OPR I	53,362	80,043
111	UTILITY WATER PLANT OPR II	58,832	88,248
112	UTILITY WATER PLANT OPR III	61,773	92,660
105	VOLUNTEER PROGRAM COORDINATOR	43,901	65,852
109	W/WW QUALITY CONTROL TECHNICIAN	53,362	80,043
116	WASTEWATER SUPERINTENDENT	75,086	112,629
114	WATER QUALITY ENGINEER	68,106	102,159
116	WATER SUPERINTENDENT	75,086	112,629



CITY OF
SANFORD
FLORIDA

CAPITAL IMPROVEMENT PLAN

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

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
Governmental						
Revenues						
Impact Fees - Fire	815,000	-	-	-	-	815,000
Impact Fees - Police	187,284	-	-	-	-	187,284
Impact Fees - Recreation	50,000	-	-	-	-	50,000
Transfers from General Fund	4,821,885	7,489,148	7,713,822	7,945,237	8,183,594	36,153,686
Health Ins Fund	15,000	-	-	-	-	15,000
Interest Income	285,782	-	-	-	-	285,782
Total Governmental Capital Funding	\$ 6,174,951	\$ 7,489,148	\$ 7,713,822	\$ 7,945,237	\$ 8,183,594	\$ 37,506,752
Expenditures						
<u>Fire</u>						
Equipment (Hose, Nozzles, Rope)	30,000	30,000	20,000	20,000	20,000	120,000
USAR Equipment	-	12,000	12,000	5,000	5,000	34,000
USAR Trailer & Truck Replacement	-	125,000	-	-	-	125,000
Special Event ATV***	-	82,000	-	-	-	82,000
15 Passenger Van***	-	60,000	-	-	-	60,000
Training Facility at 32***	-	20,000	-	-	-	20,000
Station 32 Training Parking Lot with Fence***	815,000	24,000	-	-	-	839,000
Boat Replacement	-	250,000	-	-	-	250,000
Tower 40***	-	2,495,000	-	-	-	2,495,000
Rescue - 22	380,220	-	405,000	-	425,000	1,210,220
Rescue - 31B	590,220	-	-	-	-	590,220
Rescue - 32B	-	590,220	-	-	-	590,220
Stryker Stretcher	-	180,000	-	-	-	180,000
Stryker Power Load	-	105,000	-	-	-	105,000
Replace Locks on Crew Lockers	-	9,600	-	-	-	9,600
Rescue - Station 31	-	500,000	-	-	-	500,000
Inspector Vehicle (Unit 38)	-	80,000	-	-	229,050	309,050
Ballistic Protection & EMS Equipment	-	40,000	-	-	-	40,000
Dive Truck	-	170,000	-	-	-	170,000
Dive Gear	-	-	-	40,000	-	40,000
Thermal Imaging Cameras	-	-	130,000	-	-	130,000
Thermal Imaging Masks Mounted	-	-	-	-	25,500	25,500
Station 38 Driveway & Drainage Repairs	-	75,000	-	-	-	75,000
Cascade Breathing Compressor	-	-	60,000	-	-	60,000
Vents/Fans	-	-	-	-	60,000	60,000
Water Craft	-	100,000	-	-	-	100,000
Gas Monitors	-	-	8,000	-	-	8,000
Staff Vehicles (Admin) Unit #27	-	-	-	-	408,195	408,195
Binder Lifts***	-	11,825	-	-	-	11,825
Station Security Systems	-	22,000	-	-	-	22,000
Engine	-	1,095,330	1,245,330	-	1,350,000	3,690,660
EMS Bicycle	-	-	12,000	-	-	12,000
Utility Vehicles (Ops - F350, F250)	-	-	-	60,000	65,000	125,000
Extraction Equipment	-	110,000	-	-	-	110,000
Cardiac Training Monitor***	-	58,000	7,000	-	-	65,000
ST31 Bay Floor Resurfacing	-	-	40,000	-	-	40,000
Bunker Gear Washer	-	-	-	8,000	-	8,000
Kubota	-	-	-	-	18,000	18,000
Office Furniture Replacement	-	11,000	-	-	-	11,000
Total Fire	1,815,440	6,255,975	1,939,330	133,000	2,605,745	12,749,490
<u>City Manager</u>						
Equipment	-	4,752	2,444	-	-	7,196
Furniture	-	-	-	-	-	-
Total City Manager	-	4,752	2,444	-	-	7,196
<u>Community Relations</u>						
Vehicle	-	7,000	-	-	-	7,000
Total Community Relations	-	7,000	-	-	-	7,000
<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

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
<u>City Commission</u>						
Equipment	-	1,220	-	-	-	1,220
Total Commission	-	1,220	-	-	-	1,220
<u>Code Enforcement</u>						
Vehicles	-	34,905	-	91,620	-	126,525
Equipment	-	14,356	-	-	1,016	15,372
Total Code Enforcement	-	49,261	-	91,620	1,016	141,897
<u>Planning</u>						
AI Project Review Software	-	50,000	50,000	50,000	50,000	200,000
Equipment	-	44,600	-	-	-	44,600
Vehicles	-	45,120	-	-	-	45,120
Total Community Improvement	-	139,720	50,000	50,000	50,000	289,720
<u>Human Resources</u>						
Customer Counter & Secure Door	-	6,000	-	-	-	6,000
Equipment	15,000	8,620	-	-	-	23,620
Total HR	15,000	14,620	-	-	-	29,620
<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>						
Equipment and Hardware	125,000	125,000	125,000	150,000	125,000	650,000
AI & Digital Transformation Project	300,000	-	-	-	-	300,000
Network Switch Replacements	125,000	125,000	125,000	-	-	375,000
ERP Purchasing Data Entry	15,000	-	-	-	-	15,000
ERP Cash Receipts Data Entry	8,000	-	-	-	-	8,000
Email Archive Server	50,000	-	-	-	-	50,000
Enterprise Backup and Recovery System	125,000	-	-	-	-	125,000
Enterprise Storage System	85,000	-	-	-	-	85,000
WIFI Access Points	25,000	-	-	-	-	25,000
Text Message Archive	40,000	-	-	-	-	40,000
Business Continuity & Incident Response	40,000	-	-	-	-	40,000
Security Cameras	-	50,000	-	-	-	50,000
Finance Conference Room-AV Equipment	-	15,000	-	-	-	15,000
Parking Tickets	-	25,000	-	-	-	25,000
Network Router	-	15,000	-	-	-	15,000
GIS Applications	-	50,000	-	-	-	50,000
Time Cards	-	100,000	-	-	-	100,000
Total Finance- Information Technology	938,000	505,000	250,000	150,000	125,000	1,968,000
<u>Police</u>						
Vehicle Replacements	1,759,992	1,575,000	1,775,000	1,975,000	2,175,000	9,259,992
Pistols & Accessories	71,616	-	-	-	-	71,616
Ballistic Shields	53,904	-	-	-	-	53,904
K9 Training Area Fencing***	44,321	-	-	-	-	44,321
Covered Parking Area***	142,963	-	-	-	-	142,963
Solar Camera Tower***	-	4,200	4,200	4,200	4,200	16,800
Power FTO Program	-	58,995	4,200	4,200	4,200	71,595
Speed Device	-	14,500	15,000	15,500	16,000	61,000
PVP Radio Communication System	17,139	-	-	-	-	17,139
In-car Radio	134,964	145,515	148,145	150,833	153,580	733,037
Patrol briefing room	-	12,000	-	-	-	12,000
Dell Tablets	-	12,950	12,950	12,950	12,950	51,800
Interview Room Recording Equipment	-	24,453	-	-	-	24,453
Equipment	-	-	62,040	81,440	175,541	319,021
APX 6000 Portable Radios	-	25,961	25,961	25,961	25,961	103,844
Portable Radios	-	25,856	25,856	25,856	25,856	103,424
Portable Radios	119,612	106,598	108,374	110,190	112,045	556,819
Commercial Chiller for HVAC	275,000	-	-	-	-	275,000
Total Police	2,619,511	2,006,028	2,181,726	2,406,130	2,705,333	11,918,728
<u>Parks and Recreation</u>						
Parks and Grounds - Improvements	-	319,000	720,000	761,000	1,171,000	2,971,000
Parks and Grounds - Improvements McKibbin Park Soccer/Football**	-	325,000	-	-	-	325,000
Parks and Grounds - Equipment/Vehicles	-	30,000	30,000	-	-	60,000
2024 Ford F-450 Super Cab	-	84,023	-	-	-	84,023
2024 Ford F-450 Super Cab	-	84,023	-	-	-	84,023
2024 Ford F-250 Super Cab	-	70,861	-	-	-	70,861
2024 Ford F-250 Super Cab	-	70,861	-	-	-	70,861
Unit 190 Replacement (Building)	10,000	-	-	-	-	10,000

