

BUDGET SUMMARY

Town of Astatula, Florida Fiscal Year 2025-2026

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF ASTATULA ARE 37.5%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund

6.9000

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	6.9000	\$ 1,170,000	\$ -	\$ -
Other Taxes	300,000	255,000	-	555,000
Licenses, Permits, and Fees	355,000	75,000	10,000	440,000
Intergovernmental	334,000	100,000	700,000	1,134,000
Charges for Services	243,000	-	278,000	521,000
Fines and Forfeitures	3,000	-	-	3,000
Miscellaneous	78,500	-	1,000	79,500
TOTAL SOURCES	2,483,500	430,000	989,000	3,902,500
Transfers	-	-	-	-
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 2,483,500	\$ 430,000	\$ 989,000	\$ 3,902,500
EXPENDITURES				
General Government	\$ 548,740	\$ -	\$ -	\$ 548,740
Public Safety	1,284,170	-	-	1,284,170
Physical Environment	240,858	-	139,000	379,858
Transportation	299,902	-	-	299,902
Cultural/Recreation	104,830	-	-	104,830
Capital Projects	5,000	430,000	850,000	1,285,000
Debt Service	-	-	-	-
TOTAL EXPENDITURES	2,483,500	430,000	989,000	3,902,500
Transfers	-	-	-	-
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 2,483,500	\$ 430,000	\$ 989,000	\$ 3,902,500

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	\$ 1,170,000	\$ -	\$ -	\$ -	\$ 1,170,000
Taxes - Other	300,000	255,000	-	-	555,000
Licenses, Permits, and Fees	355,000	-	75,000	10,000	440,000
Intergovernmental	334,000	100,000	-	700,000	1,134,000
Charges for Services	243,000	-	-	278,000	521,000
Fines and Forfeitures	3,000	-	-	-	3,000
Miscellaneous	78,500	-	-	1,000	79,500
Total Revenues	2,483,500	355,000	75,000	989,000	3,902,500
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 2,483,500	\$ 355,000	\$ 75,000	\$ 989,000	\$ 3,902,500
Expenditures					
General Government	\$ 548,740	\$ -	\$ -	\$ -	\$ 548,740
Public Safety	1,284,170	-	-	-	1,284,170
Physical Environment	240,858	-	-	139,000	379,858
Transportation	299,902	-	-	-	299,902
Cultural/Recreation	104,830	-	-	-	104,830
Capital Projects	5,000	355,000	75,000	850,000	1,285,000
Debt Service	-	-	-	-	-
Total Expenditures	2,483,500	355,000	75,000	989,000	3,902,500
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-
Total Expenditures & Uses	\$ 2,483,500	\$ 355,000	\$ 75,000	\$ 989,000	\$ 3,902,500

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	\$ 1,170,000	\$ 940,866	\$ 709,254	\$ 708,660	\$ 583,184
Taxes - Other	555,000	484,000	522,483	484,840	492,806
Licenses, Permits, and Fees	440,000	711,753	459,719	338,715	599,930
Intergovernmental	1,134,000	353,904	306,918	321,652	1,172,811
Charges for Services	521,000	530,295	493,684	324,800	345,667
Fines and Forfeitures	3,000	3,400	4,284	3,400	40,029
Miscellaneous	79,500	107,000	131,707	57,800	58,876
Total Revenues	3,902,500	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	\$ 3,902,500	\$ 2,838,953	\$ 2,628,049	\$ 2,228,773	\$ 3,353,505
Expenditures					
General Government	\$ 548,740	\$ 620,450	\$ 490,600	\$ 532,086	\$ 430,832
Public Safety	1,284,170	1,305,806	1,114,628	1,080,264	1,063,248
Physical Environment	379,858	284,060	261,185	293,075	228,049
Transportation	299,902	88,600	80,318	88,600	110,170
Cultural/Recreation	104,830	89,522	39,871	39,822	46,139
Capital Projects	1,285,000	450,515	263,738	194,926	548,370
Debt Service	-	-	-	-	-
Total Expenditures	3,902,500	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	\$ 3,902,500	\$ 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	\$ 1,170,000	\$ 940,866	\$ 709,254	\$ 708,660	\$ 583,184
Taxes - Other	300,000	254,000	275,610	254,840	252,019
Licenses, Permits, and Fees	355,000	447,000	366,231	267,095	445,121
Intergovernmental	334,000	353,904	306,918	321,652	1,172,811
Charges for Services	243,000	279,806	224,299	211,998	200,709
Fines and Forfeitures	3,000	3,400	4,284	3,400	40,029
Miscellaneous	78,500	107,000	108,776	50,800	58,876
Total Revenues	2,483,500	2,385,976	1,995,372	1,818,445	2,752,749
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	95,358	-
Total Revenues & Sources	\$ 2,483,500	\$ 2,385,976	\$ 1,995,372	\$ 1,913,803	\$ 2,752,749
Expenditures					
General Government	\$ 548,740	\$ 620,450	\$ 487,453	\$ 532,086	\$ 405,451
Public Safety	1,284,170	1,305,806	1,072,963	1,080,264	864,961
Physical Environment	240,858	222,515	207,522	213,043	182,188
Transportation	299,902	88,600	80,318	88,600	110,170
Cultural/Recreation	104,830	89,522	39,871	39,822	46,139
Capital Projects	5,000	4,400	14,180	3,000	348,982
Debt Service	-	-	-	-	-
Total Expenditures	2,483,500	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	\$ 2,483,500	\$ 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	100,000	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	7,768	-	-
Total Revenues	355,000	230,000	254,641	230,000	240,787
Transfers	-	-	-	-	-
Use of Reserves	-	55,000	-	(61,474)	-
Total Revenues & Sources	\$ 355,000	\$ 285,000	\$ 254,641	\$ 168,526	\$ 240,787
Expenditures					
General Government	\$ -	\$ -	\$ 2,609	\$ -	\$ 6,258
Public Safety	-	-	-	-	3,129
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	355,000	285,000	225,702	168,526	155,707
Debt Service	-	-	-	-	-
Total Expenditures	355,000	285,000	228,311	168,526	165,094
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	26,330	-	75,693
Total Expenditures & Uses	\$ 355,000	\$ 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	700,000	-	-	-	-
Charges for Services	278,000	250,489	269,385	112,802	144,958
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	1,000	-	8,423	-	-
Total Revenues	989,000	278,242	286,421	125,010	160,270
Transfers	-	-	-	-	60,202
Use of Reserves	-	(55,582)	-	(44,978)	-
Total Revenues & Sources	\$ 989,000	\$ 222,660	\$ 286,421	\$ 80,032	\$ 220,472
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	139,000	61,545	53,663	80,032	45,861
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	850,000	161,115	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	989,000	222,660	53,663	80,032	45,861
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	232,758	-	174,611
Total Expenditures & Uses	\$ 989,000	\$ 222,660	\$ 286,421	\$ 80,032	\$ 220,472

