

BUDGET SUMMARY						
Town of Astatula, Florida Fiscal Year 2026-2027						
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF ASTATULA ARE 4.7%						
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES						
General Fund		6.5521				
ESTIMATED REVENUES		GENERAL FUND		SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:		Millage per \$1000				
Ad Valorem Taxes		6.5521	\$ 1,316,700	\$ -	\$ -	\$ 1,316,700
Other Taxes			227,300	289,200	-	516,500
Licenses, Permits, and Fees			370,000	75,000	10,000	455,000
Intergovernmental			437,300	-	-	437,300
Charges for Services			254,300	-	278,000	532,300
Fines and Forfeitures			97,000	-	-	97,000
Miscellaneous			77,000	-	700	77,700
TOTAL SOURCES			2,779,600	364,200	288,700	3,432,500
Transfers			-	-	-	-
Fund Balances/Reserves/Net Assets			134,898	-	150,300	285,198
TOTAL REVENUES, TRANSFERS & BALANCES		\$	2,914,498	\$ 364,200	\$ 439,000	\$ 3,717,698
EXPENDITURES						
General Government		\$	751,990	\$ -	\$ -	\$ 751,990
Public Safety			1,195,770	-	-	1,195,770
Physical Environment			282,158	-	139,000	421,158
Transportation			250,000	-	-	250,000
Cultural/Recreation			214,580	-	-	214,580
Capital Projects			220,000	364,200	300,000	884,200
Debt Service			-	-	-	-
TOTAL EXPENDITURES			2,914,498	364,200	439,000	3,717,698
Transfers			-	-	-	-
Fund Balances/Reserves/Net Assets			-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS,						
RESERVES & BALANCES		\$	2,914,498	\$ 364,200	\$ 439,000	\$ 3,717,698
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
2027 Budget Summary
All Funds

	001 General Fund	120 Infrastructure	130 Impact Fees	400 Water	Total
Revenues					
Taxes - Ad Valorem	\$ 1,316,700	\$ -	\$ -	\$ -	\$ 1,316,700
Taxes - Other	227,300	289,200	-	-	516,500
Licenses, Permits, and Fees	370,000	-	75,000	10,000	455,000
Intergovernmental	437,300	-	-	-	437,300
Charges for Services	254,300	-	-	278,000	532,300
Fines and Forfeitures	97,000	-	-	-	97,000
Miscellaneous	77,000	-	-	700	77,700
Total Revenues	2,779,600	289,200	75,000	288,700	3,432,500
Transfers	-	-	-	-	-
Use of Reserves	134,898	-	-	150,300	285,198
Total Revenues & Sources	\$ 2,914,498	\$ 289,200	\$ 75,000	\$ 439,000	\$ 3,717,698
Expenditures					
General Government	\$ 751,990	\$ -	\$ -	\$ -	\$ 751,990
Public Safety	1,195,770	-	-	-	1,195,770
Physical Environment	282,158	-	-	139,000	421,158
Transportation	250,000	-	-	-	250,000
Cultural/Recreation	214,580	-	-	-	214,580
Capital Projects	220,000	289,200	75,000	300,000	884,200
Debt Service	-	-	-	-	-
Total Expenditures	2,914,498	289,200	75,000	439,000	3,717,698
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-
Total Expenditures & Uses	\$ 2,914,498	\$ 289,200	\$ 75,000	\$ 439,000	\$ 3,717,698

Town of Astatula, Florida
2027 Budget Summary
Total Budget - Comparative

City-Wide Budget	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,316,700	\$ 1,170,000	\$ 945,022	\$ 940,866	\$ 709,254
Taxes - Other	516,500	555,000	577,713	484,000	522,483
Licenses, Permits, and Fees	455,000	440,000	646,667	711,753	459,719
Intergovernmental	437,300	1,134,000	390,020	353,904	301,918
Charges for Services	532,300	521,000	576,756	530,295	493,684
Fines and Forfeitures	97,000	3,000	8,572	3,400	4,284
Miscellaneous	77,700	79,500	159,279	107,000	132,707
Total Revenues	3,432,500	3,902,500	3,304,029	3,131,218	2,624,049
Transfers	-	-	-	-	-
Use of Reserves	285,198	-	-	-	-
Total Revenues & Sources	\$ 3,717,698	\$ 3,902,500	\$ 3,304,029	\$ 3,131,218	\$ 2,624,049
Expenditures					
General Government	\$ 751,990	\$ 548,740	\$ 503,281	\$ 620,450	\$ 490,062
Public Safety	1,195,770	1,284,170	1,290,031	1,305,806	1,069,392
Physical Environment	421,158	379,858	370,118	445,175	261,185
Transportation	250,000	299,902	231,517	107,600	79,312
Cultural/Recreation	214,580	104,830	21,870	35,822	34,871
Capital Projects	884,200	1,285,000	310,828	343,100	268,315
Debt Service	-	-	-	-	-
Total Expenditures	3,717,698	3,902,500	2,727,645	2,857,953	2,203,137
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	576,384	273,265	420,912
Total Expenditures & Uses	\$ 3,717,698	\$ 3,902,500	\$ 3,304,029	\$ 3,131,218	\$ 2,624,049

Town of Astatula, Florida
2027 Budget Summary
001 - General Fund

001 - GENERAL FUND	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,316,700	\$ 1,170,000	\$ 945,022	\$ 940,866	\$ 709,254
Taxes - Other	227,300	300,000	247,576	184,000	200,235
Licenses, Permits, and Fees	370,000	355,000	471,206	447,000	366,231
Intergovernmental	437,300	334,000	376,101	335,304	283,323
Charges for Services	254,300	243,000	239,396	279,806	224,299
Fines and Forfeitures	97,000	3,000	8,572	3,400	4,284
Miscellaneous	77,000	78,500	159,279	107,000	107,501
Total Revenues	2,779,600	2,483,500	2,447,152	2,297,376	1,895,127
Transfers	-	-	-	-	-
Use of Reserves	134,898	-	-	-	-
Total Revenues & Sources	\$ 2,914,498	\$ 2,483,500	\$ 2,447,152	\$ 2,297,376	\$ 1,895,127
Expenditures					
General Government	\$ 751,990	\$ 548,740	\$ 503,882	\$ 620,450	\$ 487,453
Public Safety	1,195,770	1,284,170	1,278,465	1,305,806	1,069,392
Physical Environment	282,158	240,858	279,940	222,515	207,522
Transportation	250,000	299,902	231,517	-	600
Cultural/Recreation	214,580	104,830	21,870	35,822	34,871
Capital Projects	220,000	5,000	90,405	58,100	16,521
Debt Service	-	-	-	-	-
Total Expenditures	2,914,498	2,483,500	2,406,079	2,242,693	1,816,359
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	41,073	54,683	78,768
Total Expenditures & Uses	\$ 2,914,498	\$ 2,483,500	\$ 2,447,152	\$ 2,297,376	\$ 1,895,127