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
Unit 182 Replacement (Building)	14,000	-	-	-	-	14,000
Street Gates - Downtown***	-	703,718	-	-	-	703,718
Speer Grove Park	55,000	-	-	-	-	55,000
Lee P Moore Asphalt Trail and Exercise Court	-	300,000	-	-	220,000	520,000
McKribbin Park - Replace Trash Receptacles	-	12,000	-	-	-	12,000
McKribbin Park - Sidewalks	-	50,000	-	-	-	50,000
McKribbin Park - Rehab Restroom and Septic System	-	85,000	-	-	-	85,000
McKribbin Park - Parking Lot Paving and Striping	-	80,000	-	-	-	80,000
McKribbin Park - Replace Pavilion	-	100,000	-	-	-	100,000
McKribbin Park - Park Benches	-	15,000	-	-	-	15,000
McKribbin Park - New Basketball Court***	-	220,000	-	-	-	220,000
McKribbin Park - Fence	-	75,000	-	-	-	75,000
Vehicle #187 Ford Explorer SUV	-	20,000	-	-	-	20,000
Sanford Memorial Stadium - Toro Workman MDX	-	15,000	50,000	-	-	65,000
Sanford Memorial Stadium - Toro Workman HD	-	30,000	30,000	-	-	60,000
Sanford Memorial Stadium - Ford F250 Crew Cab	-	60,000	-	-	-	60,000
Sanford Memorial Stadium - Toro Sandpro 5040	-	36,750	-	-	-	36,750
Sanford Memorial Stadium - Digital Information Sign replacements	-	50,000	-	-	-	50,000
827cc Vanguard; 6500CFM 165MPH 9 MPH Ground Speed	-	10,920	-	-	-	10,920
60" RD 5000 series 25HP Koh EFI W/Tweels	-	19,554	-	-	-	19,554
2024 FORD F-150 REGULAR CAB	-	10,000	-	-	-	10,000
72" Rear Discharge 5000 series 26.5 Kohler EFI W/Rear Tweels	-	20,617	-	-	-	20,617
2024 Ford F-150 Regular Cab	-	47,409	-	-	-	47,409
Toro Spray Master 60 Gal	-	19,733	-	-	-	19,733
Veterans Memorial Park - Replace pathways to history signs	-	45,000	-	-	-	45,000
Woodmere Park - replace playground, swings, and safety surface.	-	275,000	5,000	-	-	280,000
Wynnewood Park - replace playground, swings, safety surface.	-	275,000	-	-	-	275,000
Groveview Parking Lot	-	75,000	-	-	-	75,000
Groveview Playground Amenities	-	460,000	60,000	-	-	520,000
Aquatic Center Painting	-	12,000	-	-	-	12,000
Aquatic Center Touchpads	-	25,000	-	-	-	25,000
Aquatic Center Shade Structures	-	63,000	-	-	-	63,000
Aquatic Center Pool Lanes Lines	-	11,543	-	-	-	11,543
Aquatic Center Transformers	-	11,000	-	-	-	11,000
Aquatic Center Fencing	-	75,000	-	-	-	75,000
Aquatic Center Roof	-	20,000	-	-	-	20,000
Civic Center Annex Partition	-	16,000	-	-	-	16,000
Civic Center Commercial Catering Equipment	-	20,000	-	-	-	20,000
Civic Center Exterior Painting	-	74,550	-	-	-	74,550
Civic Center Window Facades	-	33,000	-	-	-	33,000
Civic Center Parking Lot	-	40,000	-	-	-	40,000
Civic Center ADA Requirements	-	120,000	-	-	-	120,000
Civic Center Boiler Room	-	23,000	-	-	-	23,000
Civic Center Electrical - Distribution, subpanels, Fire Alarm system	-	125,000	-	-	-	125,000
Civic Center Roof	-	500,000	-	-	-	500,000
Civic Center A/C Units	-	500,000	-	-	-	500,000
Civic Center Plumbing System Replacement	-	235,000	-	-	-	235,000
Civic Center Sprinklers	-	46,000	-	-	-	46,000
Coastline Park Fitness Court and Soccer Pitch	-	65,000	250,000	-	-	315,000
Cultural Arts Center HVAC System	-	520,000	-	-	-	520,000
Cultural Arts Center Refurbishment	-	35,000	-	-	-	35,000
Museum Light Fixtures	-	27,500	-	-	-	27,500
Museum Paint Interior	-	12,000	-	-	-	12,000
Museum Paint Exterior	-	15,000	-	-	-	15,000
Museum Security System	-	50,000	-	-	-	50,000
Park on Park Pavilion	-	75,000	-	-	-	75,000
Westside Flat Roof Repair	50,000	-	-	-	-	50,000
Westside P.A. System	-	23,000	-	-	-	23,000
Triplett Comm Center - Vinyl Floor Replace	45,000	-	-	-	-	45,000
Triplett Comm Center - Bus Wrap	-	10,000	-	-	-	10,000
Triplett Comm Center - Copier	-	10,000	-	-	-	10,000
Triplett Comm Center - Restroom Addition***	50,000	-	-	-	-	50,000
Midsize Passenger ADA Approved Bus***	-	200,000	-	-	-	200,000
Zinn Beck Ball Field Shade Structure	-	15,000	-	-	-	15,000
Equipment	218,000	1,093,680	117,379	340,923	398,229	2,168,211
Total Recreation	442,000	8,195,742	1,262,379	1,101,923	1,789,229	12,791,273
Public Works						
Streets - Flatbed Dump Truck #44	-	180,000	-	-	-	180,000
Streets - Clam Truck	225,000	-	-	-	-	225,000
Streets - Equipment	-	155,000	350,000	75,000	-	580,000
Streets - Zero Turn Mowers(2)	-	15,000	-	-	-	15,000
Streets - PW Emergency Operations Building	-	133,334	-	-	-	133,334
Streets - Furniture for PW Emergency Operations Building	5,000	-	-	-	-	5,000
Streets - Cameras at 26th Street	50,000	-	-	-	-	50,000
Fleet - Vehicle Replacement	50,000	75,000	-	-	-	125,000
Fleet - Equipment	-	15,000	11,852	11,852	-	38,704
Fleet - Office Furniture	-	5,000	-	-	-	5,000
Fleet - Furniture for PW Emergency Operations Building	5,000	-	-	-	-	5,000
Fleet - Telematics	-	75,000	-	-	-	75,000
Facilities - Vehicle Ford Explorer SUV	-	35,000	-	-	-	35,000
Facilities - Welcome Center - Carpet	-	30,000	-	-	-	30,000
Facilities - Welcome Center - HVAC	-	-	50,000	-	-	50,000
Facilities - ADA Compliance	-	20,000	20,000	20,000	20,000	80,000
Facilities - City Hall - Paint	-	20,000	-	-	-	20,000
Facilities - Goldsboro Museum - Carpet	-	-	-	7,804	-	7,804
Facilities - Light Poles	-	50,000	50,000	50,000	50,000	200,000
Facilities - Equipment	-	111,704	115,055	118,507	122,062	467,328

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
Facilities - Bucket Truck	-	125,000	225,000	-	-	350,000
Facilities - Air Conditioner Machine Replacement	-	15,000	-	-	-	15,000
Equipment	-	3,824,287	32,058	146,536	310,522	4,313,403
Building Improvements	-	5,152,476	357,437	16,094	971,941	6,497,948
Vehicles	-	2,137,243	160,029	-	153,670	2,450,942
Health - Equipment	-	100,000	-	-	-	100,000
Administration - Furniture for PW Emergency Operations Building	10,000	-	-	-	-	10,000
Administration - Vehicles	-	30,000	-	-	-	30,000
Administration - PW Emergency Operations Building	-	133,334	-	-	-	133,334
	<u>345,000</u>	<u>12,437,378</u>	<u>1,371,431</u>	<u>445,793</u>	<u>1,628,195</u>	<u>16,227,797</u>
Total Capital Projects Expenditures	6,174,951	29,633,327	7,060,974	4,378,466	8,982,319	56,230,037
Surplus/(Deficit)	-	(22,144,179)	652,848	3,566,771	(798,725)	(18,723,285)

Roads and Streets

<u>Local Option Gas Tax</u>						
Revenues						
Local Option Gas Tax	-	900,000	900,000	900,000	900,000	3,600,000
Use of Reserves	-	-	-	-	-	-
Total Capital Funding	<u>-</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>3,600,000</u>
Expenditures						
Streets - Brick Repair	-	250,000	250,000	250,000	250,000	1,000,000
Streets - Misc Concrete Repair	-	100,000	100,000	100,000	100,000	400,000
Street Rehabilitation Program	-	500,000	500,000	500,000	500,000	2,000,000
Roadway Markings	-	50,000	50,000	50,000	50,000	200,000
Total Capital Expenditures	<u>-</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>3,600,000</u>
Surplus/(Deficit)	-	-	-	-	-	-

Development Services

<u>Building</u>						
Revenues						
Revenues	245,000	39,478	50,824	63,456	63,456	462,214
Total Capital Funding	<u>245,000</u>	<u>39,478</u>	<u>50,824</u>	<u>63,456</u>	<u>63,456</u>	<u>462,214</u>
Expenditures						
Vehicle Replacement	245,000	39,478	50,824	63,456	63,456	462,214
Computer Equipment	-	-	-	-	-	-
Total Capital Expenditures	<u>245,000</u>	<u>39,478</u>	<u>50,824</u>	<u>63,456</u>	<u>63,456</u>	<u>462,214</u>
Surplus/(Deficit)	-	-	-	-	-	-

Roads and Streets

<u>Third and Fourth Generation Sales Tax</u>						
Revenues						
Sales Tax	-	900,000	901,800	905,564	-	2,707,364
Use of Reserve	8,616,920	-	-	-	-	8,616,920
Total Capital Funding	<u>8,616,920</u>	<u>900,000</u>	<u>901,800</u>	<u>905,564</u>	<u>-</u>	<u>11,324,284</u>
Expenditures						
Streets - ADA Compliance	-	110,000	110,000	110,000	-	330,000
Streets - Annual resurfacing & Repair	3,500,000	-	-	-	-	3,500,000
Streets - Traffic calming	20,000	25,000	25,000	25,000	-	95,000
Streets - Roadway Electric	-	30,000	30,000	30,000	-	90,000
Streets - Roadway Signage	-	75,000	75,000	75,000	-	225,000
Streets - Street lighting	-	60,000	61,800	65,564	-	187,364
Streets - Brick Repair	-	250,000	250,000	250,000	-	750,000
Streets - Guardrail Replacement & Repair	-	250,000	250,000	250,000	-	750,000
Streets - Misc Concrete Repair	150,000	100,000	100,000	100,000	-	450,000
Streets - Speed Tables	30,000	-	-	-	-	30,000
Streets - Striping, Traffic Loops	75,000	-	-	-	-	75,000
Second Floor City Hall Renovations	2,203,920	-	-	-	-	2,203,920
Public Works Operational Building	2,483,000	-	-	-	-	2,483,000
Variable Air Volume Replacement	100,000	-	-	-	-	100,000
Caulking of Windows at City Hall	55,000	-	-	-	-	55,000
Total Capital Expenditures	<u>8,616,920</u>	<u>900,000</u>	<u>901,800</u>	<u>905,564</u>	<u>-</u>	<u>11,324,284</u>

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
9th Cent Sales Tax						
<u>9th Cent Sales Tax</u>						
Revenues						
9th Cent Sales Tax	-	600,000	600,000	600,000	600,000	2,400,000
Use of Reserves	-	-	-	-	-	-
Total Capital Funding	-	600,000	600,000	600,000	600,000	2,400,000
Expenditures						
Streets - Recycling & Resurfacing	-	600,000	600,000	600,000	600,000	2,400,000
Total Capital Expenditures	-	600,000	600,000	600,000	600,000	2,400,000
Surplus/(Deficit)	-	-	-	-	-	-

Solid Waste						
<u>Solid Waste</u>						
Revenues						
Rate Revenue	226,000	-	-	-	-	226,000
Use of Reserves	-	-	-	-	-	-
Total Capital Funding	226,000	-	-	-	-	226,000
Expenditures						
Public Works Operational Building	221,000	-	-	-	-	221,000
Furniture for Public Works Operational Building	5,000	-	-	-	-	5,000
Total Capital Expenditures	226,000	-	-	-	-	226,000
Surplus/(Deficit)	-	-	-	-	-	-

Stormwater						
Revenues						
Rate Revenue	3,635,000	500,000	500,000	500,000	500,000	5,635,000
State Revolving Loan*	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-
Total Capital Funding	3,635,000	500,000	500,000	500,000	500,000	5,635,000
Expenditures						
Pipelining (Citywide)	100,000	150,000	150,000	150,000	150,000	700,000
Secondary Drainage Improvements	250,000	200,000	200,000	200,000	200,000	1,050,000
Basin Management Action Plan (BMAP) Design	-	1,250,000	150,000	150,000	150,000	1,700,000
Basin Management Action Plan (BMAP) Construction	-	1,000,000	-	-	-	1,000,000
Georgetown Phase 1A	-	1,500,000	-	-	-	1,500,000
Pond - El Captain	-	3,000,000	-	-	-	3,000,000
Stormwater Master Plan	-	1,000,000	-	-	-	1,000,000
Stormwater Maintenance Plan	-	500,000	-	-	-	500,000
Box Culvert McCracken	175,000	-	-	-	-	175,000
24th Street and Revona Inlets	150,000	-	-	-	-	150,000
Millcreek East of Persimmon	100,000	-	-	-	-	100,000
Lily Court Drainage Pond	200,000	-	-	-	-	200,000
Sweeper Replacement	325,000	-	-	-	-	325,000
Public Works Operational Building	2,175,000	-	-	-	-	2,175,000
Furniture for Public Works Operational Building	10,000	-	-	-	-	10,000
Equipment Shed 26th Streets	150,000	-	-	-	-	150,000
Replacement Vehicle	-	50,000	-	-	-	50,000
Total Capital Expenditures	3,635,000	8,650,000	500,000	500,000	500,000	13,785,000
Surplus/(Deficit)	-	(8,150,000)	-	-	-	(8,150,000)

Water/Wastewater						
Revenues						
Rates/Reserves	26,515,717	41,149,454	43,489,622	31,128,922	6,595,000	148,878,715
Water System Development Charges	-	-	-	-	-	-
Sewer System Development Charges	5,400,000	2,000,000	2,000,000	2,000,000	2,000,000	13,400,000
Grant Funding	34,572,000	27,365,927	25,262,605	6,222,987	150,000	93,573,519
Debt Funding	7,352,479	1,030,000	30,000	30,000	-	8,442,479
Total Capital Funding	73,840,196	71,545,381	70,782,227	39,381,909	8,745,000	264,294,713

