

BUDGET SUMMARY
Town of Astatula, Florida Fiscal Year 2025-2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF ASTATULA ARE 6.3%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund

7.5000

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	7.5000	\$ 1,272,000	\$ -	\$ -
Other Taxes	300,000	255,000	-	555,000
Licenses, Permits, and Fees	455,000	75,000	10,000	540,000
Intergovernmental	314,000	-	-	314,000
Charges for Services	248,000	-	274,000	522,000
Fines and Forfeitures	3,000	-	-	3,000
Miscellaneous	87,000	-	1,000	88,000
TOTAL SOURCES	2,679,000	330,000	285,000	3,294,000
Transfers	-	-	-	-
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 2,679,000	\$ 330,000	\$ 285,000	\$ 3,294,000
EXPENDITURES				
General Government	\$ 693,750	\$ -	\$ -	\$ 693,750
Public Safety	1,390,353	-	-	1,390,353
Physical Environment	222,515	-	225,215	447,730
Transportation	88,600	-	-	88,600
Cultural/Recreation	57,830	-	-	57,830
Capital Projects	8,800	330,000	-	338,800
Debt Service	-	-	-	-
TOTAL EXPENDITURES	2,461,848	330,000	225,215	3,017,063
Transfers	-	-	-	-
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 2,461,848	\$ 330,000	\$ 225,215	\$ 3,017,063

The tentative, adopted, and /or final budgets are on file in the Town of Astatula Administrative Office as a public record.

Town of Astatula, Florida
2026 Budget Summary
All Funds

	001	120	130	400	
	General Fund	Infrastructure	Impact Fees	Water	Total
Revenues					
Taxes - Ad Valorem	\$ 1,272,000	\$ -	\$ -	\$ -	\$ 1,272,000
Taxes - Other	300,000	255,000	-	-	555,000
Licenses, Permits, and Fees	455,000	-	75,000	10,000	540,000
Intergovernmental	314,000	-	-	-	314,000
Charges for Services	248,000	-	-	274,000	522,000
Fines and Forfeitures	3,000	-	-	-	3,000
Miscellaneous	87,000	-	-	1,000	88,000
Total Revenues	2,679,000	255,000	75,000	285,000	3,294,000
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 2,679,000	\$ 255,000	\$ 75,000	\$ 285,000	\$ 3,294,000
Expenditures					
General Government	\$ 693,750	\$ -	\$ -	\$ -	\$ 693,750
Public Safety	1,390,353	-	-	-	1,390,353
Physical Environment	222,515	-	-	225,215	447,730
Transportation	88,600	-	-	-	88,600
Cultural/Recreation	57,830	-	-	-	57,830
Capital Projects	8,800	255,000	75,000	-	338,800
Debt Service	-	-	-	-	-
Total Expenditures	2,461,848	255,000	75,000	225,215	3,017,063
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-
Total Expenditures & Uses	\$ 2,461,848	\$ 255,000	\$ 75,000	\$ 225,215	\$ 3,017,063

Town of Astatula, Florida
2026 Budget Summary
Total Budget - Comparative

City-Wide Budget	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,272,000	\$ 940,866	\$ 709,254	\$ 708,660	\$ 583,184
Taxes - Other	555,000	484,000	522,483	484,840	492,806
Licenses, Permits, and Fees	540,000	711,753	459,719	338,715	599,930
Intergovernmental	314,000	353,904	306,918	321,652	1,172,811
Charges for Services	522,000	530,295	493,684	324,800	345,667
Fines and Forfeitures	3,000	3,400	4,284	3,400	40,029
Miscellaneous	88,000	107,000	131,707	57,800	58,876
Total Revenues	3,294,000	3,131,218	2,628,049	2,239,867	3,293,303
Transfers	-	-	-	-	60,202
Use of Reserves	-	(292,265)	-	(11,094)	-
Total Revenues & Sources	\$ 3,294,000	\$ 2,838,953	\$ 2,628,049	\$ 2,228,773	\$ 3,353,505
Expenditures					
General Government	\$ 693,750	\$ 620,450	\$ 490,600	\$ 532,086	\$ 430,832
Public Safety	1,390,353	1,305,806	1,114,628	1,080,264	1,063,248
Physical Environment	447,730	445,175	261,185	293,075	228,049
Transportation	88,600	88,600	197,189	88,600	110,170
Cultural/Recreation	57,830	89,522	39,871	39,822	46,139
Capital Projects	338,800	289,400	146,867	194,926	548,370
Debt Service	-	-	-	-	-
Total Expenditures	3,017,063	2,838,953	2,250,340	2,228,773	2,426,808
Transfers	-	-	-	-	60,202
Contribution to Reserves	-	-	377,709	-	866,495
Total Expenditures & Uses	\$ 3,017,063	\$ 2,838,953	\$ 2,628,049	\$ 2,228,773	\$ 3,353,505

Town of Astatula, Florida
 2026 Budget Summary
 001 - General Fund

001 - GENERAL FUND	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,272,000	\$ 940,866	\$ 709,254	\$ 708,660	\$ 583,184
Taxes - Other	300,000	254,000	275,610	254,840	252,019
Licenses, Permits, and Fees	455,000	447,000	366,231	267,095	445,121
Intergovernmental	314,000	353,904	306,918	321,652	1,172,811
Charges for Services	248,000	279,806	224,299	211,998	200,709
Fines and Forfeitures	3,000	3,400	4,284	3,400	40,029
Miscellaneous	87,000	107,000	108,776	50,800	58,876
Total Revenues	2,679,000	2,385,976	1,995,372	1,818,445	2,752,749
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	95,358	-
Total Revenues & Sources	\$ 2,679,000	\$ 2,385,976	\$ 1,995,372	\$ 1,913,803	\$ 2,752,749
Expenditures					
General Government	\$ 693,750	\$ 620,450	\$ 487,453	\$ 532,086	\$ 405,451
Public Safety	1,390,353	1,305,806	1,072,963	1,080,264	864,961
Physical Environment	222,515	222,515	207,522	213,043	182,188
Transportation	88,600	88,600	80,318	88,600	110,170
Cultural/Recreation	57,830	89,522	39,871	39,822	46,139
Capital Projects	8,800	4,400	14,180	3,000	348,982
Debt Service	-	-	-	-	-
Total Expenditures	2,461,848	2,331,293	1,902,307	1,956,815	1,957,891
Transfers	-	-	-	-	-
Contribution to Reserves	-	54,683	93,065	-	794,858
Total Expenditures & Uses	\$ 2,461,848	\$ 2,385,976	\$ 1,995,372	\$ 1,956,815	\$ 2,752,749

Town of Astatula, Florida
 2026 Budget Summary
 120 - Infrastructure

120 - INFRASTRUCTURE	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	255,000	230,000	246,873	230,000	240,787
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	7,768	-	-
Total Revenues	255,000	230,000	254,641	230,000	240,787
Transfers	-	-	-	-	-
Use of Reserves	-	55,000	-	(61,474)	-
Total Revenues & Sources	\$ 255,000	\$ 285,000	\$ 254,641	\$ 168,526	\$ 240,787
Expenditures					
General Government	\$ -	\$ -	\$ 2,609	\$ -	\$ 6,258
Public Safety	-	-	-	-	3,129
Physical Environment	-	-	-	-	-
Transportation	-	-	116,871	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	255,000	285,000	108,831	168,526	155,707
Debt Service	-	-	-	-	-
Total Expenditures	255,000	285,000	228,311	168,526	165,094
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	26,330	-	75,693
Total Expenditures & Uses	\$ 255,000	\$ 285,000	\$ 254,641	\$ 168,526	\$ 240,787