Town of Astatula, Florida
2027 Budget Summary
120 - Infrastructure

120 - INFRASTRUCTURE	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	289,200	255,000	256,628	230,000	246,873
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	100,000	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	7,768
Total Revenues	289,200	355,000	256,628	230,000	254,641
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	55,000	-
Total Revenues & Sources	\$ 289,200	\$ 355,000	\$ 256,628	\$ 285,000	\$ 254,641
Expenditures					
General Government	\$ -	\$ -	\$ 2,025	\$ -	\$ 2,609
Public Safety	-	-	11,566	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	289,200	355,000	220,423	285,000	225,702
Debt Service	-	-	-	-	-
Total Expenditures	289,200	355,000	234,014	285,000	228,311
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	22,614	-	26,330
Total Expenditures & Uses	\$ 289,200	\$ 355,000	\$ 256,628	\$ 285,000	\$ 254,641

Town of Astatula, Florida
2027 Budget Summary
130 - Impact Fees

130 - IMPACT FEES	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	75,000	75,000	161,585	237,000	84,875
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	6,740
Total Revenues	75,000	75,000	161,585	237,000	91,615
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 75,000	\$ 75,000	\$ 161,585	\$ 237,000	\$ 91,615
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	75,000	75,000	-	-	23,856
Debt Service	-	-	-	-	-
Total Expenditures	75,000	75,000	-	-	23,856
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	161,585	237,000	67,759
Total Expenditures & Uses	\$ 75,000	\$ 75,000	\$ 161,585	\$ 237,000	\$ 91,615

Town of Astatula, Florida
2027 Budget Summary
400 - Water Utility

400 - WATER UTILITY	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	10,000	10,000	-	27,753	-
Intergovernmental	-	700,000	-	-	-
Charges for Services	278,000	278,000	337,360	250,489	269,385
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	700	1,000	-	-	8,261
Total Revenues	288,700	989,000	337,360	278,242	277,646
Transfers	-	-	-	-	-
Use of Reserves	150,300	-	-	-	-
Total Revenues & Sources	\$ 439,000	\$ 989,000	\$ 337,360	\$ 278,242	\$ 277,646
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	139,000	139,000	90,178	222,660	53,663
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	300,000	850,000	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	439,000	989,000	90,178	222,660	53,663
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	247,182	55,582	223,983
Total Expenditures & Uses	\$ 439,000	\$ 989,000	\$ 337,360	\$ 278,242	\$ 277,646

Proposed Budget - General Fund (001)

Client: 202927 - Town of Astatula, Florida
Engagement: 2026 CFO - Town of Astatula, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: FY27 - 001 General Fund Budget
Fund Level: Fund Subtype
Index: GOV|GEN

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET2026 = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 001	General Fund				
001.276.000	Retained Earnings	0.00	0.00	0.00	54,683.00
001.284.000	Fund Balance - Unassigned	(134,898.00)	0.00	(2,027,941.00)	0.00
Subtotal Fund : 001	Subgroup : [SS-01-01] Fund Balance	(134,898.00)	0.00	(2,027,941.00)	54,683.00
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	(134,898.00)	0.00	(2,027,941.00)	54,683.00
All Funds Presented	Group Total [SS-01] Fund Balance	(134,898.00)	0.00	(2,027,941.00)	54,683.00
Group : [REV-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 001	General Fund				
001.311.100	Ad Valorem Taxes	(1,316,700.00)	(1,170,000.00)	(945,022.00)	(940,866.00) Based on rolled-back millage rate
Subtotal Fund : 001	Subgroup : [311] Property taxes	(1,316,700.00)	(1,170,000.00)	(945,022.00)	(940,866.00)
Subtotal All Funds Pr	Subtotal [311] Property taxes	(1,316,700.00)	(1,170,000.00)	(945,022.00)	(940,866.00)
Subgroup : [314]	Public service taxes				
Fund : 001	General Fund				
001.314.100	Utility Service Tax-Electricity	(172,000.00)	(172,000.00)	(194,939.00)	(148,000.00)
Subtotal Fund : 001	Subgroup : [314] Public service taxes	(172,000.00)	(172,000.00)	(194,939.00)	(148,000.00)
Subtotal All Funds Pr	Subtotal [314] Public service taxes	(172,000.00)	(172,000.00)	(194,939.00)	(148,000.00)
Subgroup : [315]	Communications service tax				
Fund : 001	General Fund				
001.315.100	Communications Service Taxes	(55,300.00)	(53,000.00)	(51,042.00)	(36,000.00) Per state 8/21/26 estimate
Subtotal Fund : 001	Subgroup : [315] Communications service tax	(55,300.00)	(53,000.00)	(51,042.00)	(36,000.00)
Subtotal All Funds Pr	Subtotal [315] Communications service tax	(55,300.00)	(53,000.00)	(51,042.00)	(36,000.00)
Subgroup : [316]	BTR				
Fund : 001	General Fund				
001.316.200	Business Tax Receipts - Town	0.00	0.00	(1,595.00)	0.00
Subtotal Fund : 001	Subgroup : [316] BTR	0.00	0.00	(1,595.00)	0.00
Subtotal All Funds Pr	Subtotal [316] BTR	0.00	0.00	(1,595.00)	0.00
All Funds Presented	Group Total [REV-01] Taxes	(1,544,000.00)	(1,395,000.00)	(1,192,598.00)	(1,124,866.00)

Proposed Budget - General Fund (001)