Administration - Water

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
Expenditures						
Equipment and Hardware	35,000	48,185	48,881	49,597	-	181,663
Furniture for Public Works Operational Building	5,000	-	-	-	-	5,000
Public Works Operational Building	121,000	-	-	-	-	121,000
Vehicles	-	-	39,253	-	-	39,253
Total Administration - Water	161,000	48,185	88,134	49,597	-	346,916
<u>Administration - Wastewater</u>						
Equipment and Hardware	57,964	48,185	48,881	49,597	-	204,627
Vehicles	-	38,110	-	39,253	-	77,363
Total - Administration - Wastewater	57,964	86,295	48,881	88,850	-	281,990
<u>Water Treatment Plants, Wellfield and Water Quality</u>						
Consumptive Use Permit Monitoring	-	47,741	49,173	50,648	-	147,562
Auxiliary Water Treatment Plant Improvements	75,000	57,964	59,703	61,494	-	254,161
Misc. Reclaimed Line Ext's	-	350,000	350,000	350,000	-	1,050,000
Diesel Engines	200,000	-	-	-	-	200,000
Design and Construction of WTP No. 3 at the SSWRC**	-	-	10,000,000	-	-	10,000,000
Main WTP Improvements	-	115,928	-	-	-	115,928
Main WTP Improvements 1.4 Dioxane*	27,572,000	20,000,000	13,793,200	-	-	61,365,200
LCRR Compliance Services	15,000	-	100,000	-	-	115,000
Well Water Rehab	168,826	506,478	173,891	179,108	-	1,028,303
Vehicles	50,000	-	-	-	-	50,000
Elevated Water Tank Improvements	200,000	67,531	69,556	71,643	-	408,730
Equipment and Hardware	100,000	-	-	-	-	100,000
Equipment Replacement & Rehab	350,000	136,451	140,544	144,761	-	771,756
Total - Water Treatment Plants, Wellfield and Water Quality	28,730,826	21,282,093	24,736,067	857,654	-	75,606,640
<u>North Water Reclamation Facility</u>						
North Water Reclamation Facility Improvements	752,000	255,040	262,691	270,572	-	1,540,303
RW Distribution Loop Pressurization, Facility Irrigation System, Sod Security Improvements	100,000	-	500,000	-	-	600,000
Electrical System Improvements / Upgrades**	3,000,000	1,000,000	-	-	-	4,000,000
Electrical System Improvements / Upgrades	-	1,000,000	-	-	-	1,000,000
New Transfer Pump Station*	-	250,000	2,750,000	750,000	-	3,750,000
New Site 10 Reclaimed Water Pumping Station	390,000	-	-	-	-	390,000
Site 10 Maintenance and Culverts	1,000,000	-	-	-	-	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
Front Entrance Wall, Gate and Landscaping	1,200,000	-	-	-	-	1,200,000
Mill Creek Stabilization	250,000	-	-	-	-	250,000
Vehicle Replacement	200,000	78,786	81,149	83,584	-	443,519
Metal Bldg. on Parcel South of SNWRF + Asphalt + Fencing	200,000	-	-	-	-	200,000
New Volute Thickening System	-	-	500,000	1,000,000	-	1,500,000
Bridge Study + Close Front Entrance + New Bridge at Mill Creek	1,500,000	1,500,000	-	-	-	3,000,000
Roadway Restoration + SW Modifications - Sanford North WRF	-	2,000,000	-	-	-	2,000,000
Actiflo Rehabilitation and Upgrades**	1,500,000	-	-	-	-	1,500,000
Equipment Replacement	300,000	119,405	122,987	126,676	-	669,068
Grit Remover-Equalization Basin**	500,000	4,000,000	-	-	-	4,500,000
Miscellaneous Reclaim Water Repair and Maintenance	200,000	-	-	-	-	200,000
Polymer Staging Area	20,000	-	-	-	-	20,000
Cloth Filtration System	3,600,000	-	-	-	-	3,600,000
Control Valve at River	1,500,000	-	-	-	-	1,500,000
Total - North Water Reclamation Facility	16,212,000	10,203,231	8,216,827	8,230,832	-	42,862,890
<u>South Water Reclamation Facility</u>						
Improvements/Equipment	100,000	57,964	59,703	61,494	-	279,161
Misc Repairs and Maint	40,000	85,020	86,371	87,762	-	299,153
Sludge Holding Tank No. 2, Equipment Bldg, Blowers, Pumps	660,000	-	-	-	-	660,000
BFP Control Panel and Fourth Reclaimed Water Pump	165,000	165,000	-	-	-	330,000
Grit Unit - AW/R/BNR**	-	3,000,000	-	-	-	3,000,000
Grit Remover-Equalization Basin	250,000	-	-	-	-	250,000
Reclaimed Water Ground Storage Tank (5 MG)	-	275,000	3,575,000	825,000	-	4,675,000
Expansion of SSWRC to 6.0 MGD (BNR Trains, Clarifiers, Filters, etc.)*	6,000,000	6,000,000	5,500,000	1,750,000	-	19,250,000
Total - South Water Reclamation Facility	7,215,000	9,582,984	9,221,074	2,724,256	-	28,743,314
<u>Lift Stations</u>						
Lift Station Rehabilitation/Replacement	1,200,000	1,000,000	1,000,000	1,000,000	-	4,200,000
Rerouting of Lift Stations - Sending more flow to SSWRC	-	1,000,000	-	-	-	1,000,000
Equipment	25,000	25,000	25,000	25,000	-	100,000
Lift Station Panels	60,000	60,000	60,000	60,000	-	240,000
Generators	300,000	300,000	300,000	300,000	-	1,200,000
Total - Lift Stations	1,585,000	2,385,000	1,385,000	1,385,000	-	6,740,000
<u>Water Distribution</u>						
Core and Main - 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
Waterline Repairs	250,000	250,000	250,000	250,000	250,000	1,250,000

City of Sanford

Five Year Capital Plan

	2026	2027	2028	2029	2030	Total
Line Renewal, Replace, Loop and Extend	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Mayfair East Water Main Replacement**	2,322,479	-	-	-	-	2,322,479
Miscellaneous Reclaim Water Discharge Line Repair	115,927	-	-	-	-	115,927
Line Renewal/ Replacement	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Pressure Gauges along WM's - tied to LS's & SCADA	20,000	37,180	38,296	39,445	-	134,921
Hydrants	200,000	200,000	200,000	200,000	-	800,000
Valve Boxes	40,000	40,000	40,000	40,000	-	160,000
Utility Relocates	350,000	500,000	500,000	500,000	-	1,850,000
Utility Relocates - Upsala	730,000	-	-	-	-	730,000
Utility Relocates - Aero Lane	550,000	-	-	-	-	550,000
Utility Relocates - Pine Way	-	590,000	-	-	-	590,000
Utility Relocates - Riverview	500,000	-	-	-	-	500,000
Utility Relocates - Sem Co Celery Ave	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Force Main Sanora to East Lake Mary Blvd	200,000	2,200,000	-	-	-	2,400,000
Georgetown WM Relocations	150,000	200,000	200,000	-	-	550,000
Equipment	110,000	115,927	119,405	122,987	-	468,319
Vehicles	200,000	56,275	57,964	59,703	-	373,942
Total Water Distribution	11,663,406	10,114,382	7,330,665	7,137,135	6,175,000	42,420,588
Sewer Collection						
Misc. Sewer Line and Forcemain Rehabilitation	800,000	800,000	800,000	1,500,000	-	3,900,000
Manhole repair and Replacement	150,000	150,000	150,000	150,000	150,000	750,000
New 12" Forcemain - Sanford Blvd	-	2,200,000	-	-	-	2,200,000
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 on SR 46)***	4,700,000	2,000,000	2,000,000	2,000,000	2,000,000	12,700,000
Redirection of LS 9 and LS 15**	-	2,964,429	-	-	-	2,964,429
LS 22 Discharge Piping Upsizing**	-	526,942	-	-	-	526,942
LS 22 Discharge Piping Upsizing	-	400,000	-	-	-	400,000
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
Lining for Sanitary Sewer*	1,000,000	-	-	-	-	1,000,000
Nutrient Reduction (Sewer Lining and Manhole Repair)*	-	1,000,000	1,000,000	600,000	-	2,600,000
WW Transmission System Modeling**	30,000	30,000	30,000	30,000	-	120,000
Vacuum Sewer system	-	51,500	53,045	54,636	-	159,181
Vacuum Sewer system Planning	100,000	-	-	-	-	100,000
Vacuum Sewer system -Maintenance	250,000	250,000	250,000	250,000	250,000	1,250,000
Equipment and Hardware	185,000	160,000	160,000	170,000	170,000	845,000
Georgetown Sewer Relocations	1,000,000	125,000	-	-	-	1,125,000
Vehicles	-	84,413	86,946	89,554	-	260,913
Total Sewer Collection Distribution	8,215,000	15,392,284	15,144,374	16,076,944	2,570,000	57,398,602
Reclaimed Water System						
Miscellaneous RW Discharge Line Repair*	-	115,927	119,405	122,987	-	358,319
Site 10 Maint and Culvert Replacement	-	1,000,000	-	-	-	1,000,000
Site 10 Storage Pond	-	385,000	1,430,000	1,375,000	-	3,190,000
Site 10 Reclaimed Water Pumping Station	-	390,000	2,500,000	770,000	-	3,660,000
RW Pressure Gauges SCADA system	-	60,000	61,800	63,654	-	185,454
Equipment	-	500,000	500,000	500,000	-	1,500,000
Total Reclaimed Water System	-	2,450,927	4,611,205	2,831,641	-	9,893,773
Total Capital Expenditures	73,840,196	71,545,381	70,782,227	39,381,909	8,745,000	264,294,713
Surplus/(Deficit)	-	-	-	-	-	-
	-	(30,294,179)	652,848	3,566,771	(798,725)	(26,873,285)

*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

Equipment (Hose, Nozzles, Rope)

Department:	Fire	Location:	City Wide
Division:	Operations	District:	City Wide
Account Number:	360-3001-522.52-00	Project Number:	FDEQP
Type:	Replacement	Useful Life:	5 years

Description:

Replacement of hose, nozzles, rope, etc. as they are needed. All pieces of equipment are to be used on all fire engines and the tower truck (E31, E32, E38, E131, E132, E138, T31).

Justification:

Replacement of older hose that is past its expected life and/or rope due to being used multiple times in life safety situations that require replacement.
 We have increased our training hours significantly over the past few years which also increases the use of our equipment and decreases its useful life.
 Note: Nozzles will be due for replacement in 2028 and 2029.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$30,000	\$30,000	\$20,000	\$20,000	\$20,000	\$120,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$30,000	\$30,000	\$20,000	\$20,000	\$20,000	\$120,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

ST32 Training Parking Lot with Fence

Department:	Fire	Location:	Station 32
Division:	Operations	District:	3
Account Number:	133-3001-522.63-07 133-3001-522.62-00	Project Number:	NEW
Type:	New	Useful Life:	10 years

Description:

Clear the vacant land on the west side of Station 32 and develop a parking area to include a perimeter fence.

Justification:

The vacant land purchased on the west side of Station 32, is intended to expand the training ground to add additional parking. This land needs to be cleared, parking area developed and fenced in for the Fire Department to begin using it for training event parking. Once completed, the additional training area will help the ISO rating for the City which will lower citizen insurance costs.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
133 Fire Safety Impact Fees Fund	\$815,000	\$24,000	\$0	\$0	\$0	\$839,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings- New Construction	\$815,000	\$24,000	\$0	\$0	\$0	\$839,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Rescue Replacement

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

Description:

Replacement of vehicle #22, which is a 2017 Dodge Braun Rescue transport unit.