Town of Astatula, Florida
 2026 Budget Summary
 130 - Impact Fees

130 - IMPACT FEES	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	75,000	237,000	84,875	59,412	139,497
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	6,740	7,000	-
Total Revenues	75,000	237,000	91,615	66,412	139,497
Transfers	-	-	-	-	-
Use of Reserves	-	(237,000)	-	-	-
Total Revenues & Sources	\$ 75,000	\$ -	\$ 91,615	\$ 66,412	\$ 139,497
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	75,000	-	23,856	23,400	43,681
Debt Service	-	-	-	-	-
Total Expenditures	75,000	-	23,856	23,400	43,681
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	67,759	-	95,816
Total Expenditures & Uses	\$ 75,000	\$ -	\$ 91,615	\$ 23,400	\$ 139,497

Town of Astatula, Florida
2026 Budget Summary
400 - Water Utility

400 - WATER UTILITY	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	10,000	27,753	8,613	12,208	15,312
Intergovernmental	-	-	-	-	-
Charges for Services	274,000	250,489	269,385	112,802	144,958
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	1,000	-	8,423	-	-
Total Revenues	285,000	278,242	286,421	125,010	160,270
Transfers	-	-	-	-	60,202
Use of Reserves	-	(55,582)	-	(44,978)	-
Total Revenues & Sources	\$ 285,000	\$ 222,660	\$ 286,421	\$ 80,032	\$ 220,472
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	225,215	222,660	53,663	80,032	45,861
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	225,215	222,660	53,663	80,032	45,861
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	232,758	-	174,611
Total Expenditures & Uses	\$ 225,215	\$ 222,660	\$ 286,421	\$ 80,032	\$ 220,472

Proposed Budget - General Fund (001)

Client: **202927 - Town of Astatula, Florida**
 Engagement: **2025 CFO - Town of Astatula, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **001 General Fund Budget**
 Fund Level: **Fund Subtype**
 Index: **GOV|GEN**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 001	General Fund				
001.276.000	Retained Earnings	0.00	54,683.00	67,623.00	0.00
001.281.200	Mitigation Fund Balance	0.00	0.00	(7,500.00)	0.00
001.281.250	Cemetery Veterans' Memorial	0.00	0.00	(1,477.00)	0.00
001.284.000	Fund Balance - Unassigned	0.00	0.00	(1,920,703.00)	0.00
110.276.000	Retained Earnings	0.00	0.00	14,531.00	0.00
110.281.400	Roads	0.00	0.00	(86,350.00)	0.00
Subtotal Fund : 001	Subgroup : [SS-01-01] Fund Balance	0.00	54,683.00	(1,933,876.00)	0.00
Subtotal All Funds Pr Subtotal [SS-01-01] Fund Balance		0.00	54,683.00	(1,933,876.00)	0.00
Subgroup : [SS-01-99]	Appropriated FB (Budget)				
Fund : 001	General Fund				
001.800.000	Carry Forward to Next Year	0.00	0.00	0.00	60,342.00
Subtotal Fund : 001	Subgroup : [SS-01-99] Appropriated FB (Budget)	0.00	0.00	0.00	60,342.00
Subtotal All Funds Pr Subtotal [SS-01-99] Appropriated FB (Budget)		0.00	0.00	0.00	60,342.00
All Funds Presented Group Total [SS-01] Fund Balance		0.00	54,683.00	(1,933,876.00)	60,342.00
Group : [REV-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 001	General Fund				
001.311.100	Ad Valorem Taxes	(1,272,000.00)	(940,866.00)	(709,254.00)	(708,660.00) 7.5000 millage @ 96%
Subtotal Fund : 001	Subgroup : [311] Property taxes	(1,272,000.00)	(940,866.00)	(709,254.00)	(708,660.00)
Subtotal All Funds Pr Subtotal [311] Property taxes		(1,272,000.00)	(940,866.00)	(709,254.00)	(708,660.00)
Subgroup : [312]	Sales and use taxes				
Fund : 001	General Fund				
110.312.300	County 9th Cent	(15,000.00)	(14,000.00)	(15,000.00)	(14,000.00) Flat; stat estimate pending
110.312.410	Local Option Gas Tax	(60,000.00)	(56,000.00)	(60,375.00)	(56,000.00) Flat; stat estimate pending
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	(75,000.00)	(70,000.00)	(75,375.00)	(70,000.00)
Subtotal All Funds Pr Subtotal [312] Sales and use taxes		(75,000.00)	(70,000.00)	(75,375.00)	(70,000.00)

Proposed Budget - General Fund (001)

Subgroup : [314]	Public service taxes				
Fund : 001	General Fund				
001.314.100	Utility Service Tax-Electricity	(172,000.00)	(148,000.00)	(156,222.00)	(148,000.00) 10% on FY24 actual
Subtotal Fund : 001	Subgroup : [314] Public service taxes	<u>(172,000.00)</u>	<u>(148,000.00)</u>	<u>(156,222.00)</u>	<u>(148,000.00)</u>
Subtotal All Funds Pr Subtotal [314] Public service taxes		<u>(172,000.00)</u>	<u>(148,000.00)</u>	<u>(156,222.00)</u>	<u>(148,000.00)</u>
Subgroup : [315]	Communications service tax				
Fund : 001	General Fund				
001.315.100	Communications Service Taxes	(53,000.00)	(36,000.00)	(43,247.00)	(36,000.00) Per state estimate 8/28/25
Subtotal Fund : 001	Subgroup : [315] Communications service tax	<u>(53,000.00)</u>	<u>(36,000.00)</u>	<u>(43,247.00)</u>	<u>(36,000.00)</u>
Subtotal All Funds Pr Subtotal [315] Communications service tax		<u>(53,000.00)</u>	<u>(36,000.00)</u>	<u>(43,247.00)</u>	<u>(36,000.00)</u>
Subgroup : [316]	BTR				
Fund : 001	General Fund				
001.316.200	Business Tax Receipts - Town	0.00	0.00	(766.00)	(840.00)
Subtotal Fund : 001	Subgroup : [316] BTR	<u>0.00</u>	<u>0.00</u>	<u>(766.00)</u>	<u>(840.00)</u>
Subtotal All Funds Pr Subtotal [316] BTR		<u>0.00</u>	<u>0.00</u>	<u>(766.00)</u>	<u>(840.00)</u>
All Funds Presented Group Total [REV-01] Taxes		<u>(1,572,000.00)</u>	<u>(1,194,866.00)</u>	<u>(984,864.00)</u>	<u>(963,500.00)</u>
Group : [REV-02]	Licenses & Permits				
Subgroup : [322]	Building Permits				
Fund : 001	General Fund				
001.322.100	Building Permits	(250,000.00)	(258,000.00)	(173,094.00)	(84,244.00)
Subtotal Fund : 001	Subgroup : [322] Building Permits	<u>(250,000.00)</u>	<u>(258,000.00)</u>	<u>(173,094.00)</u>	<u>(84,244.00)</u>
Subtotal All Funds Pr Subtotal [322] Building Permits		<u>(250,000.00)</u>	<u>(258,000.00)</u>	<u>(173,094.00)</u>	<u>(84,244.00)</u>
Subgroup : [323]	Franchise fees				
Fund : 001	General Fund				
001.323.100	Franchise Fee - Electricity	(150,000.00)	(150,000.00)	(136,781.00)	(150,000.00) 10% on FY24 actual
001.323.700	Franchise Fee - Solid Waste	(30,000.00)	(22,000.00)	(27,014.00)	(20,851.00) 10% on FY24 actual
Subtotal Fund : 001	Subgroup : [323] Franchise fees	<u>(180,000.00)</u>	<u>(172,000.00)</u>	<u>(163,795.00)</u>	<u>(170,851.00)</u>
Subtotal All Funds Pr Subtotal [323] Franchise fees		<u>(180,000.00)</u>	<u>(172,000.00)</u>	<u>(163,795.00)</u>	<u>(170,851.00)</u>
Subgroup : [329]	Other Permits				
Fund : 001	General Fund				
001.329.300	Planning & Zoning Review Fees	(25,000.00)	(17,000.00)	(29,342.00)	(12,000.00)
Subtotal Fund : 001	Subgroup : [329] Other Permits	<u>(25,000.00)</u>	<u>(17,000.00)</u>	<u>(29,342.00)</u>	<u>(12,000.00)</u>
Subtotal All Funds Pr Subtotal [329] Other Permits		<u>(25,000.00)</u>	<u>(17,000.00)</u>	<u>(29,342.00)</u>	<u>(12,000.00)</u>
All Funds Presented Group Total [REV-02] Licenses & Permits		<u>(455,000.00)</u>	<u>(447,000.00)</u>	<u>(366,231.00)</u>	<u>(267,095.00)</u>