Group : [REV-02]	Licenses & Permits				
Subgroup : [322]	Building Permits				
Fund : 001	General Fund				
001.322.100	Building Permits	(175,000.00)	(150,000.00)	(261,496.00)	(258,000.00) Based on current and prior year activity
Subtotal Fund : 001	Subgroup : [322] Building Permits	<u>(175,000.00)</u>	<u>(150,000.00)</u>	<u>(261,496.00)</u>	<u>(258,000.00)</u>
Subtotal All Funds Pr	Subtotal [322] Building Permits	<u>(175,000.00)</u>	<u>(150,000.00)</u>	<u>(261,496.00)</u>	<u>(258,000.00)</u>
Subgroup : [323]	Franchise fees				
Fund : 001	General Fund				
001.323.100	Franchise Fee - Electricity	(150,000.00)	(150,000.00)	(167,730.00)	(150,000.00)
001.323.700	Franchise Fee - Solid Waste	(30,000.00)	(30,000.00)	(27,655.00)	(22,000.00)
Subtotal Fund : 001	Subgroup : [323] Franchise fees	<u>(180,000.00)</u>	<u>(180,000.00)</u>	<u>(195,385.00)</u>	<u>(172,000.00)</u>
Subtotal All Funds Pr	Subtotal [323] Franchise fees	<u>(180,000.00)</u>	<u>(180,000.00)</u>	<u>(195,385.00)</u>	<u>(172,000.00)</u>
Subgroup : [329]	Other Permits				
Fund : 001	General Fund				
001.329.300	Planning & Zoning Review Fees	(15,000.00)	(25,000.00)	(14,325.00)	(17,000.00) Based on current and prior year activity
Subtotal Fund : 001	Subgroup : [329] Other Permits	<u>(15,000.00)</u>	<u>(25,000.00)</u>	<u>(14,325.00)</u>	<u>(17,000.00)</u>
Subtotal All Funds Pr	Subtotal [329] Other Permits	<u>(15,000.00)</u>	<u>(25,000.00)</u>	<u>(14,325.00)</u>	<u>(17,000.00)</u>
All Funds Presented	Group Total [REV-02] Licenses & Permits	<u>(370,000.00)</u>	<u>(355,000.00)</u>	<u>(471,206.00)</u>	<u>(447,000.00)</u>
Group : [REV-03]	Intergovernmental				
Subgroup : [UN]	Unrestricted				
Fund : 001	General Fund				
001.335.120	State Revenue Sharing	(103,900.00)	(108,000.00)	(109,656.00)	(108,000.00) Per state 8/18/26 estimate
001.335.140	Mobile Home License	(1,000.00)	(1,000.00)	(551.00)	(720.00)
001.335.150	Alcoholic Beverage License Tax	0.00	0.00	(49.00)	0.00
001.335.180	Local Government 1/2 Sales Tax	(147,400.00)	(150,000.00)	(146,713.00)	(144,000.00) Per state 8/18/26 estimate
001.338.100	School Board Shared Revenue	(75,000.00)	(75,000.00)	(50,007.00)	(82,584.00)
Subtotal Fund : 001	Subgroup : [UN] Unrestricted	<u>(327,300.00)</u>	<u>(334,000.00)</u>	<u>(306,976.00)</u>	<u>(335,304.00)</u>
Subtotal All Funds Pr	Subtotal [UN] Unrestricted	<u>(327,300.00)</u>	<u>(334,000.00)</u>	<u>(306,976.00)</u>	<u>(335,304.00)</u>
Subgroup : [GRANT]	Grants				
Fund : 001	General Fund				
001.334.200	Public Safety State Grant	0.00	0.00	(3,520.00)	0.00
001.334.700	FRDAP Grant	(110,000.00)	0.00	(65,605.00)	0.00
Subtotal Fund : 001	Subgroup : [GRANT] Grants	<u>(110,000.00)</u>	<u>0.00</u>	<u>(69,125.00)</u>	<u>0.00</u>
Subtotal All Funds Pr	Subtotal [GRANT] Grants	<u>(110,000.00)</u>	<u>0.00</u>	<u>(69,125.00)</u>	<u>0.00</u>
All Funds Presented	Group Total [REV-03] Intergovernmental	<u>(437,300.00)</u>	<u>(334,000.00)</u>	<u>(376,101.00)</u>	<u>(335,304.00)</u>
Group : [REV-04]	Charges for Services				
Subgroup : None					
Fund : 001	General Fund				

Proposed Budget - General Fund (001)

001.341.901	Notary, Copy, Fax & Lien Search	(2,000.00)	(2,000.00)	0.00	(1,800.00)
001.343.400	Garbage/Solid Waste Revenue	(236,300.00)	(225,000.00)	(225,987.00)	(231,037.00) Expenditure offset
001.349.100	Admin Fees - Lake County	(3,000.00)	(3,000.00)	0.00	(6,900.00)
001.349.200	Admin Fee - Residential Impact	(3,000.00)	(3,000.00)	(3,700.00)	(12,489.00) To be evaluated with impact fee revenue estimates
001.349.201	Administrative Fees:Admin Fee - Residential Impact	0.00	0.00	(6,717.00)	0.00
001.349.300	Admin Fee - Commercial Impact	(10,000.00)	(10,000.00)	0.00	(27,580.00) To be evaluated with impact fee revenue estimates
001.349.400	Administrative Fees:Notary, Copy, Fax & Lien Search	0.00	0.00	(820.00)	0.00
001.349.501	Administrative Fees:Admin Fee - Residential Impact Ut	0.00	0.00	(2,172.00)	0.00
Subtotal Fund : 001	Subgroup : None	(254,300.00)	(243,000.00)	(239,396.00)	(279,806.00)
Subtotal All Funds Pr	Subgroup : None	(254,300.00)	(243,000.00)	(239,396.00)	(279,806.00)
All Funds Presented	Group Total [REV-04] Charges for Services	(254,300.00)	(243,000.00)	(239,396.00)	(279,806.00)
Group : [REV-05]	Fines and Forfeitures				
Subgroup : None					
Fund : 001	General Fund				
001.351.200	Investigative Cost Recovery	(200.00)	(200.00)	(225.00)	(180.00)
001.351.500	Traffic Court Fines	(2,500.00)	(2,500.00)	(7,375.00)	(2,800.00)
001.351.900	Police Education	(300.00)	(300.00)	(883.00)	(420.00)
001.351.910	GF Judgements & Fines Revenue	0.00	0.00	(89.00)	0.00
001.351.950	School Zone Camera Revenue	(84,000.00)	0.00	0.00	0.00
001.351.951	School Zone Camera Revenue - SCG	(10,000.00)	0.00	0.00	0.00
Subtotal Fund : 001	Subgroup : None	(97,000.00)	(3,000.00)	(8,572.00)	(3,400.00)
Subtotal All Funds Pr	Subgroup : None	(97,000.00)	(3,000.00)	(8,572.00)	(3,400.00)
All Funds Presented	Group Total [REV-05] Fines and Forfeitures	(97,000.00)	(3,000.00)	(8,572.00)	(3,400.00)
Group : [REV-06]	Misc. Income				
Subgroup : [INV]	Investment income				
Fund : 001	General Fund				
001.361.100	Interest Earnings	(65,000.00)	(66,500.00)	(83,395.00)	(97,200.00) Lower prevailing market rates than prior years
Subtotal Fund : 001	Subgroup : [INV] Investment income	(65,000.00)	(66,500.00)	(83,395.00)	(97,200.00)
Subtotal All Funds Pr	Subtotal [INV] Investment income	(65,000.00)	(66,500.00)	(83,395.00)	(97,200.00)
Subgroup : [MISC]	Misc income				
Fund : 001	General Fund				
001.361.400	Interest and Other Earnings:Disposition of Fixed Asset	0.00	0.00	(800.00)	0.00
001.362.100	Community Center Rental	(10,000.00)	(10,000.00)	(9,032.00)	(8,600.00)
001.366.100	Contributions to Cemetery	0.00	0.00	(896.00)	0.00
001.369.100	Other Miscellaneous Reveunes	(2,000.00)	(2,000.00)	(60,639.00)	(1,200.00)
001.369.300	Settlements	0.00	0.00	(4,517.00)	0.00
Subtotal Fund : 001	Subgroup : [MISC] Misc income	(12,000.00)	(12,000.00)	(75,884.00)	(9,800.00)
Subtotal All Funds Pr	Subtotal [MISC] Misc income	(12,000.00)	(12,000.00)	(75,884.00)	(9,800.00)
All Funds Presented	Group Total [REV-06] Misc. Income	(77,000.00)	(78,500.00)	(159,279.00)	(107,000.00)
Group : [EXG-01]	General Government				
Subgroup : [511]	Legislative				

Proposed Budget - General Fund (001)