Justification:

This vehicle has over 147,300 miles and 19,408 engine hours. The vehicle's engine was rebuilt in 2023.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$590,220	\$0	\$405,000	\$0	\$425,000	\$1,420,220

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$590,220	\$0	\$405,000	\$0	\$425,000	\$1,420,220

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Rescue Replacement

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

Description:

Replacement of vehicle #22, which is a 2017 Dodge Braun Rescue transport unit.

Justification:

This vehicle has over 147,300 miles and 19,408 engine hours. The vehicle's engine was rebuilt in 2023.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$380,220	\$0	\$405,000	\$0	\$425,000	\$1,210,220

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$380,220	\$0	\$405,000	\$0	\$425,000	\$1,210,220

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

City Hall Gym Equipment

Department:	City Manager	Location:	City Hall
Division:	Human Resources	District:	1
Account Number:	530-0105-513.64-00	Project Number:	NEW
Type:	Replacement	Useful Life:	10 years

Description:

City Hall gym equipment

Justification:

The City's wellness program promotes the City Hall gym, the equipment is outdated and facilities has been tasked with repairs. The repairs are becoming costly and it would be beneficial to replace the equipment.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
530 Health Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replacement Equipment and Hardware

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

Description:

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

Justification:

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

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$125,000	\$125,000	\$150,000	\$125,000	\$0	\$525,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$125,000	\$125,000	\$150,000	\$125,000	\$0	\$525,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

AI and Digital Transformation

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00	Project Number:	ITDIGI
Type:	New	Useful Life:	10 years

Description:

The Coronavirus pandemic rocked the status quo throughout the city. Staff is rethinking how they produce services. Customers are demanding to change how they consume those services. Some key processes were moved "online" to support a virtual environment. From this experience produced positive results, and an increased demand was created to replace manual-paper based to more efficient online experiences. This is a continuation of the existing project.

Justification:

Digital transformation is the process of using technologies to create new or modify existing business processes, culture, and internal and external customer experiences to meet future challenges. Re-imagining how business is conducted in the future in the digital age is digital transformation. Digital transformation begins and ends with how you think about and engage with customers. As we move from paper to smart applications, we have the chance to reimagine how we do business with technology.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Network Switches

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

Description:

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

Justification:

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

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$125,000	\$125,000	\$0	\$0	\$0	\$250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$125,000	\$125,000	\$0	\$0	\$0	\$250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Revise Naviline Purchasing Data Entry

Department:	Finance	Location:	City Hall
Division:	Purchasing	District:	City Wide
Account Number:	360-0403-513.46-00	Project Number:	FIEQP
Type:	New	Useful Life:	1 year

Description:

PI- Upgrade Modular

Justification:

Upgrade PI modular to merge POs when processing a Purchase Order. One-Time fee to upgrade the modular.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Revise Naviline Cash Receipts Data Entry

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

Description:

Finance system code modification to migrate to modern browser solution.

Justification:

Requirement to decommission terminal software application based on audit.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Email Archive Server

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

Description:

Email is a critical tool for the City's communications. The Email Archive Server stores all inbound and outbound messages. The current server is projected to reach storage capacity March 2026. The archiver is a critical tool for public records email requests. The solution also plays a role in disaster recovery purposes.

Justification:

Replacing the existing email archive server is a strategic decision to ensure secure, efficient, and scalable email data management. The proposed solution will enhance operational efficiency, ensure compliance, and reduce maintenance costs. Approval of this capital expenditure will protect organizational data integrity and support long-term business continuity.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Enterprise Backup and Recovery System

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00	Project Number:	ITEQP
Type:	Replacement	Useful Life:	5 years

Description:

The proposed project involves the replacement of the existing enterprise backup and recovery infrastructure to enhance storage capacity, performance, reliability, and security. This upgrade is critical to meet current and future data storage requirements, minimize operational risks, and align with industry standards. The existing system is expected to reach capacity in February 2026.

Justification:

The replacement of the enterprise storage server is a strategic investment that will strengthen IT infrastructure, support business growth, enhance security, and deliver long-term cost savings. Approval of this capital expenditure is critical to maintaining operational excellence and business continuity.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Enterprise Storage System

Department:	Finance	Location:	City Wide
Division:	IT	District:	City Wide
Account Number:	360-0402-513.64-00	Project Number:	ITEQP
Type:	Replacement	Useful Life:	5 years

Description:

The proposed project involves the replacement of the existing enterprise storage server infrastructure to enhance storage capacity, performance, reliability, and security. This upgrade is critical to meet current and future data storage requirements, minimize operational risks, and align with industry standards.

Justification:

The replacement of the enterprise storage server is a strategic investment that will strengthen IT infrastructure, support business growth, enhance security, and deliver long-term cost savings. Approval of this capital expenditure is critical to maintaining operational excellence and business continuity.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$85,000	\$0	\$0	\$0	\$0	\$85,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$85,000	\$0	\$0	\$0	\$0	\$85,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Wifi Access Points

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

Description:

This project is to replace the aging wireless access points (WAPs) across the organization. The upgrade 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:

Upgrading the wireless access points is a critical investment in improving network reliability, security, and scalability. The replacement will support modern operational demands, reduce security risks, and enhance user experiences. Approval of this capital expenditure will ensure robust wireless infrastructure to support current and future business needs.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Text Message Archiving Solution Implementation

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

Description:

This request proposes the implementation of a secure, compliant, and searchable text message archiving solution for City mobile communications. The goal is to ensure legal and regulatory compliance, support public records requests, and improve transparency and data governance across the organization.

Justification:

Increasing reliance on mobile communication for official business requires proper archiving. Compliance with state regulations regarding public records and electronic communications. Mitigation of legal risk and support for e-discovery in the event of litigation or audits. Ensures continuity and accountability in communications, especially for leadership and key departments.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000



Capital Item Detail

Business Continuity & Incident Response

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

Description:

This project is to formalize a City Cybersecurity Business Continuity plan across all departments in the event of a cyberattack, such as ransomware. Zero Trust strategy is in-depth analysis to identify gaps in current cybersecurity defenses.

Justification:

Previous cybersecurity audits identified the need for a formal Cybersecurity Business Continuity plan that includes all departments in the event of a cyberattack, such as ransomware. Each department will have an executable plan when the City Emergency Management team is activated to keep critical City services operational in the short and long term. Zero Trust Security is a cybersecurity framework requiring all users and devices inside or outside the City network to be authenticated, authorize

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Police Vehicles

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

Description:

Currently the police fleet needs 20 marked patrol vehicles, an additional marked K-9 vehicle, and two unmarked police vehicles. The creation and implementation of the agencies drone program, two vehicles are needed. This supports the safe and efficient deployment of the drones during emergency incidents.
 Marked Units Quote 61601-5 (\$1,408,040)
 K- 9 Quote 61602-2 (\$77,202)
 Unmarked Quote 61613-2 (\$130,374)
 Drone Vehicles 1 – Marked Quote 61614-3 (\$68257)
 Drone # 2 – Quote 61618-2 (\$76,119)

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 (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$1,759,992	\$1,759,992	\$1,759,992	\$1,759,992	\$1,759,992	\$8,799,960

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$1,759,992	\$1,759,992	\$1,759,992	\$1,759,992	\$1,759,992	\$8,799,960

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pistols- Sig Sauer P320 Pro 9MM and Accessories

Department:	Police	Location:	PSC - Police
Division:	Standards & Community	District:	City Wide
Account Number:	360-2034-521.64-00	Project Number:	PDEQP
Type:	Replacement	Useful Life:	7 years

Description:

We are requesting purchase/replacement of current service pistols with new Sig Sauer P320 Pro 9MM along with replacement Safari Land holsters to accommodate the new pistol's frame/grip module.

Justification:

Officer and Citizens safety: Our current pistols are approximately 8 years old. Standard part replacements are required to maintain functionality after 5,000-20,000 rounds depending on the part, to include other factors. Law enforcement use has exposed the pistols to extreme heat, humidity, extreme cold, rain, water (to save animals or humans), along with various dust, dirt, debris—even though cleaned after such exposure; multiple pistols show signs of excessive wear on the slide and receiver.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$71,616	\$0	\$0	\$0	\$0	\$71,616

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$71,616	\$0	\$0	\$0	\$0	\$71,616

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Ballistic Shields

Department:	Police	Location:	PSC - Police
Division:	Patrol/Uniform	District:	City Wide
Account Number:	360-2023-521.52-00	Project Number:	PDEQP
Type:	Replacement	Useful Life:	10 years

Description:

Ballistic shields issued to both Sergeant's on each patrol squad.

Justification:

Enhance Officer Safety: Increased visibility while utilizing the shield with a larger view port as well as, functional mounted lights that can be used in low light situations. These would replace our expired shields and are an updated model.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$53,904	\$0	\$0	\$0	\$0	\$53,904

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$53,904	\$0	\$0	\$0	\$0	\$53,904

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

K9 Training Area Fencing

Department:	Police	Location:	PSC - Police
Division:	Patrol/Uniform	District:	City Wide
Account Number:	134-2023-521.49-00	Project Number:	NEW
Type:	New	Useful Life:	10 years

Description:

The installation of fencing around the new K9 field located at 2750 SR 46.

Justification:

The fencing will allow for the storage of K9 training materials, as well as ensure the safety and security of the Officers, police K9's and the citizens.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
134 Police Safety Impact Fees Fund	\$44,321	\$0	\$0	\$0	\$0	\$44,321

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Other Charges/Obligations	\$44,321	\$0	\$0	\$0	\$0	\$44,321

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Covered Parking Area

Department:	Police	Location:	PSC - Police
Division:	Administration	District:	City Wide
Account Number:	134-2022-521.62-00	Project Number:	PDEQP
Type:	New	Useful Life:	20 years

Description:

Covered Parking Area (City workers will complete lighting and electricity).

Justification:

In order to effectively respond to the public safety needs of the community, the police department has acquired numerous high dollar equipment, and Fleet items that need covered storage to protect them from the Florida weather and various elements. This addition of extra coverage extends the life of the equipment, and trailers while also reducing maintenance, repair costs, and eliminating dry rot from the sun and leaks from rain.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
134 Police Safety Impact Fees Fund	\$142,963	\$0	\$0	\$0	\$0	\$142,963

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$142,963	\$0	\$0	\$0	\$0	\$142,963

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

PVP Radio Communications System - Motorcycle

Department:	Police	Location:	PSC - Police
Division:	Patrol/Uniform	District:	City Wide
Account Number:	360-2023-521.52-00	Project Number:	PDEQP
Type:	Replacement	Useful Life:	5 years

Description:

PVP Communications Police Motorcycle radio communications system: radio microphone, helmet headset and head unit mounted to police motorcycle for 7 Sanford Police motorcycles.

Justification:

Officers are currently using the PVP system that was purchased in 2014. Some items, such as microphones and/or headsets have had failures, and have been fixed individually. Repairs have began to occur more often as these devices are aging and being exposed to the elements. A modern and more advanced version would increase officer safety, by being more reliable, affording clearer communications, and less down time awaiting repairs.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$17,139	\$0	\$0	\$0	\$0	\$17,139

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$17,139	\$0	\$0	\$0	\$0	\$17,139

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

In-car Radio, APX 6500 Mobile Radio

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

Description:

Twenty five (25) in-car radios needed for additional 25 new vehicles added to the fleet.