Proposed Budget - General Fund (001)

Group : [REV-03] Intergovernmental					
Subgroup : [R-03-01] Unrestricted					
Fund : 001	General Fund				
001.335.120	State Revenue Sharing	(108,000.00)	(108,000.00)	(91,200.00)	(89,872.00) Per state estimate 7/1/25
001.335.140	Mobile Home License	(1,000.00)	(720.00)	(814.00)	(720.00)
001.335.150	Alcoholic Beverage License Tax	0.00	0.00	(98.00)	0.00
001.335.180	Local Government 1/2 Sales Tax	(150,000.00)	(144,000.00)	(145,498.00)	(144,000.00) Per state estimate 7/1/25
001.338.100	School Board Shared Revenue	(55,000.00)	(82,584.00)	(50,713.00)	(68,460.00) Expecetd amount? Lowered for now
110.335.120	State Revenue Sharing	0.00	(18,600.00)	(18,595.00)	(18,600.00) Consolidated into 001
Subtotal Fund : 001	Subgroup : [R-03-01] Unrestricted	(314,000.00)	(353,904.00)	(306,918.00)	(321,652.00)
Subtotal All Funds Pr Subtotal [R-03-01] Unrestricted		(314,000.00)	(353,904.00)	(306,918.00)	(321,652.00)
All Funds Presented Group Total [REV-03] Intergovernmental		(314,000.00)	(353,904.00)	(306,918.00)	(321,652.00)
Group : [REV-04] Charges for Services					
Subgroup : None					
Fund : 001	General Fund				
001.341.901	Notary, Copy, Fax & Lien Search	(2,000.00)	(1,800.00)	(3,281.00)	(1,800.00)
001.343.400	Garbage/Solid Waste Revenue	(230,000.00)	(231,037.00)	(205,225.00)	(193,950.00) How many parcels? Calc on next tab
001.349.100	Admin Fees - Lake County	(3,000.00)	(6,900.00)	(2,699.00)	0.00
001.349.200	Admin Fee - Residential Impact	(3,000.00)	(12,489.00)	(2,896.00)	(16,248.00)
001.349.300	Admin Fee - Commercial Impact	(10,000.00)	(27,580.00)	(10,198.00)	0.00
Subtotal Fund : 001	Subgroup : None	(248,000.00)	(279,806.00)	(224,299.00)	(211,998.00)
Subtotal All Funds Pr Subgroup : None		(248,000.00)	(279,806.00)	(224,299.00)	(211,998.00)
All Funds Presented Group Total [REV-04] Charges for Services		(248,000.00)	(279,806.00)	(224,299.00)	(211,998.00)
Group : [REV-05] Fines and Forfeitures					
Subgroup : None					
Fund : 001	General Fund				
001.351.200	Investigative Cost Recovery	(200.00)	(180.00)	(135.00)	(180.00)
001.351.500	Traffic Court Fines	(2,500.00)	(2,800.00)	(2,269.00)	(2,800.00)
001.351.900	Police Education	(300.00)	(420.00)	(329.00)	(420.00)
001.354.100	Code Enforcement Fines	0.00	0.00	(1,551.00)	0.00
Subtotal Fund : 001	Subgroup : None	(3,000.00)	(3,400.00)	(4,284.00)	(3,400.00)
Subtotal All Funds Pr Subgroup : None		(3,000.00)	(3,400.00)	(4,284.00)	(3,400.00)
All Funds Presented Group Total [REV-05] Fines and Forfeitures		(3,000.00)	(3,400.00)	(4,284.00)	(3,400.00)
Group : [REV-06] Misc. Income					
Subgroup : [INV] Investment income					
Fund : 001	General Fund				
001.361.100	Interest Earnings	(75,000.00)	(97,200.00)	(91,207.00)	(41,000.00)
110.361.100	Interest Earnings	0.00	0.00	(2,275.00)	0.00

Proposed Budget - General Fund (001)

Subtotal Fund : 001	Subgroup : [INV] Investment income	<u>(75,000.00)</u>	<u>(97,200.00)</u>	<u>(93,482.00)</u>	<u>(41,000.00)</u>	
Subtotal All Funds Pr	Subtotal [INV] Investment income	<u>(75,000.00)</u>	<u>(97,200.00)</u>	<u>(93,482.00)</u>	<u>(41,000.00)</u>	
Subgroup : [MISC]	Misc income					
Fund : 001	General Fund					
001.362.100	Community Center Rental	(10,000.00)	(8,600.00)	(10,208.00)	(8,600.00)	
001.366.100	Contributions to Cemetery	0.00	0.00	(2,513.00)	0.00	
001.369.100	Other Miscellaneous Reveunes	(2,000.00)	(1,200.00)	(2,573.00)	(1,200.00)	
Subtotal Fund : 001	Subgroup : [MISC] Misc income	<u>(12,000.00)</u>	<u>(9,800.00)</u>	<u>(15,294.00)</u>	<u>(9,800.00)</u>	
Subtotal All Funds Pr	Subtotal [MISC] Misc income	<u>(12,000.00)</u>	<u>(9,800.00)</u>	<u>(15,294.00)</u>	<u>(9,800.00)</u>	
All Funds Presented	Group Total [REV-06] Misc. Income	<u>(87,000.00)</u>	<u>(107,000.00)</u>	<u>(108,776.00)</u>	<u>(50,800.00)</u>	
Group : [REV-80]	Proceeds from Sale of Capital Assets					
Subgroup : None						
Fund : 001	General Fund					
001.364.000	Disposition of Fixed Assets	0.00	0.00	(1,000.00)	0.00	
Subtotal Fund : 001	Subgroup : None	<u>0.00</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>0.00</u>	
Subtotal All Funds Pr	Subgroup : None	<u>0.00</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>0.00</u>	
All Funds Presented	Group Total [REV-80] Proceeds from Sale of Capita	<u>0.00</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>0.00</u>	
Group : [EXG-01]	General Government					
Subgroup : [511]	Legislative					
Fund : 001	General Fund					
001.511.110	Council Qualification Salary	13,200.00	13,200.00	13,900.00	7,200.00	Per budget request
001.511.300	Operating Expenditures	0.00	0.00	0.00	6,000.00	
001.511.490	Other Current Charges	4,000.00	3,600.00	3,470.00	3,600.00	Per budget request
Subtotal Fund : 001	Subgroup : [511] Legislative	<u>17,200.00</u>	<u>16,800.00</u>	<u>17,370.00</u>	<u>16,800.00</u>	
Subtotal All Funds Pr	Subtotal [511] Legislative	<u>17,200.00</u>	<u>16,800.00</u>	<u>17,370.00</u>	<u>16,800.00</u>	
Subgroup : [512]	Executive					
Fund : 001	General Fund					
001.512.120	Town Clerk's Salary	65,000.00	65,000.00	85,888.00	94,422.00	Pending payroll overall
001.512.121	Employee's Wages	59,904.00	59,904.00	34,962.00	33,280.00	Pending payroll overall
001.512.210	Payroll Taxes	9,555.00	9,555.00	7,070.00	9,769.00	Pending payroll overall
001.512.220	Retirement Contribution	16,949.00	16,949.00	16,473.00	17,329.00	Pending payroll overall
001.512.230	Health Insurance	36,486.00	36,486.00	10,511.00	24,240.00	Pending payroll overall
001.512.300	Operating Expenditures - Other	0.00	0.00	374.00	0.00	
001.512.400	Travel & Per Diem	2,160.00	2,160.00	1,122.00	2,160.00	
001.512.410	Communications Services	4,300.00	4,300.00	4,664.00	4,300.00	
001.512.420	Freight & Postage Services	600.00	600.00	468.00	600.00	
001.512.430	Utility Services	7,560.00	7,560.00	5,752.00	7,560.00	
001.512.450	Insurance	85,171.00	85,171.00	81,346.00	81,137.00	