Fund : 001	General Fund				
001.511.110	Council Qualification Salary	13,200.00	13,200.00	12,600.00	13,200.00
001.511.490	Other Current Charges	4,000.00	4,000.00	4,221.00	3,600.00
Subtotal Fund : 001	Subgroup : [511] Legislative	17,200.00	17,200.00	16,821.00	16,800.00
Subtotal All Funds Pr Subtotal [511] Legislative		17,200.00	17,200.00	16,821.00	16,800.00
Subgroup : [512]	Executive				
Fund : 001	General Fund				
001.512.120	Town Clerk's Salary	87,000.00	63,000.00	52,093.00	65,000.00 Per personnel schedule
001.512.121	Employee's Wages	0.00	0.00	31,644.00	59,904.00
001.512.210	Payroll Taxes	6,700.00	5,000.00	6,208.00	9,555.00 Per personnel schedule
001.512.220	Retirement Contribution	12,600.00	9,000.00	11,812.00	16,949.00 Per personnel schedule
001.512.230	Health Insurance	11,100.00	10,000.00	13,282.00	36,486.00 11% increase
001.512.300	Operating Expenditures - Other	0.00	0.00	2,209.00	0.00
001.512.340	Executive (Town Clerk):Operating Expenditures:Other	50,000.00	0.00	3,541.00	0.00 I-Tech Support, CivicPlus, Bank Fees, Verteks Consulting
001.512.342	Executive (Town Clerk):Operating Expenditures:Gener	0.00	0.00	50.00	0.00
001.512.400	Travel & Per Diem	2,000.00	2,000.00	3,419.00	2,160.00
001.512.410	Communications Services	5,000.00	5,000.00	9,536.00	4,300.00
001.512.420	Freight & Postage Services	1,000.00	1,000.00	843.00	600.00
001.512.430	Utility Services	8,000.00	8,000.00	9,833.00	7,560.00
001.512.450	Insurance	87,000.00	95,000.00	109,719.00	85,171.00 Property, casualty, general liability, cybersecurity
001.512.460	Repair & Maintenance Services	15,000.00	15,000.00	1,896.00	17,398.00
001.512.461	Software Maintenance	24,000.00	10,000.00	13,543.00	8,995.00 Additional funds to evaluate software alternatives
001.512.470	Printing and Binding	2,000.00	2,000.00	983.00	1,520.00
001.512.490	Other Current Charges	3,000.00	3,000.00	12,170.00	2,400.00
001.512.510	Office Supplies	3,000.00	3,000.00	3,378.00	3,600.00 2 Town Hall admin
001.512.520	Operating Supplies	4,000.00	4,000.00	3,872.00	3,600.00
001.512.540	Books, Publications, Subscripti	3,000.00	3,000.00	3,459.00	3,795.00
001.512.550	Staff Education & Training	800.00	800.00	625.00	600.00
Subtotal Fund : 001	Subgroup : [512] Executive	325,200.00	238,800.00	294,115.00	329,593.00
Subtotal All Funds Pr Subtotal [512] Executive		325,200.00	238,800.00	294,115.00	329,593.00
Subgroup : [513]	Finance				
Fund : 001	General Fund				
001.513.311	Professional services	0.00	0.00	3,347.00	0.00
001.513.321	Accounting Services	65,000.00	60,000.00	29,485.00	7,200.00 James Moore contract
001.513.322	Audit	21,000.00	20,000.00	20,000.00	17,000.00 Annual audit including estimated CPI increase
Subtotal Fund : 001	Subgroup : [513] Finance	86,000.00	80,000.00	52,832.00	24,200.00
Subtotal All Funds Pr Subtotal [513] Finance		86,000.00	80,000.00	52,832.00	24,200.00
Subgroup : [514]	Legal				
Fund : 001	General Fund				
001.514.312	Legal Fees	62,000.00	60,000.00	69,514.00	42,000.00 3% estimated increase
001.514.313	Special Magistrate	3,100.00	3,000.00	2,888.00	3,600.00 3% estimated increase
001.514.314	Operating Expenditure - Other	0.00	0.00	289.00	300.00
Subtotal Fund : 001	Subgroup : [514] Legal	65,100.00	63,000.00	72,691.00	45,900.00
Subtotal All Funds Pr Subtotal [514] Legal		65,100.00	63,000.00	72,691.00	45,900.00
Subgroup : [515]	Comp Planning				

Proposed Budget - General Fund (001)

Fund : 001	General Fund					
001.515.312	Planning & Zoning Review	50,000.00	15,000.00	64,596.00	9,000.00	Based on current and prior year activity
001.515.313	Town Planning Services	2,000.00	2,000.00	0.00	2,400.00	
001.515.315	Operating Expenditure - Other	3,000.00	3,000.00	2,827.00	1,200.00	
Subtotal Fund : 001	Subgroup : [515] Comp Planning	55,000.00	20,000.00	67,423.00	12,600.00	
Subtotal All Funds Pr Subtotal [515] Comp Planning		55,000.00	20,000.00	67,423.00	12,600.00	
Subgroup : [519]	Other General Government					
Fund : 001	General Fund					
001.519.110	PW Director's Supplement	0.00	0.00	0.00	50,000.00	
001.519.120	Employee Salary	114,500.00	65,000.00	0.00	51,804.00	Per personnel schedule - includes new position
001.519.210	Payroll Taxes	8,800.00	5,000.00	0.00	7,788.00	Per personnel schedule
001.519.220	Retirement Contributions	16,600.00	9,000.00	0.00	13,815.00	Per personnel schedule
001.519.230	Life & Health Insurance	27,800.00	15,000.00	0.00	32,226.00	11% prelim estimate over FY26 budget
001.519.410	Communications Services	1,000.00	1,000.00	0.00	984.00	
001.519.430	Utility Services	1,600.00	1,600.00	0.00	1,600.00	
001.519.460	Repair & Maintenance Services	9,600.00	9,600.00	0.00	9,600.00	
001.519.462	PW Vehicle Maintenance	2,400.00	2,400.00	0.00	2,400.00	
001.519.463	Equipment Maintenance	4,800.00	4,800.00	0.00	4,800.00	
001.519.464	Software Maintenance	440.00	440.00	0.00	440.00	
001.519.466	Vehicle Repair	3,600.00	3,600.00	0.00	3,600.00	
001.519.468	PW Equipment Repair	720.00	720.00	0.00	720.00	
001.519.490	Other current charges	240.00	240.00	0.00	240.00	
001.519.510	Office Supplies	120.00	120.00	0.00	120.00	
001.519.520	Operating Supplies	9,600.00	9,600.00	0.00	9,600.00	Offset by expense
001.519.523	Fuel	1,670.00	1,620.00	0.00	1,620.00	3% increase
Subtotal Fund : 001	Subgroup : [519] Other General Government	203,490.00	129,740.00	0.00	191,357.00	
Subtotal All Funds Pr Subtotal [519] Other General Government		203,490.00	129,740.00	0.00	191,357.00	
All Funds Presented	Group Total [EXG-01] General Government	751,990.00	548,740.00	503,882.00	620,450.00	
Group : [EXG-02]	Public Safety					
Subgroup : [521]	Police					
Fund : 001	General Fund					
001.521.112	Police Chief's Salary	103,000.00	100,000.00	84,051.00	94,833.00	Per personnel schedule
001.521.121	Police Officer's Salary	401,100.00	521,000.00	518,339.00	507,448.00	Per personnel schedule
001.521.150	Incentive Pay	4,700.00	4,500.00	5,140.00	4,440.00	Per personnel schedule
001.521.210	Payroll Taxes	38,600.00	48,000.00	49,338.00	46,414.00	Per personnel schedule
001.521.220	Retirement Contribution	182,700.00	218,000.00	204,903.00	198,216.00	Per personnel schedule
001.521.230	Life & Health Insurance	99,900.00	100,000.00	129,990.00	103,278.00	11% increase
001.521.400	Travel & Per Diem	3,500.00	3,500.00	6,802.00	3,500.00	
001.521.410	Communications Services	7,500.00	7,500.00	7,871.00	7,500.00	
001.521.412	Telecommunications	7,326.00	7,326.00	6,081.00	7,326.00	
001.521.415	Police Radios	5,135.00	5,135.00	7,530.00	5,135.00	
001.521.420	Postage and Mailing	650.00	650.00	185.00	540.00	
001.521.450	Law Enforcement:Operating Expenditures:Insurance	0.00	0.00	9,918.00	0.00	
001.521.460	Repair & Maintenance Service	4,550.00	4,550.00	5,208.00	4,550.00	
001.521.461	Software Maintenance	24,000.00	20,000.00	7,900.00	23,734.00	
001.521.462	Repair & Maintenance - Vehicles	24,000.00	24,000.00	15,056.00	24,000.00	
001.521.470	Printing & Binding	0.00	0.00	885.00	0.00	

