

# Fiscal Year 2020 Proposed Budget

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## Town of Lady Lake, Florida







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## TOWN COMMISSION AND OFFICIALS

Name	Title
James A. Richards	Mayor-Commissioner, Ward 5
Ruth Kussard	Commissioner, Ward 1
Anthony Holden	Commissioner, Ward 2
Dan Vincent	Commissioner, Ward 3
Paul F. Hannan	Commissioner, Ward 4
Kristen Kollgaard	Town Manager Town Clerk
Derek Schroth	Town Attorney

# TOWN OF LADY LAKE

## FISCAL YEAR 2020 PROPOSED BUDGET

October 1, 2019 – September 30, 2020

Ordinance 2019-14

Prepared by:  
Pamela Winegardner, CGFO  
Certified Government Finance Officer  
Finance Director  
June 26, 2019

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## TRANSMITTAL LETTER/BUDGET MESSAGE

June 26, 2019

Dear Mayor, Town Commissioners and Citizens of the Town of Lady Lake:

Enclosed is the proposed budget for fiscal year 2019/2020 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2019/2020 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$18,148,183.

### GENERAL FUND

The proposed General Fund revenues and expenditures total \$12,934,499 respectively.

Highlighted revenues include:

- Ad-valorem tax Revenue is based on the millage rate of 3.3962 mills, which is the current year's millage rate.
- Communication Service Tax audit was completed in 2016. A vendor incorrectly overpaid the Town of Lady Lake through the Department of Revenue resulting in three years of overpayment. The Department of Revenue audit resulted in an overpayment of \$1,233,054 of which \$482,957 has been withheld by the Department of Revenue from the Town of Lady Lake's Communication Service Tax in 2015 and 2016 resulting in a net obligation of \$750,097. In Fiscal Year 2017, at the direction of the Department of Revenue, \$574,837 was to be paid to Sumter County with the remaining \$175,260 to be paid to the Department of Revenue over a period of 36 months. The Town Manager initiated an agreement with Sumter County and after approval by the Department of Revenue and Sumter County; the Town immediately paid a lump sum of \$500,000 saving the town \$74,837. The remainder of the overpayment is being withheld from the Town of Lady Lake's Communication Service Tax revenue by the Department of Revenue at \$4,868 per month starting in March 2017 with the last payment on February of 2020.
- Villages Fire Assessments offset the Villages Fire District cost of \$1,151,344, with an increase of 53.5% in fire assessment fees by the Villages Safety Department. The residential assessment rate will increase to \$124.00. The per square foot charge for commercial property and institutional property rate will increase to \$0.29 and Industrial/Warehouse rates at \$.04. This assessment is an "in and out" transaction as the town is a conduit for this assessment which earns a .25% administration fee.
- Transfers from Special Revenue to General Fund totals \$435,000 which includes \$235,000 for the purchase of five police vehicles including necessary equipment for the vehicles and \$200,000 for additional street paving.

Personnel Cost Include the following:

- Total number of positions increased from 104 to 105.5 which includes five part-time employees (.5 a position equals 2.5), 98 full-time employees and 5 Commissioners. This includes the Library adding a part-time position and Parks Recreation adding a full-time position.



- A new line item titled Software Licensing was added in many departments as each department's costs that were budgeted previously with Information Technology Department has been properly allocated.
- A pay increase of up to 5% for employees (2% cost of living adjustment, up to 3% Merit).
- The Town's portion of Police Pension contributions remained at 12.5% (local law plan).
- Medical premiums are budgeted at an estimated 6.7% increase.
- Dental premiums are budgeted at an estimated 5% increase.
- Life Insurance and Long Term Disability are budgeted at an estimated 10% increase.
- Workman's compensation insurance premiums are budgeted at an estimated 15% increase.