Proposed Budget - General Fund (001)

001.512.460	Repair & Maintenance Services	17,398.00	17,398.00	10,630.00	17,398.00	
001.512.461	Software Maintenance	8,995.00	8,995.00	8,858.00	8,995.00	
001.512.470	Printing and Binding	1,520.00	1,520.00	1,438.00	1,520.00	
001.512.490	Other Current Charges	2,400.00	2,400.00	680.00	2,400.00	
001.512.510	Office Supplies	3,600.00	3,600.00	2,498.00	3,600.00	
001.512.520	Operating Supplies	3,600.00	3,600.00	3,376.00	3,600.00	
001.512.540	Books, Publications, Subscripti	3,795.00	3,795.00	2,975.00	3,795.00	
001.512.550	Staff Education & Training	600.00	600.00	184.00	600.00	
Subtotal Fund : 001	Subgroup : [512] Executive	329,593.00	329,593.00	279,269.00	316,705.00	
Subtotal All Funds Pr Subtotal [512] Executive		329,593.00	329,593.00	279,269.00	316,705.00	
Subgroup : [513]	Finance					
Fund : 001	General Fund					
001.513.321	Accounting Services	60,000.00	7,200.00	3,335.00	3,600.00	James Moore Contract CFO + misc.
001.513.322	Audit	20,000.00	17,000.00	17,012.00	17,000.00	Annual audit
Subtotal Fund : 001	Subgroup : [513] Finance	80,000.00	24,200.00	20,347.00	20,600.00	
Subtotal All Funds Pr Subtotal [513] Finance		80,000.00	24,200.00	20,347.00	20,600.00	
Subgroup : [514]	Legal					
Fund : 001	General Fund					
001.514.312	Legal Fees	60,000.00	42,000.00	61,627.00	42,000.00	Expected to stay high?
001.514.313	Special Magistrate	3,000.00	3,600.00	1,006.00	3,600.00	
001.514.314	Operating Expenditure - Other	0.00	300.00	34.00	300.00	
Subtotal Fund : 001	Subgroup : [514] Legal	63,000.00	45,900.00	62,667.00	45,900.00	
Subtotal All Funds Pr Subtotal [514] Legal		63,000.00	45,900.00	62,667.00	45,900.00	
Subgroup : [515]	Comp Planning					
Fund : 001	General Fund					
001.515.312	Planning & Zoning Review	9,000.00	9,000.00	16,915.00	9,000.00	
001.515.313	Town Planning Services	2,400.00	2,400.00	1,324.00	2,400.00	
001.515.315	Operating Expenditure - Other	1,200.00	1,200.00	2,602.00	1,200.00	
Subtotal Fund : 001	Subgroup : [515] Comp Planning	12,600.00	12,600.00	20,841.00	12,600.00	
Subtotal All Funds Pr Subtotal [515] Comp Planning		12,600.00	12,600.00	20,841.00	12,600.00	
Subgroup : [519]	Other General Government					
Fund : 001	General Fund					
001.519.110	PW Director's Supplement	50,000.00	50,000.00	5,000.00	0.00	
001.519.120	Employee Salary	51,804.00	51,804.00	40,438.00	34,528.00	
001.519.210	Payroll Taxes	7,788.00	7,788.00	2,061.00	2,642.00	
001.519.220	Retirement Contributions	13,815.00	13,815.00	5,751.00	4,685.00	
001.519.230	Life & Health Insurance	32,226.00	32,226.00	9,785.00	7,602.00	
001.519.410	Communications Services	984.00	984.00	984.00	984.00	
001.519.430	Utility Services	1,600.00	1,600.00	2,016.00	1,600.00	
001.519.460	Repair & Maintenance Services	9,600.00	9,600.00	498.00	9,600.00	
001.519.462	PW Vehicle Maintenance	2,400.00	2,400.00	2,095.00	2,400.00	

Proposed Budget - General Fund (001)