Proposed Budget - General Fund (001)

001.521.490	Other Current Charges	1,200.00	1,200.00	22,062.00	1,200.00	
001.521.510	Office Supplies	3,000.00	3,000.00	2,237.00	600.00	
001.521.520	Operating Supplies	12,000.00	12,000.00	17,486.00	12,000.00	
001.521.521	K-9 Expenses	0.00	4,000.00	962.00	5,000.00	
001.521.522	Uniforms	4,000.00	4,000.00	5,592.00	3,000.00	
001.521.523	Fuel	60,000.00	40,000.00	40,339.00	40,000.00	
001.521.540	Books, Publications, Subscripti	2,000.00	2,000.00	11,354.00	2,000.00	
001.521.550	Law Enforcement Education	25,000.00	4,000.00	0.00	3,600.00	
001.521.551	Police Training	3,600.00	3,600.00	1,152.00	3,600.00	
001.521.710	Law Enforcement:Operating Expenditures:Lease paym	0.00	0.00	650.00	0.00	
Subtotal Fund : 001	Subgroup : [521] Police	1,017,461.00	1,137,961.00	1,161,031.00	1,101,914.00	
Subtotal All Funds Pr Subtotal [521] Police		1,017,461.00	1,137,961.00	1,161,031.00	1,101,914.00	
Subgroup : [524]	Building					
Fund : 001	General Fund					
001.524.130	Building Services Clerk	47,100.00	42,000.00	38,408.00	54,288.00	Per personnel schedule
001.524.210	Payroll Taxes	3,600.00	3,500.00	2,712.00	4,153.00	Per personnel schedule
001.524.220	Retirement Contributions	6,800.00	6,000.00	4,593.00	7,367.00	Per personnel schedule
001.524.230	Life & Health Insurance	11,100.00	10,000.00	11,849.00	13,026.00	11% increase
001.524.311	Permitting Fees	100,000.00	75,000.00	53,695.00	115,065.00	Based on current and prior year activity
001.524.461	Software Maintenance	1,200.00	1,200.00	50.00	1,200.00	
001.524.490	Other Current Charges - Other	1,200.00	1,200.00	269.00	1,200.00	
001.524.491	Building Surcharges (DBPR)	6,109.00	6,109.00	5,858.00	6,393.00	
001.524.550	Staff Training	1,200.00	1,200.00	0.00	1,200.00	
Subtotal Fund : 001	Subgroup : [524] Building	178,309.00	146,209.00	117,434.00	203,892.00	
Subtotal All Funds Pr Subtotal [524] Building		178,309.00	146,209.00	117,434.00	203,892.00	
All Funds Presented	Group Total [EXG-02] Public Safety	1,195,770.00	1,284,170.00	1,278,465.00	1,305,806.00	
Group : [EXG-03]	Physical environment					
Subgroup : [534]	Garbage/solid waste disposal					
Fund : 001	General Fund					
001.534.100	Garbage/Solid Waste Control Svs	236,300.00	225,000.00	219,395.00	206,657.00	5% estimated increase
001.534.120	Tax Collector Admin. Fees	4,208.00	4,208.00	7,990.00	4,208.00	
001.534.300	Operating expenditures	4,500.00	4,500.00	2,000.00	4,500.00	
Subtotal Fund : 001	Subgroup : [534] Garbage/solid waste disposal	245,008.00	233,708.00	229,385.00	215,365.00	
Subtotal All Funds Pr Subtotal [534] Garbage/solid waste disposal		245,008.00	233,708.00	229,385.00	215,365.00	
Subgroup : [539]	Other physical environment					
Fund : 001	General Fund					
001.539.340	Cemetery Operations:Operating Expenditures:Other S	30,000.00	0.00	46,326.00	0.00	
001.539.430	Utilities Services	1,500.00	1,500.00	1,893.00	1,500.00	
001.539.460	Repair & Maintenance Services	4,800.00	4,800.00	2,281.00	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	55.00	600.00	
Subtotal Fund : 001	Subgroup : [539] Other physical environment	37,150.00	7,150.00	50,555.00	7,150.00	
Subtotal All Funds Pr Subtotal [539] Other physical environment		37,150.00	7,150.00	50,555.00	7,150.00	

Proposed Budget - General Fund (001)