(actual increases not all available at budget time)

Highlighted Expenditures Include:

- Capital outlay costs for all departments (including Utilities) totals \$891,379, which include \$689,879 for General Fund, \$65,000 for library books, and \$201,379 for Utilities.
- The Town Commission budget includes \$3,675 for the volunteer dinner, \$3,000 for memberships, \$725 for training and \$3,500 for travel.
- The Finance Department budget includes \$4,000 for Document Accessibility Remediation for the Financial Report and the Budget to be posted on the Town website.
- The Human Resource budget includes \$4,000 for safety awards. It also includes \$4,000 for the Town Health Fair and \$3,000 for the Town Safety Fair. \$50,000 has been budgeted for a Pay Study.
- The Growth Management budget includes \$30,000 for an Evaluation and Appraisals Report Funding, and increase in Site Plan Review fees. Personal Services has a decrease due to transferring a qualified employee to the Building Department so restricted building fund monies can be utilized.
- The Building Department budget includes an increase in personal services due to the above mentioned transfer of an employee to the Building Department so the wages can be paid out of restricted building fund monies
- The Information Technology budget includes \$65,517 Capital Outlay for three servers and switches.
- For Other Government Services, Town Hall budget includes \$49,950 for professional services to start the process to purchase new software for the town. Capital Outlay includes \$30,000 to replace two Central Air Units as needed for Town Hall. Town Hall budget also includes contingency funds of \$220,300.
- The Police Department budget includes \$182,800 for Lake County Dispatch services. Capital outlay consists of \$235,000 for four marked vehicles and one specialty vehicle which will be paid for by Surtax funds.
- The Public Works Road and Street Maintenance budgeted \$48,000 for 12 times a year street sweeping, \$33,000 for traffic light maintenance, and \$65,000 for general repair and maintenance of streets and streetlights. The Resurface budget is \$400,000 with \$200,000 from the Assigned Asset Fund and

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\$200,000 from Special Revenue as discussed above. Capital outlay consists of one Grasshopper 900-D Rear Discharge Mower \$27,500 and one Turbine Blower for \$6,600.

- The Library budget includes \$30,000 for Replacement of Fire Doors plus book purchases are budgeted at \$65,000.
- The Community Building has slated \$200,000 for renovations.
- The Parks and Recreation budget includes Capital Outlay with a total of \$156,412, which includes \$120,000 to replace playground equipment, \$16,412 for a Scagg Mower and \$20,000 for two sunshades. The budget also includes \$10,000 for the Historical Society. Personal Services increased due to the addition of a new position.
- The Town Attorney budget includes an increase of \$5,000 for police department legal fees.

### SPECIAL REVENUE FUND

The proposed Special Revenue Fund revenues and expenditures total \$1,482,200 respectively.

Revenues include estimated collections for Fiscal Year 2020 of \$1,460,000 from the one-cent tax besides interest earned throughout the year.

Expenditures include two transfers to the General Fund of \$235,000 for the purchase of five police vehicles and \$200,000 for additional street paving.

### UTILITIES FUND

The proposed Utilities Fund revenues and expenses total \$3,731,484 respectively.

Highlighted Revenues Include:

- An increase in water and reuse utility rates in the amount of 1.6% due to an increase in Consumer Price Index for all Urban Consumers from January 2018 to January 2019.
- Solid waste fees billed on the property tax bill as a solid waste assessment. The rate will remain at \$162 per year per residential unit. Waste Management's fee per unit will increase from \$12.11 to \$12.24 per month.
- We have not been notified by the Villages Center Community Development District of an increase charge to treat our sewer flow, so we are still using \$3.55 per thousand gallons as the basis for the sewer revenue projections. We have a water/sewer rate study budgeted.

Personnel Costs Include the following:

- Pay increase of up to 5% for employees (2% cost of living adjustment, up to 3% Merit).
- All medical, dental, life, long term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 6.7%, Dental 5%, Life 10%, Long Term Disability 10%, Workman's Comp 15%).

Highlighted Expenses Include:

- The total budget for all utility departments total \$3,731,484.