001.519.463	Equipment Maintenance	4,800.00	4,800.00	3,514.00	4,800.00
001.519.464	Software Maintenance	440.00	440.00	432.00	440.00
001.519.466	Vehicle Repair	3,600.00	3,600.00	478.00	3,600.00
001.519.468	PW Equipment Repair	720.00	720.00	1,583.00	720.00
001.519.490	Other current charges	240.00	240.00	275.00	240.00
001.519.510	Office Supplies	120.00	120.00	8.00	120.00
001.519.520	Operating Supplies	9,600.00	9,600.00	10,827.00	9,600.00
001.519.523	Fuel	1,620.00	1,620.00	1,064.00	1,620.00
001.519.540	Books, Publications, Subscriptions	0.00	0.00	150.00	0.00
Subtotal Fund : 001	Subgroup : [519] Other General Government	191,357.00	191,357.00	86,959.00	85,181.00
Subtotal All Funds Pr Subtotal [519] Other General Government		191,357.00	191,357.00	86,959.00	85,181.00
All Funds Presented Group Total [EXG-01] General Government		693,750.00	620,450.00	487,453.00	497,786.00
Group : [EXG-02]	Public Safety				
Subgroup : [521]	Police				
Fund : 001	General Fund				
001.521.112	Police Chief's Salary	100,000.00	94,833.00	92,457.00	92,457.00
001.521.121	Police Officer's Salary	550,000.00	507,448.00	411,596.00	398,923.00
001.521.127	Holiday Pay Settlement	0.00	0.00	54,749.00	0.00
001.521.150	Incentive Pay	5,000.00	4,440.00	4,320.00	4,440.00
001.521.210	Payroll Taxes	50,000.00	46,414.00	46,655.00	37,930.00
001.521.220	Retirement Contribution	225,000.00	198,216.00	170,369.00	161,985.00
001.521.230	Life & Health Insurance	110,000.00	103,278.00	77,666.00	80,724.00
001.521.400	Travel & Per Diem	3,500.00	3,500.00	1,137.00	3,480.00
001.521.410	Communications Services	7,500.00	7,500.00	5,748.00	5,052.00
001.521.412	Telecommunications	7,326.00	7,326.00	7,020.00	7,326.00
001.521.415	Police Radios	5,135.00	5,135.00	5,135.00	5,135.00
001.521.420	Postage and Mailing	650.00	540.00	252.00	540.00
001.521.430	Utility Services	0.00	0.00	1,328.00	0.00
001.521.460	Repair & Maintenance Service	4,550.00	4,550.00	4,413.00	4,550.00
001.521.461	Software Maintenance	20,000.00	23,734.00	11,781.00	23,734.00
001.521.462	Repair & Maintenance - Vehicles	24,000.00	24,000.00	10,973.00	12,000.00
001.521.470	Printing & Binding	0.00	0.00	57.00	0.00
001.521.490	Other Current Charges	1,200.00	1,200.00	5,155.00	1,200.00
001.521.510	Office Supplies	3,000.00	600.00	500.00	600.00
001.521.520	Operating Supplies	12,000.00	12,000.00	12,109.00	10,650.00
001.521.521	K-9 Expenses	4,000.00	5,000.00	1,117.00	2,680.00
001.521.522	Uniforms	4,000.00	3,000.00	1,281.00	0.00
001.521.523	Fuel	40,000.00	40,000.00	43,626.00	40,000.00
001.521.540	Books, Publications, Subscripti	2,000.00	2,000.00	520.00	630.00
001.521.550	Law Enforcement Education	4,000.00	3,600.00	4,245.00	3,600.00
001.521.551	Police Training	3,600.00	3,600.00	1,602.00	3,600.00
001.521.645	FDLE Grants	0.00	0.00	3,571.00	0.00
Subtotal Fund : 001	Subgroup : [521] Police	1,186,461.00	1,101,914.00	979,382.00	901,236.00
Subtotal All Funds Pr Subtotal [521] Police		1,186,461.00	1,101,914.00	979,382.00	901,236.00

Proposed Budget - General Fund (001)

Subgroup : [524]	Building				
Fund : 001	General Fund				
001.524.130	Building Services Clerk	54,288.00	54,288.00	31,714.00	35,718.00
001.524.210	Payroll Taxes	4,153.00	4,153.00	1,832.00	2,732.00
001.524.220	Retirement Contributions	7,367.00	7,367.00	4,308.00	4,847.00
001.524.230	Life & Health Insurance	13,026.00	13,026.00	2,154.00	0.00
001.524.311	Permitting Fees	115,065.00	115,065.00	47,249.00	37,910.00
001.524.330	Other Services	0.00	0.00	0.00	6,315.00
001.524.461	Software Maintenance	1,200.00	1,200.00	3,500.00	0.00
001.524.490	Other Current Charges - Other	1,200.00	1,200.00	992.00	1,200.00
001.524.491	Building Surcharges (DBPR)	6,393.00	6,393.00	1,608.00	2,106.00
001.524.550	Staff Training	1,200.00	1,200.00	224.00	1,200.00
Subtotal Fund : 001	Subgroup : [524] Building	203,892.00	203,892.00	93,581.00	92,028.00
Subtotal All Funds Pr Subtotal [524] Building		203,892.00	203,892.00	93,581.00	92,028.00
All Funds Presented Group Total [EXG-02] Public Safety		1,390,353.00	1,305,806.00	1,072,963.00	993,264.00
Group : [EXG-03]	Physical environment				
Subgroup : [534]	Garbage/solid waste disposal				
Fund : 001	General Fund				
001.533.410	Communication Services	0.00	0.00	62.00	0.00
001.533.420	Freight & Postage	0.00	0.00	56.00	0.00
001.534.100	Garbage/Solid Waste Control Svs	206,657.00	206,657.00	197,332.00	190,514.00
001.534.120	Tax Collector Admin. Fees	4,208.00	4,208.00	4,081.00	3,879.00
001.534.300	Operating expenditures	4,500.00	4,500.00	4,000.00	4,500.00
Subtotal Fund : 001	Subgroup : [534] Garbage/solid waste disposal	215,365.00	215,365.00	205,531.00	198,893.00
Subtotal All Funds Pr Subtotal [534] Garbage/solid waste disposal		215,365.00	215,365.00	205,531.00	198,893.00
Subgroup : [539]	Other physical environment				
Fund : 001	General Fund				
001.539.430	Utilities Services	1,500.00	1,500.00	1,715.00	1,500.00
001.539.460	Repair & Maintenance Services	4,800.00	4,800.00	200.00	4,800.00
001.539.461	Software Maintenance	250.00	250.00	0.00	250.00
001.539.520	Operating Supplies	600.00	600.00	76.00	600.00
Subtotal Fund : 001	Subgroup : [539] Other physical environment	7,150.00	7,150.00	1,991.00	7,150.00
Subtotal All Funds Pr Subtotal [539] Other physical environment		7,150.00	7,150.00	1,991.00	7,150.00
All Funds Presented Group Total [EXG-03] Physical environment		222,515.00	222,515.00	207,522.00	206,043.00
Group : [EXG-04]	Transportation				
Subgroup : [541]	Roads and streets				
Fund : 001	General Fund				
001.541.120	PW Employee Wages	0.00	0.00	600.00	0.00

Proposed Budget - General Fund (001)