All Funds Presented	Group Total [EXG-03] Physical environment	282,158.00	240,858.00	279,940.00	222,515.00
Group : [EXG-04]	Transportation				
Subgroup : [541]	Roads and streets				
Fund : 001	General Fund				
001.541.110	Public Works (General Fund):Personal Services:PW D	0.00	0.00	5,200.00	0.00
001.541.120	PW Employee Wages	165,900.00	180,000.00	112,786.00	0.00 Per personnel schedule
001.541.125	Public Works:Personal Services:P/W contracted labor	0.00	0.00	5,600.00	0.00
001.541.210	Payroll Taxes	12,700.00	14,000.00	8,184.00	0.00 Per personnel schedule
001.541.220	Retirement Contributions	24,000.00	26,000.00	13,399.00	0.00 Per personnel schedule
001.541.230	Health Insurance	44,400.00	40,000.00	15,483.00	0.00 11% increase
001.541.315	Public Works (General Fund):Operating Expenditures:	0.00	0.00	3,828.00	0.00
001.541.410	Public Works (General Fund):Operating Expenditures:	0.00	0.00	2,313.00	0.00
001.541.430	Public Works (General Fund):Operating Expenditures:	0.00	0.00	27,186.00	0.00
001.541.450	Public Works:Operating Expenditures:Insurance	0.00	0.00	2,782.00	0.00
001.541.460	Repair & Maintenance Service	0.00	0.00	17,012.00	0.00
001.541.490	Public Works (General Fund):Operating Expenditures:	3,000.00	0.00	1,967.00	0.00 Cintas uniform service
001.541.510	Public Works (General Fund):Operating Expenditures:	0.00	0.00	703.00	0.00
001.541.520	Public Works (General Fund):Operating Expenditures:	0.00	0.00	14,111.00	0.00
001.541.523	Public Works (General Fund):Operating Expenditures:	0.00	0.00	963.00	0.00
Subtotal Fund : 001	Subgroup : [541] Roads and streets	250,000.00	260,000.00	231,517.00	0.00
Subtotal All Funds Pr	Subtotal [541] Roads and streets	250,000.00	260,000.00	231,517.00	0.00
All Funds Presented	Group Total [EXG-04] Transportation	250,000.00	260,000.00	231,517.00	0.00
Group : [EXG-07]	Culture/Recreation				
Subgroup : [572]	Parks and recreation				
Fund : 001	General Fund				
001.572.120	Employee Wages	37,500.00	30,000.00	0.00	0.00 Per personnel schedule
001.572.210	Payroll Taxes	2,900.00	2,500.00	0.00	0.00 Per personnel schedule
001.572.220	Retirement Contributions	5,400.00	4,500.00	0.00	0.00 Per personnel schedule
001.572.230	Health Insurance	11,100.00	10,000.00	0.00	0.00 11% increase
001.572.431	Joe Swaffar Park Utility Serv	550.00	550.00	585.00	522.00
001.572.432	Olive Ingram Utility Services	750.00	750.00	699.00	720.00
001.572.433	New Community Bldg Utility Serv	5,880.00	5,880.00	7,191.00	5,600.00
001.572.461	Joe Swaffar Park Repair & Maint	3,000.00	3,000.00	0.00	2,700.00
001.572.462	Olive Ingram Bldg Repair & Main	100,000.00	150.00	20.00	120.00
001.572.463	Kirkwood Park Repair and Main	1,200.00	1,200.00	0.00	960.00
001.572.464	New Community Bldg Repairs & Ma	6,000.00	6,000.00	4,552.00	5,400.00
001.572.482	Community Bldg Promotional	0.00	0.00	19.00	0.00
001.572.521	Joe Swaffar Park Operating	15,000.00	15,000.00	1,200.00	1,200.00
001.572.522	Community Bldg Operating Servic	2,800.00	2,800.00	0.00	2,400.00
001.572.523	Kirkwood Park Operating Supply	1,500.00	1,500.00	70.00	1,200.00
001.572.524	New Comm Bldg Operating Supp	0.00	0.00	234.00	0.00
Subtotal Fund : 001	Subgroup : [572] Parks and recreation	193,580.00	83,830.00	14,570.00	20,822.00
Subtotal All Funds Pr	Subtotal [572] Parks and recreation	193,580.00	83,830.00	14,570.00	20,822.00
Subgroup : [574]	Special events				
Fund : 001	General Fund				

Proposed Budget - General Fund (001)

001.574.300	Promotional activities	21,000.00	21,000.00	7,300.00	15,000.00
Subtotal Fund : 001	Subgroup : [574] Special events	21,000.00	21,000.00	7,300.00	15,000.00
Subtotal All Funds Pr	Subtotal [574] Special events	21,000.00	21,000.00	7,300.00	15,000.00
All Funds Presented	Group Total [EXG-07] Culture/Recreation	214,580.00	104,830.00	21,870.00	35,822.00
Group : [EXG-08]	Capital Outlay				
Subgroup : None					
Fund : 001	General Fund				
001.512.600	Capital Outlay - Other	0.00	0.00	0.00	1,200.00
001.512.640	Capital Outlay Machine & Equip	0.00	0.00	4,492.00	0.00
001.519.640	Capital Outlay - Machine & Equi	0.00	0.00	395.00	600.00
001.521.640	Capital Outlay - Machine & Equi	0.00	0.00	420.00	2,000.00
001.521.645	FDLE Grants	0.00	0.00	49,642.00	0.00
001.541.630	Public Works (General Fund):Operating Expenditures:	0.00	0.00	30,732.00	0.00
001.572.111	Kirkwood Park Phase II	0.00	0.00	0.00	53,700.00
001.572.630	Capital Outlay - Infrastructure	220,000.00	0.00	0.00	0.00
001.572.640	Capital Outlay - Equipment	0.00	5,000.00	4,724.00	600.00
Subtotal Fund : 001	Subgroup : None	220,000.00	5,000.00	90,405.00	58,100.00
Subtotal All Funds Pr	Subgroup : None	220,000.00	5,000.00	90,405.00	58,100.00
All Funds Presented	Group Total [EXG-08] Capital Outlay	220,000.00	5,000.00	90,405.00	58,100.00
	NET (INCOME) LOSS	134,898.00	35,098.00	(41,073.00)	(54,683.00)
	Sum of Account Groups	0.00	35,098.00	(2,069,014.00)	0.00

Proposed Budget - Infrastructure (120)

Client: **202927 - Town of Astatula, Florida**
Engagement: **2026 CFO - Town of Astatula, Florida**
Period Ending: **9/30/2026**
Trial Balance: **TB-01 - Fund TB**
Workpaper: **FY27 - 120 Infrastructure Budget**
Fund Level: **Fund**
Index: **120**

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET2025 = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 120	Infrastructure Fund				
120.281.300	Fund Balance - Restricted:FB Reserve for Impact Fee	0.00	0.00	(172,546.00)	0.00
120.281.500	Infrastructure	0.00	0.00	0.00	(55,000.00)
Subtotal Fund : 120	Subgroup : [SS-01-01] Fund Balance	0.00	0.00	(172,546.00)	(55,000.00)
Subtotal All Funds P	Subtotal [SS-01-01] Fund Balance	0.00	0.00	(172,546.00)	(55,000.00)
All Funds Presented	Group Total [SS-01] Fund Balance	0.00	0.00	(172,546.00)	(55,000.00)
Group : [REV-01]	Taxes				
Subgroup : [312]	Sales and use taxes				
Fund : 120	Infrastructure Fund				
120.312.114	Taxes:Local Option, Use & Fuel Taxes:Discretionary	0.00	0.00	(256,628.00)	0.00
120.312.600	Discretionary Surtax	(289,200.00)	(255,000.00)	0.00	(230,000.00)
Subtotal Fund : 120	Subgroup : [312] Sales and use taxes	(289,200.00)	(255,000.00)	(256,628.00)	(230,000.00)
Subtotal All Funds P	Subtotal [312] Sales and use taxes	(289,200.00)	(255,000.00)	(256,628.00)	(230,000.00)
All Funds Presented	Group Total [REV-01] Taxes	(289,200.00)	(255,000.00)	(256,628.00)	(230,000.00)
Group : [REV-03]	Intergovernmental				
Subgroup : [GRANT]	Grants				
Fund : 120	Infrastructure Fund				
120.337.100	Lake County - Infrastructure Tax Appropriation	0.00	(100,000.00)	0.00	0.00
Subtotal Fund : 120	Subgroup : [GRANT] Grants	0.00	(100,000.00)	0.00	0.00
Subtotal All Funds P	Subtotal [GRANT] Grants	0.00	(100,000.00)	0.00	0.00
All Funds Presented	Group Total [REV-03] Intergovernmental	0.00	(100,000.00)	0.00	0.00
Group : [EXG-01]	General Government				
Subgroup : [512]	Executive				