- The Water Utility budget for Other Professional Services in the amount of \$74,500 includes a water/sewer Rate Study that is split between the water and sewer departments for \$60,000 and a Well four location-Florida Department of Environmental Protection Study for \$29,500. Other Contractual Services include Security Alarm Monitoring on all three wells, Well three's quarterly tank maintenance costs, Shenandoah Hydro Tank's quarterly maintenance costs along with the elevated Well three tank's annual maintenance cost. Capital outlay contains \$70,000 for replacing a one-ton truck and \$35,000 for a three quarter-ton truck.
- The Solid waste budget includes all costs associated with contracting the solid waste collection with Waste Management and the special assessment costs. The transfer to the General Fund is \$110,500 for administrative fees for approximately 7,700 customers.
- The Sewer Utility budget includes the Water/Sewer Rate Study that is \$60,000 split between the water and sewer departments, Waste Water Treatment Plant Improvement Study for \$24,500, Waste Water Treatment Plant sampling for \$28,000, \$110,000 for repairs and maintenance to Lift Stations, Pumps, Controls, etcetera, and General Operating money for \$46,000 in Sodium Hypochlorite.

## SUMMARY

This budget reflects hours of cooperative work by department heads and staff to provide for services that the Town of Lady Lake residents expect. These dedicated town employees work hard to provide the same level of customer service that the town's residents have grown accustomed to and appreciate. We would like to thank all the town employees for their dedicated service. Special thanks to the Finance staff in helping put this budget book together.

Town staff will continue to work with the town's elected officials and residents to maintain and improve the quality of life enjoyed by all town residents through improved services and cost effective programs and projects.

Most Respectfully Submitted,

s/Kristen Kollgaard  
Town Manager

s/Pamela Winegardner, CGFO  
Finance Director

# SUMMARY INFORMATION

**BUDGET SUMMARY SCHEDULES**

The proposed budget was prepared using a millage rate of 3.3962

**Table 1: Summary of Funds to Be Reviewed  
Revenues and Expenditures/Expenses**

	Revenues	Expenditures/ Expenses
The General Fund	12,934,499	12,934,499
The Special Revenue Fund	1,482,200	1,482,200
The Utilities Fund	3,731,484	3,731,484
Total - All Funds	\$18,148,183	\$18,148,183

Table 2: Budget Summary Schedule — General Fund

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% of Total
Town Commission	39,871	14,130				54,001	0.42%
Town Manager	251,847	13,584				265,431	2.05%
Town Clerk	107,295	27,200				134,495	1.04%
Town Clerk – Elections		8,000				8,000	0.06%
Finance	347,258	64,590				411,848	3.18%
Human Resources / Risk Management	153,280	93,000				246,280	1.90%
Growth Management*	303,101	123,897				426,998	3.30%
Building Department**	95,139	291,882				387,021	2.99%
Code Enforcement	65,911	18,682				84,593	0.65%
Information Technology	246,165	117,346	65,517			429,028	3.32%
Police Department	3,133,476	698,894	235,000			4,067,370	31.45%
Police Department – Villages Detail	159,424	6,550				165,974	1.28%
Library and Information Services***	501,628	188,087	105,000			794,715	6.14%
Community Building / Recreation Facility		212,341				212,341	1.64%
Parks and Recreation Department	472,876	262,957	156,412			892,245	6.90%
Public Works-Administration	223,788	55,739				279,527	2.16%
Other Government Services-Facilities Maintenance	135,726	10,960				146,686	1.13%
Other Government Services-Motor Pool	157,801	24,561	3,850			186,212	1.44%
Public Works-Streets Maintenance	799,866	896,823	34,100			1,730,789	13.38%
Other Government Services-Town Hall		399,301	90,000	220,300		709,601	5.49%
Legal Services		150,000				150,000	1.16%
Villages Fire Protection District		1,151,344				1,151,344	8.90%
To Reserve						0	0.00%
<b>FY 2020 Budget Totals</b>	<b>\$7,194,452</b>	<b>\$4,829,868</b>	<b>\$689,879</b>	<b>\$220,300</b>	<b>\$0</b>	<b>\$12,934,499</b>	<b>100%</b>
<b>% of Total Budget</b>	<b>55.62%</b>	<b>37.34%</b>	<b>5.33%</b>	<b>1.70%</b>			<b>100%</b>
<b>FY 2019 Budget</b>	<b>\$6,820,689</b>	<b>\$3,722,923</b>	<b>\$589,711</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$11,263,323</b>	
<b>Change from Prior Year</b>	<b>5.2%</b>	<b>22.9%</b>	<b>14.5%</b>	<b>41%</b>	<b>0%</b>	<b>12.9%</b>	

Personnel cost includes the Police Pension State Casualty Premium Check which goes to Police Retirement (Estimated \$112,000).