110.541.120	PW Employee Wages	34,536.00	34,536.00	26,965.00	34,528.00	
110.541.210	Payroll Taxes	2,642.00	2,642.00	2,061.00	2,641.00	
110.541.220	Retirement Contributions	4,687.00	4,687.00	3,774.00	4,685.00	
110.541.230	Health Insurance	6,833.00	6,833.00	5,562.00	7,602.00	
110.541.310	Engineering	0.00	0.00	1,705.00	0.00	
110.541.315	Professional Services - Locates	4,500.00	4,500.00	5,861.00	4,500.00	
110.541.430	Street Lights	22,500.00	22,500.00	19,084.00	22,500.00	
110.541.460	Repair & Maintenance Service	9,000.00	9,000.00	12,754.00	9,000.00	
110.541.520	Operating Supplies	600.00	600.00	346.00	601.00	
110.541.523	Fuel	1,200.00	1,200.00	600.00	1,200.00	
110.541.530	Road Materials & Supplies	2,102.00	2,102.00	0.00	1,343.00	
110.541.630	Road signage & paving	0.00	0.00	1,006.00	0.00	
Subtotal Fund : 001	Subgroup : [541] Roads and streets	88,600.00	88,600.00	80,318.00	88,600.00	
Subtotal All Funds Pr Subtotal [541] Roads and streets		88,600.00	88,600.00	80,318.00	88,600.00	
Subgroup : None		0.00	0.00	0.00	0.00	
Subtotal All Funds Pr Subgroup : None		0.00	0.00	0.00	0.00	
All Funds Presented Group Total [EXG-04] Transportation		88,600.00	88,600.00	80,318.00	88,600.00	
Group : [EXG-07] Culture/Recreation						
Subgroup : [572] Parks and recreation						
Fund : 001 General Fund						
001.572.111	Kirkwood Park Phase II	0.00	53,700.00	0.00	0.00	
001.572.200	Small Cities CDBG Grant	0.00	0.00	5,000.00	0.00	
001.572.300	Operating Supplies	0.00	0.00	89.00	0.00	
001.572.431	Joe Swaffar Park Utility Servic	550.00	522.00	464.00	522.00	Per budget request
001.572.432	Olive Ingram Utility Services	750.00	720.00	470.00	720.00	Per budget request
001.572.433	New Community Bldg Utility Serv	5,880.00	5,600.00	5,654.00	5,600.00	Per budget request
001.572.461	Joe Swaffar Park Repair & Maint	3,000.00	2,700.00	0.00	2,700.00	Per budget request
001.572.462	Olive Ingram Bldg Repair & Main	150.00	120.00	0.00	120.00	Per budget request
001.572.463	Kirkwood Park Repair and Main	1,200.00	960.00	0.00	960.00	Per budget request
001.572.464	New Community Bldg Repairs & Ma	6,000.00	5,400.00	9,682.00	5,400.00	Per budget request
001.572.521	Joe Swaffar Park Operating	15,000.00	1,200.00	375.00	1,200.00	Per budget request
001.572.522	Community Bldg Operating Servic	2,800.00	2,400.00	0.00	2,400.00	Per budget request
001.572.523	Kirkwood Park Operating Supply	1,500.00	1,200.00	0.00	1,200.00	Per budget request
001.572.524	New Comm Bldg Operating Supp	0.00	0.00	2,313.00	0.00	
Subtotal Fund : 001	Subgroup : [572] Parks and recreation	36,830.00	74,522.00	24,047.00	20,822.00	
Subtotal All Funds Pr Subtotal [572] Parks and recreation		36,830.00	74,522.00	24,047.00	20,822.00	
Subgroup : [574] Special events						
Fund : 001 General Fund						
001.574.300	Promotional activities	21,000.00	15,000.00	15,824.00	15,000.00	Per budget request
Subtotal Fund : 001	Subgroup : [574] Special events	21,000.00	15,000.00	15,824.00	15,000.00	
Subtotal All Funds Pr Subtotal [574] Special events		21,000.00	15,000.00	15,824.00	15,000.00	

Proposed Budget - General Fund (001)

All Funds Presented	Group Total [EXG-07] Culture/Recreation	57,830.00	89,522.00	39,871.00	35,822.00	
Group : [EXG-08]	Capital Outlay					
Subgroup : None						
Fund : 001	General Fund					
001.512.600	Capital Outlay - Other	1,200.00	1,200.00	0.00	1,200.00	
001.512.640	Capital Outlay Machine & Equip	0.00	0.00	2,118.00	0.00	
001.519.640	Capital Outlay - Machine & Equi	600.00	600.00	2,156.00	600.00	
001.521.640	Capital Outlay - Machine & Equi	2,000.00	2,000.00	8,144.00	600.00	
001.572.640	Capital Outlay - Equipment	5,000.00	600.00	532.00	600.00	Per budget request
110.541.640	Capital outlay	0.00	0.00	1,230.00	0.00	
Subtotal Fund : 001	Subgroup : None	8,800.00	4,400.00	14,180.00	3,000.00	
Subtotal All Funds Pr	Subgroup : None	8,800.00	4,400.00	14,180.00	3,000.00	
All Funds Presented	Group Total [EXG-08] Capital Outlay	8,800.00	4,400.00	14,180.00	3,000.00	
	NET (INCOME) LOSS	(217,152.00)	(54,683.00)	(94,065.00)	6,070.00	
	Sum of Account Groups	(217,152.00)	0.00	(2,027,941.00)	66,412.00	

Proposed Budget - General Fund [001]

Working Ad Valorem Taxes Calculation

	Value	Millage	Tax			
Prior Year	141,011,855	7.0000	987,083	947,600	At 96%	
Current Year - Total	176,583,396	25.2%				
New Construction	20,051,722	14.2%				
PY Value - Rollback	156,531,674	6.3060	987,083			
PY Value Increase	15,519,819					
PY Value % Increase	11.0%			96% Collections		
Total Taxes at Rollback	176,583,396	6.3060	1,113,535	12.8%	1,068,994	Incremental Millage Impacts:
Total Taxes - PY Millage	176,583,396	7.0000	1,236,084	25.2%	1,186,641	169,520 = 1 Mill
Total Taxes - Working	176,583,396	7.5000	1,324,375	34.2%	1,271,400	16,952 = 0.1 Mills
Revenue Difference: Prior Year Millage vs. Rollback				117,647		

Working Assessments Calculation

	CY Total Units	PY Rate	Revenue at Existing Rate	Proposed Adjustment	Proposed Rate	Revenue at Proposed Rate	Contract Budget	Variance
Solid Waste - Garbage	900	265.56	227,054	0.00%	265.56	227,054	206,657	20,397

Proposed Budget - Infrastructure (120)

Client: **202927 - Town of Astatula, Florida**
 Engagement: **2025 CFO - Town of Astatula, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **120 Infrastructure Budget**
 Fund Level: **Fund**
 Index: **120**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 120	Infrastructure Fund				
120.276.000	Retained Earnings	0.00	0.00	25,541.00	0.00
120.281.500	Infrastructure	0.00	(55,000.00)	(171,757.00)	0.00
Subtotal Fund : 120	Subgroup : [SS-01-01] Fund Balance	<u>0.00</u>	<u>(55,000.00)</u>	<u>(146,216.00)</u>	<u>0.00</u>
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	<u>0.00</u>	<u>(55,000.00)</u>	<u>(146,216.00)</u>	<u>0.00</u>
Subgroup : [SS-01-99]	Appropriated FB (Budget)				
Fund : 120	Infrastructure Fund				
120.800.200	Carry Forward to Future Years	0.00	0.00	0.00	61,474.00
Subtotal Fund : 120	Subgroup : [SS-01-99] Appropriated FB (Budget)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,474.00</u>
Subtotal All Funds Pr	Subtotal [SS-01-99] Appropriated FB (Budget)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,474.00</u>
All Funds Presented	Group Total [SS-01] Fund Balance	<u>0.00</u>	<u>(55,000.00)</u>	<u>(146,216.00)</u>	<u>61,474.00</u>
Group : [REV-01]	Taxes				
Subgroup : [312]	Sales and use taxes				
Fund : 120	Infrastructure Fund				
120.312.600	Discretionary Surtax	(255,000.00)	(230,000.00)	(246,873.00)	(230,000.00) Per state estimate 7/18/25
Subtotal Fund : 120	Subgroup : [312] Sales and use taxes	<u>(255,000.00)</u>	<u>(230,000.00)</u>	<u>(246,873.00)</u>	<u>(230,000.00)</u>
Subtotal All Funds Pr	Subtotal [312] Sales and use taxes	<u>(255,000.00)</u>	<u>(230,000.00)</u>	<u>(246,873.00)</u>	<u>(230,000.00)</u>
All Funds Presented	Group Total [REV-01] Taxes	<u>(255,000.00)</u>	<u>(230,000.00)</u>	<u>(246,873.00)</u>	<u>(230,000.00)</u>
Group : [REV-06]	Misc. Income				
Subgroup : [INV]	Investment income				
Fund : 120	Infrastructure Fund				
120.361.100	Interest Earnings	0.00	0.00	(7,768.00)	0.00
Subtotal Fund : 120	Subgroup : [INV] Investment income	<u>0.00</u>	<u>0.00</u>	<u>(7,768.00)</u>	<u>0.00</u>

Proposed Budget - Infrastructure (120)