Town of Astatula, Florida
2026 Budget Summary
Hurricane & Capital Reserve Projections

	Hurricane Reserve	Capital Reserve	
2024 Audited Reserve Balance	\$ 230,000	\$ -	Per 2024 Audited Financial Statements
2025 Budgeted Reserve	-	-	Per 2025 Adopted Budget
2025 Expenditures to Date	-	-	
2025 Expected Ending Reserve	230,000	-	
2026 Budgeted Reserve	-	-	
2026 Max. Ending Reserve	230,000	-	
Target Reserve Level	300,000	-	<i>Reflected at ~10% of budget</i>
Capital Reserve Allocation	-	-	
Potential Ending Reserve Levels	230,000	-	

Per the City's Accounting and Fiscal Policies, as adopted September 12, 2019, "Hurricane/Capital Reserve: on an annual basis, it is the City's objective to include in the adopted budget an amount equal to 2% to 4% of regular recurring revenues for hurricane expenditures. Should all of these appropriated funds not be spent in the given year, the remaining balance to the extent the City exceeds a 25% general fund balance reserve (as defined in the preceding section) shall be committed to a Hurricane Reserve to be used for hurricane-related matters. If and when the Hurricane Reserve exceeds a balance of \$300,000, any excess monies shall be committed to a Capital Reserve that may only be used for capital expenditures. With regard to both the Hurricane and Capital Reserves, the use of funds for any other purpose would require approval by the City Commission in the form of a resolution."

2026 Budget Summary
ARPA Funding Projections

	Committed for ARPA Transition Projects
Award Amount	\$ 1,402,891
FY22 Usage	
Virginia Dr. Stormwater Project	(427,246)
Ending Balance - 9/30/2022	<u>975,645</u> <i>Per 9/30/2022 Audit</i>
FY23 Usage	
Solid Waste Assessment Revenue Subsidy	(170,289)
Ending Balance - 9/30/2023	<u>805,356</u>
FY24 Usage	
Identified in FY24 Budget	-
Ending Balance - 9/30/2024	<u>805,356</u>
FY25 Usage	
Identified in FY25 Budget	(200,000) FY25 Water Utility Capital*
Project Balance, 9/30/2025	<u>605,356</u>
Identified in FY26 Budget	(449,400)
Projected Balance, 9/30/2026	<u><u>155,956</u></u> FY26 GF/UT Capital, Net of \$75K UT share

*Non-grant funded utility capital to be funded by ARPA transfer to extent spent and not covered by operating income

Per the City's ARPA Accounting Policy, as adopted November 11, 2021, "To provide for additional accountability and transparency over the use of the CLFRF funds, the net general fund savings from any revenues earned through the revenue replacement criteria shall be deemed committed by the City Commission for "ARPA transition". Any expenditures deemed to be made out of ARPA transition funds (even though such ARPA transition funds will represent unrestricted general fund monies) shall be approved by the City Commission."

All ARPA monies have been earned and revenue recognized in FY22 via the standard allowance for revenue replacement. Therefore, the above fund balance from ARPA funds is available to be spent at the discretion of the Commission, and any such appropriations from this funding will be made via a subsequent budget amendment.