\* Growth Management Personnel cost decreased due to a reclassify of one position to Building

\*\* Building Personnel cost increased due to a reclassify one position from Growth Management

\*\*\* Library Personnel cost increased due to new part-time position mid-year in fiscal year 2019 as approved by Commission

Total Increase in Operating = \$1,106,945 due to Pay Study, Extra Paving and other non-reoccurring studies.

Total Increase in Capital Spending = \$100,168

Total Debt Service = \$0.00

**Table 3: Budget Summary Schedule - Utilities Fund**

Department	Title	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% of Total
401-3301-533	Water	738,862	556,152	105,000	85,754	0	1,485,768	39.8%
401-3402-534	Solid Waste	0	1,141,000	0	110,500	0	1,251,500	33.5%
401-3503-535	Sewer	181,943	640,763	96,500	75,010	0	994,216	26.6%
	FY 2020 Budget Totals	920,805	2,337,915	201,500	271,264	0	3,731,484	100.00%
	% of Total Budget	24.7%	62.7%	5.4%	7.3%	0		100.0%
	FY 2019 Budget	865,431	2,233,522	80,000	255,000	0	3,433,953	
	Change from Prior Year	6.0%	4.5%	60.3%	6.0%	n/a	8.0%	

**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND**

**Table 4: General Fund - Paid from Revenue Source**

Description	Department	Equipment	Vehicles	Funding Source
Replace Servers and Switches on Hardware Lifecycle Maintenance Plan	Information Technology	65,517		General Revenue
Two Central Air Units in accordance to two replaced every year  Exterior Lockers for After Hour Book Pick up	Library	40,000		General Revenue
Two Central Air Units in accordance to two replaced every year.  Phase two of New Fiber Infrastructure	Town Hall	90,000		General Revenue
Playground Equipment (Replacement)  Sunshades-Harry Sacks Field  Scagg Mower (Replace Toro)	Parks & Recreation	156,412		General Revenue
Diagnostic Tool-Reading Codes for vehicles	Motor Pool	3,850		General Revenue
Grasshopper 900-D Rear Discharge Mower  Turbine Blower	Roads & Streets	34,100		General Revenue
<b>Total</b>		<b>\$389,879</b>		

\*\*This schedule does not include books and library material for the library of \$65,000 for the fiscal year.



**Table 5: General Fund - Paid from Sales Surtax**

Description	Department	Project	Equipment	Vehicles	Funding Source
Four Dodge Chargers Marked plus equipment	Police	0	0	235,000	Sales Surtax
One Specialty Vehicle Unmarked plus equipment					
Paving	Roads & Streets	200,000	0	0	Sales Surtax
<b>Total</b>		<b>\$200,000</b>	<b>0</b>	<b>\$235,000</b>	

**UTILITY FUND**

**Table 6: Utility Fund - Paid from Revenue Source**

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Funding Source
One Ton Ford Truck- Dump Body 4X4 with 7 Year/125,000 Mile Warranty (Replacement)	Water		\$70,000		Water Revenue
Three-Quarter Ton Ford F-150 Extended Cab 4X4 New Eco Boost Motor with 6 Year/ 125,000 Mile Warranty (Replacement)	Water		\$35,000		Water Revenue
Four Inch -Hi Pounds Per Square Inch Sewer By- Pass Pump	Sewer		\$61,500		Sewer Revenue
4X4 Pickup Ford F-150 Extended Cab New Eco Boost Motor with 6 Year/ 125,000 Mile Warranty (Replacement)	Sewer		\$35,000		Sewer Revenue
<b>Total</b>			<b>\$201,500</b>		<b>\$201,500</b>