Per 8/18/26 state estimates

One-time funding source

Proposed Budget - Infrastructure (120)

Fund : 120	Infrastructure Fund				
120.512.710	Executive (Town Clerk):Lease payments	0.00	0.00	2,025.00	0.00
Subtotal Fund : 120	Subgroup : [512] Executive	0.00	0.00	2,025.00	0.00
Subtotal All Funds P	Subtotal [512] Executive	0.00	0.00	2,025.00	0.00
All Funds Presented	Group Total [EXG-01] General Government	0.00	0.00	2,025.00	0.00
Group : [EXG-02]	Public Safety				
Subgroup : [521]	Police				
Fund : 120	Infrastructure Fund				
120.521.520	Operating Supplies	0.00	0.00	11,566.00	0.00
Subtotal Fund : 120	Subgroup : [521] Police	0.00	0.00	11,566.00	0.00
Subtotal All Funds P	Subtotal [521] Police	0.00	0.00	11,566.00	0.00
All Funds Presented	Group Total [EXG-02] Public Safety	0.00	0.00	11,566.00	0.00
Group : [EXG-08]	Capital Outlay				
Subgroup : None					
Fund : 120	Infrastructure Fund				
120.512.630	Infrastructure	0.00	0.00	0.00	28,000.00
120.512.640	Capital Outlay Machine & Equip	0.00	0.00	0.00	7,526.00
120.519.630	Infrastructure	0.00	0.00	19,574.00	0.00
120.519.640	Capital Outlay - Machine & Equi	0.00	199,000.00	0.00	0.00
120.521.630	Capital Outlay - Infrastructure	289,200.00	0.00	200,849.00	0.00
120.521.640	Capital Outlay - Machine & Equi	0.00	32,000.00	0.00	184,474.00
120.539.630	Capital Outlay - Infrastructure	0.00	0.00	0.00	40,000.00
120.541.630	Road signage & paving	0.00	40,000.00	0.00	0.00
120.541.640	Roads - Equipment	0.00	84,000.00	0.00	0.00
120.572.640	Park Capital Exp. - Equipment	0.00	0.00	0.00	25,000.00
Subtotal Fund : 120	Subgroup : None	289,200.00	355,000.00	220,423.00	285,000.00
Subtotal All Funds P	Subgroup : None	289,200.00	355,000.00	220,423.00	285,000.00
All Funds Presented	Group Total [EXG-08] Capital Outlay	289,200.00	355,000.00	220,423.00	285,000.00
	NET (INCOME) LOSS	0.00	0.00	(22,614.00)	55,000.00
	Sum of Account Groups	0.00	0.00	(195,160.00)	0.00

Proposed Budget - Impact Fees (130)

Client: **202927 - Town of Astatula, Florida**
Engagement: **2026 CFO - Town of Astatula, Florida**
Period Ending: **9/30/2026**
Trial Balance: **TB-01 - Fund TB**
Workpaper: **FY27 - 130 Impact Fees Budget**
Fund Level: **Fund**
Index: **130**

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 130	Impact Fees Fund				
130.276.000	Retained Earnings	0.00	0.00	(195,077.00)	237,000.00
Subtotal Fund : 130	Subgroup : [SS-01-01] Fund Balance	0.00	0.00	(195,077.00)	237,000.00
Subtotal All Funds P	Subtotal [SS-01-01] Fund Balance	0.00	0.00	(195,077.00)	237,000.00
All Funds Presented	Group Total [SS-01] Fund Balance	0.00	0.00	(195,077.00)	237,000.00
Group : [REV-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 130	Impact Fees Fund				
130.324.110	Police Impact Fee - Res	(10,000.00)	(10,000.00)	(17,776.00)	0.00
130.324.120	Police Impact Fee - Comm	(30,000.00)	(30,000.00)	0.00	(88,000.00)
130.324.410	Bldg Impact Fee - Residential	(10,000.00)	(10,000.00)	(19,712.00)	(149,000.00)
130.324.420	Bldg Impact Fee - Commercial	0.00	0.00	(82,319.00)	0.00
130.324.610	Parks Impact fees - Residential	(25,000.00)	(25,000.00)	(41,778.00)	0.00
Subtotal Fund : 130	Subgroup : [324] Impact Fees	(75,000.00)	(75,000.00)	(161,585.00)	(237,000.00)
Subtotal All Funds P	Subtotal [324] Impact Fees	(75,000.00)	(75,000.00)	(161,585.00)	(237,000.00)
All Funds Presented	Group Total [REV-02] Licenses & Permits	(75,000.00)	(75,000.00)	(161,585.00)	(237,000.00)
Group : [EXG-08]	Capital Outlay				
Subgroup : None					
Fund : 130	Impact Fees Fund				
130.519.640	Capital Outlay - Machine & Equi	75,000.00	75,000.00	0.00	0.00
Subtotal Fund : 130	Subgroup : None	75,000.00	75,000.00	0.00	0.00
Subtotal All Funds P	Subgroup : None	75,000.00	75,000.00	0.00	0.00
All Funds Presented	Group Total [EXG-08] Capital Outlay	75,000.00	75,000.00	0.00	0.00

Capital projects to be allocated

Proposed Budget - Impact Fees (130)

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>(161,585.00)</u>	<u>(237,000.00)</u>
Sum of Account Groups	0.00	0.00	(356,662.00)	0.00

Proposed Budget - Water Fund (400)

Client: **202927 - Town of Astatula, Florida**
Engagement: **2026 CFO - Town of Astatula, Florida**
Period Ending: **9/30/2026**
Trial Balance: **TB-01 - Fund TB**
Workpaper: **FY27 - 400 Water Fund Budget**
Fund Level: **Fund**
Index: **401**

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 401	Water Fund				
400.276.000	Retained Earnings	(150,300.00)	0.00	(924,422.00)	55,582.00
Subtotal Fund : 401	Subgroup : [SS-01-01] Fund Balance	(150,300.00)	0.00	(924,422.00)	55,582.00
Subtotal All Funds P	Subtotal [SS-01-01] Fund Balance	(150,300.00)	0.00	(924,422.00)	55,582.00
All Funds Presented	Group Total [SS-01] Fund Balance	(150,300.00)	0.00	(924,422.00)	55,582.00
Group : [REV-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 401	Water Fund				
400.324.210	Utility Impact fee- Residential	(10,000.00)	(10,000.00)	0.00	(27,753.00)
Subtotal Fund : 401	Subgroup : [324] Impact Fees	(10,000.00)	(10,000.00)	0.00	(27,753.00)
Subtotal All Funds P	Subtotal [324] Impact Fees	(10,000.00)	(10,000.00)	0.00	(27,753.00)
All Funds Presented	Group Total [REV-02] Licenses & Permits	(10,000.00)	(10,000.00)	0.00	(27,753.00)
Group : [REV-03]	Intergovernmental				
Subgroup : [GRANT]	Grants				
Fund : 401	Water Fund				
400.331.310	Fed Grant - DEO Passthru H2568	0.00	(700,000.00)	0.00	0.00
Subtotal Fund : 401	Subgroup : [GRANT] Grants	0.00	(700,000.00)	0.00	0.00
Subtotal All Funds P	Subtotal [GRANT] Grants	0.00	(700,000.00)	0.00	0.00
All Funds Presented	Group Total [REV-03] Intergovernmental	0.00	(700,000.00)	0.00	0.00
Group : [REV-04]	Charges for Services				
Subgroup : None					
Fund : 401	Water Fund				
400.343.310	Water usage - Residential	(230,000.00)	(230,000.00)	0.00	(84,360.00)