Justification:

In 2013 a grant allowed the Police Department to buy a one-time purchase bulk of in-car radios. There are no more in-car radios from the 2013 grant. This is forcing the Police Department to buy 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 safety while on patrol.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$134,964	\$134,964	\$134,964	\$134,964	\$134,964	\$674,820

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$134,964	\$134,964	\$134,964	\$134,964	\$134,964	\$674,820

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Portable Radio APXNEXT and accessories

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

Description:

10 Portable radios Motorola APX NEXT Single-Band Model 4.5 Portable and accessories

Justification:

Allows the Police Department a safe reliable means of communication for the officers in the field. While we are in need of total replacement of the radios, we are currently only requesting incremental purchases of 10 per year, costing approximately \$598,060 over the next five years for a total of 50 radios; we need 150 radios, however, we are keeping the budget in mind.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$119,612	\$119,612	\$119,612	\$119,612	\$119,612	\$598,060

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Operating Supplies	\$119,612	\$119,612	\$119,612	\$119,612	\$119,612	\$598,060

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

HVAC Chiller

Department:	Police	Location:	PSC - Police
Division:	Administration	District:	City Wide
Account Number:	360-2022-521.64-00	Project Number:	PDEQP
Type:	Replacement	Useful Life:	15 years

Description:

Commercial Chiller for HVAC air system

Justification:

The building is 14 years old with aging equipment. The current chillers have exceeded their lifespan, frequently breaking, and needing repairs. The cost of repairs and parts continues to increase, with parts often delayed due to the age of the chiller. Every time one of the chillers is not working, it puts additional strain on the other chiller to maintain temperatures for the entire safety complex. One chiller is in the process of being replaced, and the second one is needed in FY 2026.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$275,000	\$0	\$0	\$0	\$0	\$275,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$275,000	\$0	\$0	\$0	\$0	\$275,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000



Capital Item Detail

2006 F-150 (#190) Replacement in Recreation

Department:	Recreation	Location:	Sanford Stadium
Division:	Recreation Facilities	District:	1
Account Number:	360-5502-575.64-00	Project Number:	LSVEH
Type:	Replacement	Useful Life:	10 years

Description:

Request to replace the 2006 F-150 (Vehicle 190) in the Recreation Department with Unit 9, valued at \$10,000, from the Building Department.

Justification:

Unit 190 meets two criteria for replacement being a model year 2006 (19 years old) and has a cost to repair ratio of 81%. This truck is used mainly for special events at Mike Kerby Park. Transferring a vehicle from Building Department will prevent the City from having to purchase a new vehicle that may not be used everyday.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$250	\$250	\$250	\$250	\$250	\$1,250



Capital Item Detail

Acquire Bldg Dept. Unit 39 (FD2373)

Department:	Recreation	Location:	City Wide
Division:	Parks & Grounds	District:	City Wide
Account Number:	360-5508-572.64-00	Project Number:	PGVEH
Type:	Replacement	Useful Life:	3 years

Description:

1/2 Ton Pickup Truck

Justification:

Parks & Grounds is proposing the transfer of Building Department's Unit #39 (FD2373) to replace Unit 182, which currently meets all three established criteria for replacement. This approach aims to utilize existing resources efficiently, minimizing costs associated with acquiring a brand-new vehicle.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$14,000	\$0	\$0	\$0	\$0	\$14,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$14,000	\$0	\$0	\$0	\$0	\$14,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Speer Grove Park Playground/Swing Rehab

Department:	Recreation	Location:	Park Facilities
Division:	Parks & Grounds	District:	1
Account Number:	132-5508-572.63-00	Project Number:	PG2215
Type:	Replacement	Useful Life:	10 years

Description:

Replace swings at Speer Grove Park.

Justification:

The swing was taken down because it no longer met safety standards and had become unsafe due to its age and the environmental factors like the tree roots nearby. The National Recreation and Parks Association (NRPA) sets guidelines to ensure public recreational areas are safe. The swing no longer met those standards, removing it was a necessary step to prevent accidents.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
132 Recreation Impact Fees Fund	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Flat Roof Repair at Westside Community Center

Department:	Recreation	Location:	Community Center - Westside
Division:	Recreation Facilities	District:	2
Account Number:	360-5502-575.46-00	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Repair of the 25-year-old flat roof at the Dr. Velma H. Williams Westside Community Center is requested. This roof, which covers 7,500 square feet, including the lobby and multipurpose room, is critical to the facility's infrastructure.

Justification:

Timely repairs are essential to prevent further water damage to the interior and to ensure the continued safety and functionality of the building. Addressing these issues now will help maintain the facility in good condition and extend its lifespan, allowing it to continue serving the community effectively.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Flooring Replacement at Triplett Community Center

Department:	Recreation	Location:	Community Center - Jeff Triplett
Division:	Recreation Facilities	District:	1
Account Number:	360-5502-575.46-00	Project Number:	SFA10
Type:	Replacement	Useful Life:	10 years

Description:

Request for vinyl floor replacement at the Jeff Triplett Community Center.

Justification:

The flooring at the Jeff Triplett Community Center has not been updated since the City acquired the building from the Seminole County School Board. Due to heavy use for afterschool programs, camps, and recreational activities, new solid flooring and baseboards are required to maintain the facility's functionality and appearance.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$45,000	\$0	\$0	\$0	\$0	\$45,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$45,000	\$0	\$0	\$0	\$0	\$45,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Restroom Addition at Triplett Community Center

Department:	Recreation	Location:	Community Center - Jeff Triplett
Division:	Recreation Facilities	District:	1
Account Number:	132-5502-575.62-00	Project Number:	NEW
Type:	New	Useful Life:	30 years

Description:

An additional restroom facility is required at the Triplett Community Center to accommodate the needs of the more than 125 individuals regularly using the space. Currently, there are only three toilets available, which is insufficient for the facility's capacity.

Justification:

According to guidelines for youth-hosting facilities, there must be two sinks and toilets for every 45 children, with an additional set for every 30 children thereafter. Furthermore, additional ADA-compliant restrooms are necessary to ensure accessibility and meet legal requirements in this multi-floor facility. Expanding restroom facilities will improve the overall experience and ensure the center remains functional and compliant.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
132 Recreation Impact Fees Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Capital Amenities

Department:	Recreation	Location:	City Wide
Division:	Parks & Grounds	District:	City Wide
Account Number:	360-5508-572.46-00	Project Number:	PGEQP
Type:	Replacement	Useful Life:	1 year

Description:

For replacement of items such as water fountains, doggy stations, benches, picnic tables, trash receptacles, basketball nets, backboards, tennis nets, ash urns, toilet seats, toilet paper dispensers, soap dispenser, swing seats, swing chains, grills, park signs, rubber mulch and binding material,

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 (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$218,000	\$218,000	\$218,000	\$218,000	\$218,000	\$1,090,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$218,000	\$218,000	\$218,000	\$218,000	\$218,000	\$1,090,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Clam Truck Replacement

Department:	Public Works	Location:	City Hall
Division:	Streets	District:	City Wide
Account Number:	360-4047-541.64-00	Project Number:	PWEQP
Type:	Replacement	Useful Life:	10 years

Description:

Replacement self-loader combination pick-up/dump truck. Class VII Chassis Truck w/ Dump Body as well as fully articulating knuckle boom w/ two piece clam pickup jaws.

Justification:

Unit 1220 (PW2398) is a model year 2017 (8 years old) and has 3,639 engine hours on it. This is equivalent to 218,340 miles worth of engine wear. Due to the heavy use of this piece of equipment during hurricane cleanup and abusive environment it is subjected to, Fleet recommends to re-capitalize the value of this truck at auction while it is still 100% functional and replace it with a new unit. These particular trucks are considered essential equipment during disaster response.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$225,000	\$0	\$0	\$0	\$0	\$225,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$225,000	\$0	\$0	\$0	\$0	\$225,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Furniture for Public Works Operational Building

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	360-4047-541.64-00 402-4045-541.52-00	Project Number:	PWBLD
Type:	New	Useful Life:	10 years

Description:

Office furniture to be used in the new Public Works operations building

Justification:

The Public Works department will be building a new Public Works Emergency operations building. This is where the administrative, superintendents, and management offices will be. We are requesting money for the offices to be furnished, along with a portion of the breakroom and conference room. A total of six divisions will have staff in the building.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Cameras at 26th Street

Department:	Public Works	Location:	City Hall
Division:	Facility Maintenance	District:	City Wide
Account Number:	360-4046-539.64-00	Project Number:	PW2402
Type:	New	Useful Life:	10 years

Description:

Security cameras at the 26th Street dump yard.

Justification:

On numerous occasions equipment has been damaged at our 26th street dump yard. In fiscal year 25 the Department will replace the fence around the yard. Cameras are needed for better security and safety for the employees that work there and the equipment in the yard.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Unit 112 Truck replacement - Fleet

Department:	Public Works	Location:	City Hall
Division:	Fleet Maintenance	District:	City Wide
Account Number:	360-4042-539.64-00	Project Number:	PWVEH
Type:	Replacement	Useful Life:	10 years

Description:

Replacement pickup truck for Fleet Parts Dept. ½ ton pickup, long bed w/ electric tommy gate

Justification:

Unit 112 (PW5555) is a 1998 model year (27 years old). Replacement parts are becoming obsolete, as well as the pickup bed is extremely worn from years of heavy use from hauling tires.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Furniture for Public Works Operational Building

Department:	Public Works	Location:	City Wide
Division:	Fleet Maintenance	District:	City Wide
Account Number:	360-4042-539.64-00 360-4001-539.52-00	Project Number:	PWBLD
Type:	New	Useful Life:	10 years

Description:

Office furniture to be used at the Public Works operations building

Justification:

The Public Works department will be building a new Public Works Emergency operations building. This is where the administrative, superintendents, and management offices will be. We are requesting money for the offices to be furnished, along with a portion of the breakroom and conference room. A total of six divisions will have staff in the building.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
360 Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Building Vehicles

Department:	Development Services	Location:	City Wide
Division:	Building	District:	City Wide
Account Number:	135-1114-524.64-00	Project Number:	DSVEH
Type:	Replacement	Useful Life:	5 years

Description:

Replacement of 7 Building Vehicles.

Justification:

Standardization of the fleet and to provide depreciated vehicles available to other departments for purchase.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
135 Building Inspection Fund	\$245,000	\$0	\$0	\$0	\$0	\$245,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$245,000	\$0	\$0	\$0	\$0	\$245,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	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:	138-4047-541.63-00	Project Number:	RS0708
Type:	Replacement	Useful Life:	15 years

Description:

Full depth rehab and resurfacing on city-maintained roadways

Justification:

To maintain safety for the city visitors and residents the roads are studied and put on a schedule to have a rehab.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$3,500,000	\$3,500,000	\$2,500,000	\$0	\$0	\$9,500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$3,500,000	\$3,500,000	\$2,500,000	\$0	\$0	\$9,500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$3,095,000	\$0	\$0	\$0	\$0	\$3,095,000

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Traffic Conditions - Calming

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.64-00	Project Number:	NEW
Type:	Replacement	Useful Life:	1 year

Description:

Traffic calming software

Justification:

Software updates all their information every 14 days. studies the average speed, analytics of traffic

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Concrete Repairs

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	15 years

Description:

Concrete replacement

Justification:

City-wide concrete replacement for crack, and trip hazards.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Speed Tables

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.63-00	Project Number:	NEW
Type:	New	Useful Life:	10 years

Description:

Speed tables to be installed in city-maintained roads as needed

Justification:

To reduce vehicle speed and improve road safety

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Striping, Traffic Loops

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	15 years

Description:

Miscellaneous concrete repairs, striping for roads, and traffic loops

Justification:

Miscellaneous concrete repairs as trip hazards are identified. Striping on roadways and traffic loops.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$75,000	\$0	\$0	\$0	\$0	\$75,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$75,000	\$0	\$0	\$0	\$0	\$75,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Second Floor City Hall Renovations

Department:	City Manager	Location:	City Hall
Division:	Administration	District:	City Wide
Account Number:	138-0102-512.62-00	Project Number:	NEW
Type:	New	Useful Life:	50 years

Description:

Project for the redesign and renovation of the second floor of city hall. The current layout will be renovated to allow for more efficient use of space.