Subtotal All Funds Pr	Subtotal [INV] Investment income	0.00	0.00	(7,768.00)	0.00
All Funds Presented	Group Total [REV-06] Misc. Income	0.00	0.00	(7,768.00)	0.00
Group : [EXG-01]	General Government				
Subgroup : [512]	Executive				
Fund : 120	Infrastructure Fund				
120.512.520	Operating Supplies	0.00	0.00	2,609.00	0.00
Subtotal Fund : 120	Subgroup : [512] Executive	0.00	0.00	2,609.00	0.00
Subtotal All Funds Pr	Subtotal [512] Executive	0.00	0.00	2,609.00	0.00
All Funds Presented	Group Total [EXG-01] General Government	0.00	0.00	2,609.00	0.00
Group : [EXG-04]	Transportation				
Subgroup : [541]	Roads and streets				
Fund : 120	Infrastructure Fund				
120.541.630	Road signage & paving	0.00	0.00	116,871.00	0.00
Subtotal Fund : 120	Subgroup : [541] Roads and streets	0.00	0.00	116,871.00	0.00
Subtotal All Funds Pr	Subtotal [541] Roads and streets	0.00	0.00	116,871.00	0.00
Subgroup : None					
Subtotal All Funds Pr	Subgroup : None	0.00	0.00	0.00	0.00
All Funds Presented	Group Total [EXG-04] Transportation	0.00	0.00	116,871.00	0.00
Group : [EXG-08]	Capital Outlay				
Subgroup : None					
Fund : 120	Infrastructure Fund				
120.511.600	Capital Outlay	0.00	0.00	0.00	4,000.00
120.512.630	Infrastructure	0.00	28,000.00	0.00	40,000.00
120.512.640	Capital Outlay Machine & Equip	0.00	7,526.00	0.00	7,526.00
120.519.640	Capital Outlay - Machine & Equi	223,000.00	0.00	12,047.00	0.00 Pending project allocation
120.521.630	Capital Outlay - Infrastructure	0.00	0.00	96,784.00	0.00
120.521.640	Capital Outlay - Machine & Equi	32,000.00	184,474.00	0.00	0.00 Per budget request
120.539.630	Capital Outlay - Infrastructure	0.00	40,000.00	0.00	52,000.00
120.572.630	Capital Outlay - Infrastructure	0.00	0.00	0.00	40,000.00
120.572.640	Park Capital Exp. - Equipment	0.00	25,000.00	0.00	25,000.00
Subtotal Fund : 120	Subgroup : None	255,000.00	285,000.00	108,831.00	168,526.00
Subtotal All Funds Pr	Subgroup : None	255,000.00	285,000.00	108,831.00	168,526.00
All Funds Presented	Group Total [EXG-08] Capital Outlay	255,000.00	285,000.00	108,831.00	168,526.00

Proposed Budget - Infrastructure (120)

NET (INCOME) LOSS	<u>0.00</u>	<u>55,000.00</u>	<u>(26,330.00)</u>	<u>(61,474.00)</u>
Sum of Account Groups	0.00	0.00	(172,546.00)	0.00

Proposed Budget - Impact Fees (130)

Client: **202927 - Town of Astatula, Florida**
 Engagement: **2025 CFO - Town of Astatula, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **130 Impact Fees Budget**
 Fund Level: **Fund**
 Index: **130**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01] Fund Balance					
Subgroup : [SS-01-01] Fund Balance					
Fund : 130	Impact Fees Fund				
130.276.000	Retained Earnings	0.00	237,000.00	52,863.00	0.00
130.281.300	FB Reserve for Impact Fees	0.00	0.00	(180,181.00)	0.00
Subtotal Fund : 130	Subgroup : [SS-01-01] Fund Balance	<u>0.00</u>	<u>237,000.00</u>	<u>(127,318.00)</u>	<u>0.00</u>
Subtotal All Funds Pr		<u>0.00</u>	<u>237,000.00</u>	<u>(127,318.00)</u>	<u>0.00</u>
Subtotal [SS-01-01] Fund Balance		<u>0.00</u>	<u>237,000.00</u>	<u>(127,318.00)</u>	<u>0.00</u>
All Funds Presented Group Total [SS-01] Fund Balance		<u>0.00</u>	<u>237,000.00</u>	<u>(127,318.00)</u>	<u>0.00</u>
Group : [REV-02] Licenses & Permits					
Subgroup : [324] Impact Fees					
Fund : 130	Impact Fees Fund				
130.324.110	Police Impact Fee - Res	(10,000.00)	0.00	(11,716.00)	0.00
130.324.120	Police Impact Fee - Comm	(30,000.00)	(88,000.00)	(32,632.00)	(45,000.00)
130.324.410	Bldg Impact Fee - Residential	(10,000.00)	(149,000.00)	(12,992.00)	(14,412.00)
130.324.610	Parks Impact fees - Residential	(25,000.00)	0.00	(27,535.00)	0.00
Subtotal Fund : 130	Subgroup : [324] Impact Fees	<u>(75,000.00)</u>	<u>(237,000.00)</u>	<u>(84,875.00)</u>	<u>(59,412.00)</u>
Subtotal All Funds Pr		<u>(75,000.00)</u>	<u>(237,000.00)</u>	<u>(84,875.00)</u>	<u>(59,412.00)</u>
Subtotal [324] Impact Fees		<u>(75,000.00)</u>	<u>(237,000.00)</u>	<u>(84,875.00)</u>	<u>(59,412.00)</u>
All Funds Presented Group Total [REV-02] Licenses & Permits		<u>(75,000.00)</u>	<u>(237,000.00)</u>	<u>(84,875.00)</u>	<u>(59,412.00)</u>
Group : [REV-06] Misc. Income					
Subgroup : [INV] Investment income					
Fund : 130	Impact Fees Fund				
130.361.100	Interest Earnings	0.00	0.00	(6,740.00)	(7,000.00)
Subtotal Fund : 130	Subgroup : [INV] Investment income	<u>0.00</u>	<u>0.00</u>	<u>(6,740.00)</u>	<u>(7,000.00)</u>

Proposed Budget - Impact Fees (130)

Subtotal All Funds Pr	Subtotal [INV] Investment income	<u>0.00</u>	<u>0.00</u>	<u>(6,740.00)</u>	<u>(7,000.00)</u>
All Funds Presented	Group Total [REV-06] Misc. Income	<u>0.00</u>	<u>0.00</u>	<u>(6,740.00)</u>	<u>(7,000.00)</u>
Group : [EXG-08]	Capital Outlay				
Subgroup : None					
Fund : 130	Impact Fees Fund				
130.519.640	Capital Outlay - Machine & Equi	75,000.00	0.00	13,359.00	0.00
130.572.630	Capital Outlay - Infrastructure	0.00	0.00	925.00	0.00
130.572.640	Capital Outlay - Equipment	0.00	0.00	9,572.00	0.00
Subtotal Fund : 130	Subgroup : None	<u>75,000.00</u>	<u>0.00</u>	<u>23,856.00</u>	<u>0.00</u>
Subtotal All Funds Pr	Subgroup : None	<u>75,000.00</u>	<u>0.00</u>	<u>23,856.00</u>	<u>0.00</u>
All Funds Presented	Group Total [EXG-08] Capital Outlay	<u>75,000.00</u>	<u>0.00</u>	<u>23,856.00</u>	<u>0.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>(237,000.00)</u>	<u>(67,759.00)</u>	<u>(66,412.00)</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>(195,077.00)</u>	<u>(66,412.00)</u>