Proposed Budget - Water Fund (400)

400.343.315	Water usage - Non-Residential	(20,000.00)	(20,000.00)	0.00	(19,200.00)
400.343.320	Water Hook-up Fee	(25,000.00)	(25,000.00)	0.00	(138,000.00)
400.343.330	Connection & Disconnection Fees	(2,000.00)	(2,000.00)	0.00	(2,415.00)
400.343.340	Late Fees and Penalties	(500.00)	(500.00)	0.00	(1,265.00)
400.349.200	Admin Fee - Residential Impact	(500.00)	(500.00)	0.00	(5,249.00)
401.343.610	Water & Wastewater Utility Revenue:Water usage - R	0.00	0.00	(221,639.00)	0.00
401.343.615	Water & Wastewater Utility Revenue:Water Usage - N	0.00	0.00	(36,337.00)	0.00
401.343.620	Water & Wastewater Utility Revenue:Wastewater Usa	0.00	0.00	(11,849.00)	0.00
401.343.630	Water & Wastewater Utility Revenue:Connection & Di	0.00	0.00	(1,787.00)	0.00
401.343.640	Water & Wastewater Utility Revenue:Late Fees and P	0.00	0.00	(3,105.00)	0.00
401.343.660	Water & Wastewater Utility Revenue:Water Hook-up	0.00	0.00	(62,643.00)	0.00
Subtotal Fund : 401	Subgroup : None	(278,000.00)	(278,000.00)	(337,360.00)	(250,489.00)
Subtotal All Funds P	Subgroup : None	(278,000.00)	(278,000.00)	(337,360.00)	(250,489.00)
All Funds Presented	Group Total [REV-04] Charges for Services	(278,000.00)	(278,000.00)	(337,360.00)	(250,489.00)
Group : [REV-06]	Misc. Income				
Subgroup : [INV]	Investment income				
Fund : 401	Water Fund				
400.361.100	Interest Earnings	(700.00)	(1,000.00)	0.00	0.00
Subtotal Fund : 401	Subgroup : [INV] Investment income	(700.00)	(1,000.00)	0.00	0.00
Subtotal All Funds P	Subtotal [INV] Investment income	(700.00)	(1,000.00)	0.00	0.00
All Funds Presented	Group Total [REV-06] Misc. Income	(700.00)	(1,000.00)	0.00	0.00
Group : [EXP-02]	Contractual Services				
Subgroup : None					
Fund : 401	Water Fund				
400.533.310	Professional Service	95,000.00	95,000.00	0.00	19,416.00
401.533.310	Water Utility Expenses:Operating Expenses:Professio	0.00	0.00	39,048.00	0.00
Subtotal Fund : 401	Subgroup : None	95,000.00	95,000.00	39,048.00	19,416.00
Subtotal All Funds P	Subgroup : None	95,000.00	95,000.00	39,048.00	19,416.00
All Funds Presented	Group Total [EXP-02] Contractual Services	95,000.00	95,000.00	39,048.00	19,416.00
Group : [EXP-03]	Other operating expenses				
Subgroup : [WT]	Water				
Fund : 401	Water Fund				
400.533.410	Communication Services	1,000.00	1,000.00	0.00	1,050.00
400.533.411	Cellular Endpoints	2,000.00	2,000.00	0.00	2,000.00
400.533.420	Freight & Postage	1,000.00	1,000.00	0.00	722.00
400.533.430	Utility Services	5,000.00	5,000.00	0.00	5,027.00
400.533.460	Repairs & Maintenance	3,000.00	3,000.00	0.00	3,000.00

Proposed Budget - Water Fund (400)

400.533.461	Software Maintenance	1,000.00	1,000.00	0.00	990.00
400.533.463	Equipment Maintenance	10,000.00	10,000.00	0.00	7,800.00
400.533.490	Other Current Charges	3,000.00	3,000.00	0.00	2,400.00
400.533.510	Office Supplies	1,000.00	1,000.00	0.00	240.00
400.533.520	Operating Expenditure	16,000.00	16,000.00	0.00	18,000.00
400.533.523	Fuel	1,000.00	1,000.00	0.00	900.00
401.533.410	Water Utility Expenses:Operating Expenses:Commun	0.00	0.00	688.00	0.00
401.533.411	Water Utility Expenses:Operating Expenses:Cellular E	0.00	0.00	1,250.00	0.00
401.533.430	Water Utility Expenses:Operating Expenses:Utility Se	0.00	0.00	6,180.00	0.00
401.533.460	Water Utility Expenses:Operating Expenses:Repairs	0.00	0.00	2,215.00	0.00
401.533.461	Water Utility Expenses:Operating Expenses:Software	0.00	0.00	3,111.00	0.00
401.533.463	Water Utility Expenses:Operating Expenses:Equipme	0.00	0.00	6,500.00	0.00
401.533.490	Water Utility Expenses:Operating Expenses:Other Cu	0.00	0.00	10,141.00	0.00
401.533.510	Water Utility Expenses:Operating Expenses:Office Su	0.00	0.00	148.00	0.00
401.533.520	Water Utility Expenses:Operating Expenses:Operatin	0.00	0.00	20,897.00	0.00
Subtotal Fund : 401	Subgroup : [WT] Water	44,000.00	44,000.00	51,130.00	42,129.00
Subtotal All Funds P	Subtotal [WT] Water	44,000.00	44,000.00	51,130.00	42,129.00
Subgroup : [CAP]	Capital Outlay Offset				
Fund : 401	Water Fund				
400.533.630	Capital Outlay - Infrastructure	0.00	850,000.00	0.00	161,115.00
400.533.640	Capital Outlay - Mach & Equip	300,000.00	0.00	0.00	0.00
Subtotal Fund : 401	Subgroup : [CAP] Capital Outlay Offset	300,000.00	850,000.00	0.00	161,115.00
Subtotal All Funds P	Subtotal [CAP] Capital Outlay Offset	300,000.00	850,000.00	0.00	161,115.00
All Funds Presented	Group Total [EXP-03] Other operating expenses	344,000.00	894,000.00	51,130.00	203,244.00
Group : [EXP-17]	Depreciation				
Subgroup : None					
Fund : 401	Water Fund				
400.999.100	Depreciation Expense	0.00	0.00	34,947.00	0.00
Subtotal Fund : 401	Subgroup : None	0.00	0.00	34,947.00	0.00
Subtotal All Funds P	Subgroup : None	0.00	0.00	34,947.00	0.00
All Funds Presented	Group Total [EXP-17] Depreciation	0.00	0.00	34,947.00	0.00
	NET (INCOME) LOSS	150,300.00	0.00	(212,235.00)	(55,582.00)
	Sum of Account Groups	0.00	0.00	(1,136,657.00)	0.00

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