Justification:

City hall needs to redesign and renovate the current second floor layout to accommodate the increase in employees for the departments on the second floor. Several layout changes are also needed to accommodate department specific needs in non-office space.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$2,203,920	\$0	\$0	\$0	\$0	\$2,203,920

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$2,203,920	\$0	\$0	\$0	\$0	\$2,203,920

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Public Works Operational Building

Department:	Public Works	Location:	City Wide
Division:	Streets	District:	City Wide
Account Number:	138-4047-541.62-00	Project Number:	PWBLD
Type:	New	Useful Life:	50 years

Description:

Public Works emergency operations building located on West Fulton

Justification:

Public Works emergency operations building is in design and will house the Public Works administration staff, equipment, and be the emergency operations building in emergencies to have a quicker response after the storm

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$2,483,000	\$0	\$0	\$0	\$0	\$2,483,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$2,483,000	\$0	\$0	\$0	\$0	\$2,483,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Variable Air Volume Replacement

Department:	Public Works	Location:	City Hall
Division:	Facility Maintenance	District:	City Wide
Account Number:	138-4046-539.64-00	Project Number:	PWEQP
Type:	Replacement	Useful Life:	30 years

Description:

Variable air volume, a type of heating, ventilation, and air conditioning (HVAC) system that adjusts airflow to meet the needs of a space. VAV systems are more energy efficient than constant air volume (CAV) systems.

Justification:

The variable air volume (VAV) is in need of replacement at city hall. It has met its useful life and the division plans on replacing part in fiscal year 26 and the other part in fiscal year 27

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$100,000	\$100,000	\$0	\$0	\$0	\$200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$100,000	\$100,000	\$0	\$0	\$0	\$200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Caulking of Windows at City Hall

Department:	Public Works	Location:	City Hall
Division:	Facility Maintenance	District:	City Wide
Account Number:	138-4046-539.63-00	Project Number:	PW0701
Type:	Replacement	Useful Life:	50 years

Description:

Remove and replace the caulking around the windows at City Hall.

Justification:

Depending on the wind and rain force some offices experience water coming through the windows. After inspecting the windows it was determined that the caulking needed to be replaced due to the age.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
138 3rd Generation Sales Tax Fund	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Public Works Operational Building

Department:	Utility	Location:	City Wide
Division:	Customer Service	District:	City Wide
Account Number:	452-4510-536.62-00 401-4002-534.62-00	Project Number:	PWBLD
Type:	New	Useful Life:	50 years

Description:

Additional construction cost for the Public Works operations building.

Justification:

The Public Works department is in the design phase of the Public Works operations building on Fulton Street. The building is designed to withhold a category 4 hurricane. The Public Works department plan on housing the administrative staff, management staff and equipment in the facility.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$342,000	\$0	\$0	\$0	\$0	\$342,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$342,000	\$0	\$0	\$0	\$0	\$342,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pipelining

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.63-00	Project Number:	ST0902
Type:	Replacement	Useful Life:	50 years

Description:

Restore/repair existing stormwater pipes using liner

Justification:

Storm drain lines have a design life and cipp lining can restore existing pipe to new again condition. Corrugated metal pipes (CMP) designed to resist corrosion do and have failed.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Secondary Drainage

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.63-00	Project Number:	ST093
Type:	Replacement	Useful Life:	50 years

Description:

Improvements to existing stormwater system to address issues as they arise. Example would be to install larger pipe where system cannot keep up with heavy rain inflow or replace a collapsed pipe/inlet that failed due to unforeseen circumstances.

Justification:

Addresses many minor issues that arise each year due to changes within a stormwater drainage shed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,450,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,450,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Box Culvert McCracken

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	2
Account Number:	402-4045-541.63-00	Project Number:	NEW
Type:	New	Useful Life:	50 years

Description:

Design and construction to replace or upgrade existing box culvert under McCracken Road at the railroad tracks to provide roadway shoulders for safety and a place to construct a sidewalk.

Justification:

Currently the existing box culvert is just barely wider than the roadway causing erosion issues and not providing a safe shoulder or space to provide pedestrian crossing of the railroad tracks.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$175,000	\$1,850,000	\$0	\$0	\$0	\$2,025,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$175,000	\$1,850,000	\$0	\$0	\$0	\$2,025,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

24th Street and Revona Inlets

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	1
Account Number:	402-4045-541.63-00	Project Number:	NEW
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 (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$150,000	\$1,100,000	\$0	\$0	\$0	\$1,250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$150,000	\$1,100,000	\$0	\$0	\$0	\$1,250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Millcreek East of Persimmon

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	2
Account Number:	402-4045-541.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	50 years

Description:

Replace existing ditch with underground pipe and inlets.

Justification:

City has to maintain existing ditch through properties which we do not have an easement. Property owners have agreed to provide an easement if the city pipes the ditch. A piped system will be much easier and less costly for the city to maintain.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$100,000	\$1,600,000	\$0	\$0	\$0	\$1,700,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$100,000	\$1,600,000	\$0	\$0	\$0	\$1,700,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lily Court Drainage Pond

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	1
Account Number:	402-4045-541.63-00	Project Number:	NEW
Type:	New	Useful Life:	50 years

Description:

Design and construct a new drainage retention pond at the corner of Lily Court and 20th Street.

Justification:

20th Street floods regularly during normal afternoon thunderstorms and tropical events. Homes were also flooded during Hurricane Ian.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$200,000	\$2,300,000	\$0	\$0	\$0	\$2,500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$200,000	\$2,300,000	\$0	\$0	\$0	\$2,500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Sweeper Replacement

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.64-00	Project Number:	STEQP
Type:	Replacement	Useful Life:	15 years

Description:

Medium-Duty Truck Chassis w/ Street Sweeper Body

Justification:

Unit 82 is the oldest Street Sweeper has been heavily utilized with 7,904 engine hours. This is equivalent to 474,240 miles of engine wear. In addition to this, the dual-engine setup on this machine has antiquated diesel after-treatment technology that is obsolete and experiencing frequent breakdowns which disables the machine, and requires towing off the roadway.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$325,000	\$0	\$0	\$0	\$0	\$325,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$325,000	\$0	\$0	\$0	\$0	\$325,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Public Works Operational Building

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.62-00	Project Number:	PWBLD
Type:	New	Useful Life:	50 years

Description:

Public Works operations building

Justification:

The Public Works department is in design of the public works operations building due to higher/inflation costs of construction materials more funds are needed to fund the construction.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$2,175,000	\$0	\$0	\$0	\$0	\$2,175,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$2,175,000	\$0	\$0	\$0	\$0	\$2,175,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Furniture for Public Works Operational Building

Department:	Utility	Location:	City Wide
Division:	Customer Service	District:	City Wide
Account Number:	452-4510-536.64-00 401-4002-534.52-00	Project Number:	PWBLD
Type:	New	Useful Life:	10 years

Description:

Office furniture for the Public Works Operations Building

Justification:

The Public Works Dept will be building a new Public Works Emergency Operations Building. This is where the administrative, superintendents, and management offices will be. We are requesting money for the offices to be furnished, along with a portion of the breakroom and conference room. A total of six divisions will have staff in the building.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment Shed 26th Streets

Department:	Public Works	Location:	City Wide
Division:	Stormwater	District:	City Wide
Account Number:	402-4045-541.63-00	Project Number:	NEW
Type:	New	Useful Life:	25 years

Description:

This is a 50' x 100' pole barn

Justification:

Purchased a shaker in FY25 for \$167,000 and we have a loader that will be out at 26th. This will help extend the life of the equipment.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
402 Stormwater Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Customer Service

Department:	Utility	Location:	City Wide
Division:	Customer Service	District:	City Wide
Account Number:	452-4510-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous equipment replacement in the admin water division

Justification:

Replacement of equipment due to unforeseen failure.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Decommission Utility Customer Service Printer

Department:	Utility	Location:	City Hall
Division:	Customer Service	District:	1
Account Number:	452-4510-536.31-00	Project Number:	NEW
Type:	New	Useful Life:	10 years

Description:

Utility Customer Service reports are generated on aging printer technology. The printer is over 15 years old and needs to be replaced with a new device. However, there are numerous reports that need to be modified to format properly on newer technology.

Justification:

The aging device and reports are costly to maintain with limited formatting options. The new reports will be designed to print on any office printer solution.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$-10,000	\$-10,000	\$-10,000	\$-10,000	\$-10,000	\$-50,000



Capital Item Detail

Main WTP Improvements

Department:	Utility	Location:	Water Plant - Main
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.46-00	Project Number:	WW2506
Type:	Replacement	Useful Life:	50 years

Description:

Various capital repairs at the main water plant

Justification:

Required funding for unforeseen equipment failures.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$57,964	\$59,703	\$61,494	\$63,203	\$65,239	\$307,603

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$57,964	\$59,703	\$61,494	\$63,203	\$65,239	\$307,603

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Auxiliary Plant Improvements

Department:	Utility	Location:	City Wide
Division:	Auxiliary Plant	District:	City Wide
Account Number:	452-4522-536.46-00	Project Number:	WW1402
Type:	Replacement	Useful Life:	50 years

Description:

Auxiliary plant repairs and improvements

Justification:

This is for maintenance of the auxiliary plant when needed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$75,000	\$59,703	\$61,494	\$63,338	\$65,239	\$324,774

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$75,000	\$59,703	\$61,494	\$63,338	\$65,239	\$324,774

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Replace Diesel Engines for Freeze Protection

Department:	Utility	Location:	City Wide
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	25 years

Description:

Replace diesel engines for freeze protection

Justification:

Theses pumps are over 35 years old

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Main WTP Improvements - 1, 4 Dioxane

Department:	Utility	Location:	Water Plant - North
Division:	Main Plant	District:	City Wide
Account Number:	452-4521-536.63-00	Project Number:	WW2501
Type:	New	Useful Life:	50 years

Description:

This is possibly grant funded for 1,4 dioxane

Justification:

Needed for water filtration process to remove 1,4 Dioxane and PFAS.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$27,572,000	\$7,538,200	\$0	\$0	\$0	\$35,110,200

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$27,572,000	\$7,538,200	\$0	\$0	\$0	\$35,110,200

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

LCRR Compliance Services

Department:	Utility	Location:	Water Plant - Main
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.31-00	Project Number:	WW2304
Type:	New	Useful Life:	1 year

Description:

Federal Lead and Copper Rule (LCR), Revisions (LCRR)

Justification:

Lead and Copper Rule is to protect public health by reducing lead and copper levels in drinking water

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Well Water Rehab (Ongoing)

Department:	Utility	Location:	City Wide
Division:	Well Fields	District:	City Wide
Account Number:	452-4525-536.63-00	Project Number:	WD1403
Type:	Replacement	Useful Life:	15 years

Description:

Ongoing well water rehabilitation

Justification:

General maintenance of the city's well water system.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$168,826	\$173,891	\$179,091	\$184,463	\$190,015	\$896,286

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$168,826	\$173,891	\$179,091	\$184,463	\$190,015	\$896,286

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vehicle Replacement - Water Treatment Plant

Department:	Utility	Location:	Water Plant - Main
Division:	Main Plant	District:	City Wide
Account Number:	452-4521-536.64-00	Project Number:	UTVEH
Type:	Replacement	Useful Life:	10 years

Description:

Vehicle replacement - water treatment plant

Justification:

Vehicle replacement for the Utilities division as the fleet superintendent sees fit.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$50,000	\$0	\$0	\$55,000	\$0	\$105,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$50,000	\$0	\$0	\$55,000	\$0	\$105,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Elevated Water Tank - Maintenance Contract

Department:	Utility	Location:	City Wide
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.34-00	Project Number:	WW0901
Type:	New	Useful Life:	50 years

Description:

Maintenance contract for the elevated water tanks

Justification:

Required to maintain the integrity of the elevated tank.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Other Contractual Services	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Plants Admin

Department:	Utility	Location:	City Wide
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	10 years

Description:

Miscellaneous equipment and hardware for the utilities plants office staff this could be IT related, office furniture, etc.