Proposed Budget - Water Fund (400)

Client: **202927 - Town of Astatula, Florida**
 Engagement: **2025 CFO - Town of Astatula, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **400 Water Fund Budget**
 Fund Level: **Fund**
 Index: **400**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 400	Water Fund				
135.276.000	Retained Earnings	0.00	0.00	21,385.00	0.00
135.281.300	FB Reserve for Impact Fees	0.00	0.00	(35,573.00)	0.00
400.276.000	Retained Earnings	0.00	55,582.00	(700,154.00)	44,978.00
Subtotal Fund : 400	Subgroup : [SS-01-01] Fund Balance	0.00	55,582.00	(714,342.00)	44,978.00
Subtotal All Funds Pr Subtotal [SS-01-01] Fund Balance		0.00	55,582.00	(714,342.00)	44,978.00
All Funds Presented Group Total [SS-01] Fund Balance		0.00	55,582.00	(714,342.00)	44,978.00
Group : [REV-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 400	Water Fund				
135.324.210	Utility Impact fee- Residential	0.00	0.00	(8,613.00)	0.00
400.324.210	Utility Impact fee- Residential	(10,000.00)	(27,753.00)	0.00	(12,208.00)
Subtotal Fund : 400	Subgroup : [324] Impact Fees	(10,000.00)	(27,753.00)	(8,613.00)	(12,208.00)
Subtotal All Funds Pr Subtotal [324] Impact Fees		(10,000.00)	(27,753.00)	(8,613.00)	(12,208.00)
All Funds Presented Group Total [REV-02] Licenses & Permits		(10,000.00)	(27,753.00)	(8,613.00)	(12,208.00)
Group : [REV-04]	Charges for Services				
Subgroup : None					
Fund : 400	Water Fund				
400.343.310	Water usage - Residential	(225,000.00)	(84,360.00)	(206,682.00)	(88,382.00) 10% growth
400.343.315	Water usage - Non-Residential	(20,000.00)	(19,200.00)	(17,358.00)	0.00
400.343.320	Water Hook-up Fee	(25,000.00)	(138,000.00)	(37,585.00)	(24,420.00)
400.343.330	Connection & Disconnection Fees	(2,000.00)	(2,415.00)	(3,326.00)	0.00

Proposed Budget - Water Fund (400)

400.343.340	Late Fees and Penalties	(1,000.00)	(1,265.00)	(901.00)	0.00
400.343.350	Water Line Repairs	0.00	0.00	(2,447.00)	0.00
400.349.200	Admin Fee - Residential Impact	(1,000.00)	(5,249.00)	(1,086.00)	0.00
Subtotal Fund : 400	Subgroup : None	(274,000.00)	(250,489.00)	(269,385.00)	(112,802.00)
Subtotal All Funds Pr Subgroup : None		(274,000.00)	(250,489.00)	(269,385.00)	(112,802.00)
All Funds Presented Group Total [REV-04] Charges for Services		(274,000.00)	(250,489.00)	(269,385.00)	(112,802.00)
Group : [REV-06]	Misc. Income				
Subgroup : [INV]	Investment income				
Fund : 400	Water Fund				
135.361.100	Interest Earnings	0.00	0.00	(162.00)	0.00
400.361.100	Interest Earnings	(1,000.00)	0.00	(3,820.00)	0.00
Subtotal Fund : 400	Subgroup : [INV] Investment income	(1,000.00)	0.00	(3,982.00)	0.00
Subtotal All Funds Pr Subtotal [INV] Investment income		(1,000.00)	0.00	(3,982.00)	0.00
Subgroup : [MISC]	Misc income				
Fund : 400	Water Fund				
400.369.300	Settlements	0.00	0.00	(4,441.00)	0.00
Subtotal Fund : 400	Subgroup : [MISC] Misc income	0.00	0.00	(4,441.00)	0.00
Subtotal All Funds Pr Subtotal [MISC] Misc income		0.00	0.00	(4,441.00)	0.00
All Funds Presented Group Total [REV-06] Misc. Income		(1,000.00)	0.00	(8,423.00)	0.00
Group : [EXP-02]	Contractual Services				
Subgroup : None					
Fund : 400	Water Fund				
400.533.310	Professional Service	20,000.00	19,416.00	20,299.00	19,416.00
Subtotal Fund : 400	Subgroup : None	20,000.00	19,416.00	20,299.00	19,416.00
Subtotal All Funds Pr Subgroup : None		20,000.00	19,416.00	20,299.00	19,416.00
All Funds Presented Group Total [EXP-02] Contractual Services		20,000.00	19,416.00	20,299.00	19,416.00
Group : [EXP-03]	Other operating expenses				
Subgroup : [WT]	Water				
Fund : 400	Water Fund				
400.533.410	Communication Services	1,000.00	1,050.00	573.00	300.00

Proposed Budget - Water Fund (400)

400.533.411	Cellular Endpoints	2,000.00	2,000.00	1,260.00	1,272.00
400.533.420	Freight & Postage	1,000.00	722.00	500.00	514.00
400.533.430	Utility Services	5,000.00	5,027.00	4,880.00	1,980.00
400.533.460	Repairs & Maintenance	3,000.00	3,000.00	514.00	3,000.00
400.533.461	Software Maintenance	1,000.00	990.00	1,051.00	990.00
400.533.463	Equipment Maintenance	7,800.00	7,800.00	9,100.00	7,800.00
400.533.490	Other Current Charges	2,400.00	2,400.00	2,000.00	2,400.00
400.533.510	Office Supplies	2,000.00	240.00	301.00	240.00
400.533.520	Operating Expenditure	18,000.00	18,000.00	12,845.00	13,200.00
400.533.523	Fuel	900.00	900.00	0.00	900.00
400.572.464	New Community Bldg Repairs & Ma	0.00	0.00	162.00	0.00
Subtotal Fund : 400	Subgroup : [WT] Water	44,100.00	42,129.00	33,186.00	32,596.00
Subtotal All Funds Pr Subtotal [WT] Water		44,100.00	42,129.00	33,186.00	32,596.00
Subgroup : [CAP]	Capital Outlay Offset				
Fund : 400	Water Fund				
400.533.630	Capital Outlay - Infrastructure	161,115.00	161,115.00	1.00	28,020.00
400.533.640	Capital Outlay - Mach & Equip	0.00	0.00	177.00	0.00
Subtotal Fund : 400	Subgroup : [CAP] Capital Outlay Offset	161,115.00	161,115.00	178.00	28,020.00
Subtotal All Funds Pr Subtotal [CAP] Capital Outlay Offset		161,115.00	161,115.00	178.00	28,020.00
All Funds Presented	Group Total [EXP-03] Other operating expenses	205,215.00	203,244.00	33,364.00	60,616.00
Group : [EXP-17]	Depreciation				
Subgroup : None					
Fund : 400	Water Fund				
400.999.100	Depreciation Expense	0.00	0.00	22,678.00	0.00
Subtotal Fund : 400	Subgroup : None	0.00	0.00	22,678.00	0.00
Subtotal All Funds Pr Subgroup : None		0.00	0.00	22,678.00	0.00
All Funds Presented	Group Total [EXP-17] Depreciation	0.00	0.00	22,678.00	0.00
	NET (INCOME) LOSS	(59,785.00)	(55,582.00)	(210,080.00)	(44,978.00)
	Sum of Account Groups	(59,785.00)	0.00	(924,422.00)	0.00