Justification:

The plants admin staff will need new or replacement equipment, hardware, office furniture for the offices to be able to function.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$100,000	\$150,000	\$154,500	\$159,135	\$163,909	\$727,544

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$100,000	\$150,000	\$154,500	\$159,135	\$163,909	\$727,544

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repairs at Plants for Water Quality

Department:	Utility	Location:	City Wide
Division:	Plant Operations	District:	City Wide
Account Number:	452-4520-536.46-00	Project Number:	WW2506
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous repair at the plants as needed

Justification:

Miscellaneous repairs at the plants for water quality

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Sanford N Water Reclamation Facility Improvement

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.46-00	Project Number:	WW1601
Type:	Replacement	Useful Life:	50 years

Description:

Sanford north water reclamation facility Improvements

Justification:

General improvements not specifically outlined in a separated capital form

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$752,000	\$260,000	\$275,000	\$275,000	\$275,000	\$1,837,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$752,000	\$260,000	\$275,000	\$275,000	\$275,000	\$1,837,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Security Improvements

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	NEW
Type:	New	Useful Life:	15 years

Description:

Security improvements at the plants

Justification:

Security improvements need to be completed for the safety of employees and the city's infrastructure

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$100,000	\$0	\$0	\$0	\$100,000	\$200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$100,000	\$0	\$0	\$0	\$100,000	\$200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Electrical Upgrades

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	WW1902
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous electrical upgrades

Justification:

Electrical system improvements throughout the plant are needed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

New Site 10 Reclaimed Water Pumping Station

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	WW2505
Type:	New	Useful Life:	50 years

Description:

New Site 10 reclaimed water pumping station - reclaimed/alternative water system

Justification:

Site 10 is an integral part of the city treatment process.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$390,000	\$5,000,000	\$770,000	\$0	\$0	\$6,160,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$390,000	\$5,000,000	\$770,000	\$0	\$0	\$6,160,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Site 10 Maint. and Culverts

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	WW1405
Type:	Replacement	Useful Life:	20 years

Description:

Site 10 maintenance and adding culverts

Justification:

Site 10 is an integral part of the city treatment process.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Front Entrance Wall, Gate and Landscaping

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.46-00	Project Number:	WW2004
Type:	Replacement	Useful Life:	15 years

Description:

Front Entrance Wall, Gate and Landscaping

Justification:

The wall will better secure, obstruct the view for safety while adding landscape for appeal of the treatment plant.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Mill Creek Stabilization

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	RW2403
Type:	New	Useful Life:	10 years

Description:

Mill Creek stabilization

Justification:

Creek bank stabilization will prevent washouts of the creek.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vehicle Replacement SNWF

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.64-00	Project Number:	UTVEH
Type:	Replacement	Useful Life:	15 years

Description:

Vehicle Replacement SNWF

Justification:

Various vehicle replacements at the north water plant as the fleet superintendent sees fit.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$50,000	\$200,000	\$50,000	\$100,000	\$600,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$200,000	\$50,000	\$200,000	\$50,000	\$100,000	\$600,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Metal Building South of SNWRF and Infrastructure

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.62-00	Project Number:	NEW
Type:	New	Useful Life:	30 years

Description:

Metal building on parcel south of SNWRF and infrastructure

Justification:

The north plant has expensive equipment that needs to be covered to be protected from the elements and extend the life.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Buildings	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Study, Close Front Entrance, New Bridge

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	RW2405
Type:	Replacement	Useful Life:	30 years

Description:

Bridge Study + Close Front Entrance + New Bridge at Mill Creek

Justification:

Due to heavy trucks, erosion and age a bridge study is needed at Mill Creek at this time the division plans to close the front gate which will help secure the plant.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,500,000	\$150,000	\$0	\$0	\$0	\$1,650,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,500,000	\$150,000	\$0	\$0	\$0	\$1,650,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Actiflo Rehabilitation and Upgrades-SNWRP

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	RW2404
Type:	Replacement	Useful Life:	20 years

Description:

Actiflo® Rehabilitation and Upgrades

Justification:

Actiflo® is ideal for drinking water and is particularly efficient in treating algal bloom, removing phosphorus and reducing the taste and odor associated with algae.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment Replacement - North Plant

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Equipment replacement

Justification:

Replacement of equipment based on unforeseen failures.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$300,000	\$150,000	\$154,500	\$159,135	\$163,909	\$927,544

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$300,000	\$150,000	\$154,500	\$159,135	\$163,909	\$927,544

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

New Grit Remover - North Plant

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	WW2512
Type:	New	Useful Life:	25 years

Description:

New grit remover for the north plant

Justification:

A grit removal-equalization basin is a part of a wastewater treatment system that removes grit and equalizes the flow of wastewater

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$500,000	\$2,200,000	\$0	\$0	\$0	\$2,700,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$500,000	\$2,200,000	\$0	\$0	\$0	\$2,700,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Reclaim Water Repair and Maintenance

Department:	Utility	Location:	City Wide
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.46-00	Project Number:	WW1406
Type:	Replacement	Useful Life:	15 years

Description:

Miscellaneous reclaimed water repairs and maintenance

Justification:

Due to age lines break and need to be repaired

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Polymer Staging Area - SNWRF

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	10 years

Description:

Polymer staging area

Justification:

Polymers are primarily used to help manage the process of drying and consolidating sludge. The Utilities division is adding an area to store and transfer plant polymer.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Cloth Filtration System - SNWRF

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	NEW
Type:	New	Useful Life:	20 years

Description:

Cloth Filtration System at the SNWRF

Justification:

Cloth filters are an effective method of removing impurities and solid particles from water, ensuring its clarity and safety

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$3,600,000	\$3,000,000	\$3,000,000	\$0	\$0	\$9,600,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$3,600,000	\$3,000,000	\$3,000,000	\$0	\$0	\$9,600,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Seasonal Discharge Control Valve & Facility Irriga

Department:	Utility	Location:	Water Plant - North
Division:	North Plant	District:	City Wide
Account Number:	452-4527-536.63-00	Project Number:	WW1605
Type:	Replacement	Useful Life:	10 years

Description:

Seasonal discharge control valve and facility irrigation system

Justification:

Seasonal discharge control valve and facility irrigation system will control the flow of water through the valves.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,500,000	\$150,000	\$0	\$0	\$0	\$1,650,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,500,000	\$150,000	\$0	\$0	\$0	\$1,650,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment - SSWRC

Department:	Utility	Location:	Water Plant - South
Division:	South Plant	District:	City Wide
Account Number:	452-4528-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	13 years

Description:

Equipment - SSWRC

Justification:

Equipment replacement for the south water plant as needed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$100,000	\$59,703	\$61,494	\$63,339	\$65,239	\$349,775

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$100,000	\$59,703	\$61,494	\$63,339	\$65,239	\$349,775

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repairs and Maintenance-South Plant

Department:	Utility	Location:	Water Plant - South
Division:	South Plant	District:	City Wide
Account Number:	470-4528-536.46-00	Project Number:	WW0707
Type:	Replacement	Useful Life:	50 years

Description:

Misc repairs and maintenance

Justification:

Miscellaneous repairs and maintenance at the plant

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
470 Sewer Impact Fee Fund	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Sludge Holding Tank No. 2, Equipment Building

Department:	Utility	Location:	Water Plant - South
Division:	South Plant	District:	City Wide
Account Number:	470-4528-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	25 years

Description:

Sludge holding tank no. 2, equipment building, blowers, pumps

Justification:

Equipment replacement needed for the plant to operate efficiently.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
470 Sewer Impact Fee Fund	\$660,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,660,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$660,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,660,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

BFP Control Panel and Fourth Reclaimed Water Pump

Department:	Utility	Location:	City Wide
Division:	South Plant	District:	City Wide
Account Number:	452-4528-536.64-00	Project Number:	UTEQP
Type:	New	Useful Life:	50 years

Description:

BFP Control Panel and Fourth Reclaimed Water Pump

Justification:

This is needed to improve plant efficiency.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$165,000	\$0	\$0	\$0	\$0	\$165,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Grit Remover-Equalization Basin

Department:	Utility	Location:	Water Plant - South
Division:	South Plant	District:	City Wide
Account Number:	452-4528-536.63-00	Project Number:	WW2512
Type:	New	Useful Life:	50 years

Description:

FY2026 - The Plants Division will be in the design phase of the grit remover-equalization basin

Justification:

A grit removal-equalization basin is a part of a wastewater treatment system that removes grit and equalizes the flow of wastewater

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$250,000	\$3,500,000	\$0	\$0	\$0	\$3,750,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$250,000	\$3,500,000	\$0	\$0	\$0	\$3,750,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Expansion of SSWRC to 6.0 MGD

Department:	Utility	Location:	Water Plant - South
Division:	South Plant	District:	City Wide
Account Number:	452-4528-536.63-00	Project Number:	WW2510
Type:	Replacement	Useful Life:	50 years

Description:

Expansion of SSWRC to 6.0 MGD

Justification:

Due to growth Sanford South Water Resource Center needs to be expanded

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$6,000,000	\$5,500,000	\$1,750,000	\$0	\$0	\$13,250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$6,000,000	\$5,500,000	\$1,750,000	\$0	\$0	\$13,250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station Rehabilitation/Replacement

Department:	Utility	Location:	City Wide
Division:	Lift Stations	District:	City Wide
Account Number:	452-4529-536.46-00	Project Number:	WW0803
Type:	Replacement	Useful Life:	50 years

Description:

Lift Station Rehabilitation/Replacement - Capitalized

Justification:

Due to age and capacity, rehabilitation is needed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Repair, Maintenance - Lift Stations

Department:	Utility	Location:	City Wide
Division:	Lift Stations	District:	City Wide
Account Number:	452-4529-536.46-00	Project Number:	WW0803
Type:	Replacement	Useful Life:	50 years

Description:

Repairs to lift stations

Justification:

Repairs to the lift stations

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station Panels

Department:	Utility	Location:	City Wide
Division:	Lift Stations	District:	City Wide
Account Number:	452-4529-536.64-00	Project Number:	PWEQP
Type:	Replacement	Useful Life:	10 years

Description:

Lift station panel replacements

Justification:

Due to age the lift station panels need to be replaced

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station Generators/Diesel Pumps

Department:	Utility	Location:	City Wide
Division:	Lift Stations	District:	City Wide
Account Number:	452-4529-536.64-00	Project Number:	PWEQP
Type:	New	Useful Life:	10 years

Description:

Lift station generators and diesel pumps

Justification:

Every year we add or replace generators at the lift stations. It is the department's goal to have a generator at every lift station throughout the city.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

AMI New Meters

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	WW2411
Type:	New	Useful Life:	20 years

Description:

Core and Main new meters for new development

Justification:

These are meters for new development that were not included in the original contract

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Critical Water Valve Installation

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	WW2504
Type:	New	Useful Life:	50 years

Description:

Critical water valve installation

Justification:

The City does not have a current program and the valves are needed in the city

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Water Line Repairs

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.46-00	Project Number:	WW0716
Type:	Replacement	Useful Life:	50 years

Description:

Waterline repairs

Justification:

Repairs as needed to waterlines

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Line Renewal Replacement

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	WW0716
Type:	Replacement	Useful Life:	50 years

Description:

Line renewal replacement

Justification:

Water lines in the city need replacement and repairs in the downtown area due to the aging infrastructure.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Mayfair East Water Main Replacement

Department:	Utility	Location:	City Wide
Division:	Water	District:	1
Account Number:	452-4530-536.63-00	Project Number:	MF2301
Type:	Replacement	Useful Life:	20 years

Description:

Mayfair east water main replacement

Justification:

Removes outdated pipe that has reached the end of its useful life and replaces it with new appropriately sized new pipes.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$2,322,479	\$0	\$0	\$0	\$0	\$2,322,479

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$2,322,479	\$0	\$0	\$0	\$0	\$2,322,479

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Reclaim Water Discharge Line Repair

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.46-00	Project Number:	WD1601
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous reclaimed water discharge line repair

Justification:

Repair to reclaimed water lines when needed

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$115,927	\$119,405	\$122,987	\$126,677	\$130,477	\$615,473

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$115,927	\$119,405	\$122,987	\$126,677	\$130,477	\$615,473

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Line Replacement and Upsizing

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	460-4530-536.63-00	Project Number:	WW0716
Type:	New	Useful Life:	25 years

Description:

Line replacement and upsizing

Justification:

Due to growth in areas we need to provide the utilities services or upsize the lines that are in place.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
460 Water Impact Fee Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Pressure Gauges Along Water Main - LS's & SCADA

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.64-00	Project Number:	SW2400
Type:	Replacement	Useful Life:	10 years

Description:

Pressure gauges along water main's - tied to lift stations & SCADA

Justification:

Due to age the pressure gauges need to be replaced

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Hydrants

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	WW2503
Type:	Replacement	Useful Life:	20 years

Description:

Hydrant replacement and repairs.

Justification:

City wide hydrant need repairs and replacement due to aging infrastructure and the need for compliance as well as ISO ratings.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$350,000	\$1,150,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$200,000	\$200,000	\$200,000	\$200,000	\$350,000	\$1,150,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Valve Boxes

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.64-00	Project Number:	UTEQP
Type:	New	Useful Life:	50 years

Description:

Valve boxes

Justification:

A valve vault gives a lift station operator a clear view of the mechanical assembly

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocates

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	SW2402
Type:	New	Useful Life:	30 years

Description:

Utility relocates

Justification:

As development happens it causes the city to have to move utility lines

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Miscellaneous Utility Relocates

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous utility relocates

Justification:

Due to building, the city is required to move utility lines

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Upsala Reclaimed Watermain Relocate

Department:	Utility	Location:	City Wide
Division:	Water	District:	3
Account Number:	452-4530-536.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Upsala reclaimed watermain relocates

Justification:

The utilities department needs to relocate a watermain on Upsala to move it from a right of way.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$730,000	\$0	\$0	\$0	\$0	\$730,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$730,000	\$0	\$0	\$0	\$0	\$730,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Aero Lane relocates (PW Project)

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	NEW
Type:	Replacement	Useful Life:	20 years

Description:

Aero Lane relocates (PW Project)

Justification:

Public Works has a drainage project scheduled for Aero Lane, funds are being requested in Utilities to update the infrastructure while the roads are open and easier to access.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$550,000	\$0	\$0	\$0	\$0	\$550,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$550,000	\$0	\$0	\$0	\$0	\$550,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocates - Riverview

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.63-00	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

Utility relocates - Riverview

Justification:

Seminole County has a project in Riverview and the city needs to do relocates

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Utility Relocates - Celery Ave

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	460-4530-536.63-00	Project Number:	SW2402
Type:	Replacement	Useful Life:	50 years

Description:

Utility relocates on Celery Ave

Justification:

Seminole County has the trail project that requires us to move utilities.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
460 Water Impact Fee Fund	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Force Main Sanora to East Lake Mary Blvd

Department:	Utility	Location:	City Wide
Division:	Water	District:	1
Account Number:	452-4530-536.63-00	Project Number:	WW2508
Type:	New	Useful Life:	50 years

Description:

Force main on Sanford Ave from Sanora to East Lake Mary Blvd

Justification:

Force mains are used to convey wastewater from a lower to higher elevation one is needed on Sanford Ave from Sanora to east lake Mary Blvd.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$2,200,000	\$0	\$0	\$0	\$2,400,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$200,000	\$2,200,000	\$0	\$0	\$0	\$2,400,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Georgetown RW Main Relocation

Department:	Utility	Location:	City Wide
Division:	Water	District:	1
Account Number:	452-4530-536.63-00	Project Number:	WW2410
Type:	New	Useful Life:	20 years

Description:

Georgetown reclaimed water main relocation

Justification:

The Public Works department is working on their Georgetown project; there are reclaimed lines that need to be moved.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$150,000	\$200,000	\$200,000	\$0	\$0	\$550,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$150,000	\$200,000	\$200,000	\$0	\$0	\$550,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Water Division

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Miscellaneous equipment replacement in the water division

Justification:

Replacement of equipment due to unforeseen failure.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$110,000	\$235,000	\$85,000	\$95,000	\$95,000	\$620,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$110,000	\$235,000	\$85,000	\$95,000	\$95,000	\$620,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Valve Truck and Pickup Truck

Department:	Utility	Location:	City Wide
Division:	Water	District:	City Wide
Account Number:	452-4530-536.64-00	Project Number:	UTVEH
Type:	Replacement	Useful Life:	50 years

Description:

Valve truck and replacement pick up truck

Justification:

The department is implementing a valve program to better equip the division and city when there is a break. This will help isolate the break. A truck is needed for this employee. A replacement pick up truck is needed in FY 26, 28, and 30 meeting the city's replacement criteria.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$200,000	\$0	\$50,000	\$0	\$50,000	\$300,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$200,000	\$0	\$50,000	\$0	\$50,000	\$300,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Misc. Sewer Line and Force Main Rehabilitation

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	452-4540-536.46-00	Project Number:	WW1404
Type:	Replacement	Useful Life:	20 years

Description:

Miscellaneous sewer line and force main Rehabilitation

Justification:

This will assist in addressing the city's I&I issue for which the city has been cited by FDEP.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$800,000	\$800,000	\$800,000	\$1,500,000	\$0	\$3,900,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$800,000	\$800,000	\$800,000	\$800,000	\$0	\$3,900,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Manhole Repair and Replacement

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	452-4540-536.63-00	Project Number:	WW2510
Type:	Replacement	Useful Life:	25 years

Description:

Manhole repair and replacement

Justification:

Due to aging infrastructure, the city's manholes need to be repaired and replaced.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lift Station and Pipeline Improvements

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	470-4540-536.63-00	Project Number:	WW0803
Type:	Replacement	Useful Life:	20 years

Description:

Lift station and pipeline Improvements

Justification:

Due to the city's growth the lift stations in place need to be upsized for more capacity.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
470 Sewer Impact Fee Fund	\$4,700,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$12,700,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$4,700,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$12,700,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Lining for Sanitary

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	452-4540-536.63-00	Project Number:	WW2305
Type:	Replacement	Useful Life:	50 years

Description:

Lining for sanitary pipes

Justification:

Due to aging infrastructure the pipes need to be lined. This is also being requested through DEP

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,000,000	\$1,000,000	\$600,000	\$0	\$0	\$2,600,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,000,000	\$1,000,000	\$600,000	\$0	\$0	\$2,600,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Waste Water Transmission System Modeling

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	1
Account Number:	452-4540-536.31-00	Project Number:	WW2513
Type:	New	Useful Life:	50 years

Description:

Waste Water Transmission System Modeling

Justification:

Modeling is needed for the sewer/gravity system

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$120,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$120,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vacuum System Planning

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	1
Account Number:	452-4540-536.31-00	Project Number:	WW1903
Type:	New	Useful Life:	20 years

Description:

Vacuum system planning

Justification:

The vacuum sewer station is in the process of being updated. The division is wanting to work on planning for the rest of the system.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Professional Services	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Vacuum Sewer Maintenance

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	1
Account Number:	452-4540-536.46-00	Project Number:	UT2301
Type:	Replacement	Useful Life:	50 years

Description:

Vacuum sewer maintenance

Justification:

Ongoing maintenance

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Repair & Maintenance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment - WW Collection Systems

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	452-4540-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	15 years

Description:

Equipment - WW Collection Systems

Justification:

Miscellaneous equipment replacement in the sewer department as needed.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Equipment and Hardware - Sewer

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	City Wide
Account Number:	452-4540-536.64-00	Project Number:	UTEQP
Type:	Replacement	Useful Life:	50 years

Description:

Replacement equipment for the wastewater division

Justification:

Replacement of equipment based on unforeseen failures.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$110,000	\$85,000	\$85,000	\$95,000	\$95,000	\$470,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Machinery & Equipment	\$110,000	\$85,000	\$85,000	\$95,000	\$95,000	\$470,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



Capital Item Detail

Georgetown Sewer Relocations

Department:	Utility	Location:	City Wide
Division:	Sewer	District:	1
Account Number:	452-4540-536.63-00	Project Number:	WW2410
Type:	Replacement	Useful Life:	25 years

Description:

Gerorgetown sewer relocations

Justification:

Sewer relocation for the Georgetown project.

Funding Source (\$)	FY26	FY27	FY28	FY29	FY30	Total
452 Capital Replacement Fund	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Capital Improvement Expenditure (\$)	FY26	FY27	FY28	FY29	FY30	Total
Improve Other Than Buildings	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Estimated Revenue (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Operating Expenses (\$)	FY26	FY27	FY28	FY29	FY30	Total
	\$0	\$0	\$0	\$0	\$0	\$0



CITY OF
SANFORD
FLORIDA

GLOSSARY

- GLOSSARY

Glossary

Accrual Basis - Accounting basis whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Activity - A specified and distinguishable line of work performed by a division.

Adopted Budget - The original budget as approved by City Commission at the beginning of the fiscal year.

Ad Valorem Taxes - Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

Appropriation - An authorization made by the legislative body of a government, which permits officials to incur obligations and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Assets - Resources owned or held by the City, which have monetary value.

Balanced Budget - A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Budget - A plan of financial operation, embodying an estimate of proposed means of financing it. The Budget "operating budget" is the financial plan adopted for a single fiscal year. The "proposed budget" designates the financial plan initially developed by departments and presented by the City Manager to the City Commission for approval. The "final budget" is the plan as modified and finally approved by that body. The approved budget is authorized by resolution and specifies the legal spending limits for the fiscal year.

Glossary

Budget Amendment - A legal procedure utilized by the City Staff and City Commission to revise a budget appropriation.

Budget Document - The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts, which in total, comprises the annual revenue and expenditure plan.

Budget Message - A general discussion of the proposed budget presented in writing by the budget-making authority (City Manager) to the legislative body (City Commission).

Budgetary Control - The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal year.

Capital Improvement Program - A five-year plan for those expenditures anticipated within the City's capital improvement funds. It sets forth each project and its contemplated costs.

Current Taxes - Taxes that are levied and due within one year.

Encumbrances - Obligations in the form of purchase orders, contract or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures - The cost of goods received or services rendered whether cash payments have been made or encumbered.

Glossary

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1 through September 30.

Five-Year Capital Plan - A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part.

Fund - An accounting entity established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance - Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. Only the unassigned balance over the minimum fund balance policy, which for City of Sanford is 25% 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.