## ALL FUNDS-SUMMARY OF POSITIONS

Table 7: All Funds - Summary of Positions

	FY 2019 Adopted	FY 2020 Proposed
<b>General Fund</b>		
Commission	5	5
Town Manager	2	2
Town Clerk	2	2
Finance	4.5	4.5 <sup>(1)</sup>
Human Resources/Risk Management	2	2
Growth Management	4.5	3.5 <sup>(1)(2)</sup>
Information Technology	3	3
Other Government Services- Facilities Maintenance	2	2
Other Government Services- Motor Pool	2	2
Police Department Support	6	6 <sup>(1)</sup>
Police Sworn Officers	28	28
Police Villages Sworn Officers	2	2
Building Services	1	2 <sup>(2)</sup>
Code Enforcement	1	1
Public Works - Administration	2	2
Public Works - Streets Maintenance	10	10
Library & Information Services	9	9.5 <sup>(3)</sup>
Parks & Recreation	5	6 <sup>(4)</sup>
<b>Sub-Total General Fund</b>	<b>91</b>	<b>92.50</b>
<b>Enterprise Fund</b>		
Water Utilities	11	11
Sewer Utilities	2	2
<b>Sub-Total Enterprise Fund</b>	<b>13</b>	<b>13</b>
<b>Total Positions</b>	<b>104</b>	<b>105.5</b>

## Notes:

- (1) Totals include Part-time Positions
- (2) Growth Management reclassify one position to Building Services
- (3) Library –added One Part Time Position mid FY2019
- (4) Parks & Recreation –add One Full Time Position

## MILLAGE RATE ANALYSIS – FISCAL YEAR

**Table 8: Taxable Value**

Taxable Value	FY 2018
Taxable value this year (DR-420)	\$1,197,919,954
Taxable value last year (DR-422)	1,106,804,676
Total increase in net taxable value this year resulting in a 8.2% increase, which includes new construction, etc. of \$19,898,064 and increased values of \$72,089,102	\$91,115,278

**Table 9: Millage Rate/Ad Valorem Tax Comparison**

	Millage Rate	Ad Valorem Taxes
Current year rolled back rate (amount needed to generate the same revenues as last year based on this year’s taxable value less new construction)	3.1909	\$3,822,443 x 95% = \$3,631,320
Last year’s millage rate is higher (6.43%) than the current year’s rolled back rate.	3.3962	\$4,068,376 x 95%= \$3,864,957
Majority vote maximum rate, which is 6.8% or .218 mill increase over the current year’s rolled back rate and a 6.8% increase over last year’s final rate.  Any of the above rates would require at least three (3) affirmative votes.	3.4088	\$4,083,470 x 95% = \$3,879,297
Two-thirds vote maximum rate requiring four (4) affirmative votes of the Town Commission, which is a 17.5% or .559 mill increase over the current year’s rolled back rate.	3.7497	\$4,491,840 x 95% = \$4,267,248

Required votes are based on the total membership of the Town Commission, rather than the membership present at the meeting.

Calculation of various millage levies for voting requirements. The current year’s rolled back rate is 3.3962. Since the Town did not approve the majority vote maximum millage rate of 3.5091 last year, we can then adjust this year’s rolled back rate based on the prior year’s majority vote maximum millage rate. So we take the prior year’s maximum ad valorem proceeds requiring a majority vote and divide the current year’s taxable value (less

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new construction, etc.) times 1000 ( $(\$3,883,888/\$1,178,021,890) \times 1000$ ) which results in an adjusted current year rolled-back rate of 3.2970. Using the adjusted current year's roll back rate of 3.2970, we make the adjustment for growth in per capita Florida personal income of 1.0339% ( $3.2970 \times 1.0339$ ) to get the majority vote maximum millage rate of 3.4088 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.4088 and increase it by 1.10 ( $3.4088 \times 1.10$ ) to get the two-thirds vote (4 of the 5) maximum rate of 3.7497 mills. Any rate higher than 3.7497 mills would require a unanimous vote of all five Town Commissioners.

The property tax is based on the value of real and personal property. Each year, the Property Appraiser determines the total value of each parcel of property. The value of residential property represents only the value of the real estate; which includes buildings and improvements; while commercial property includes these values in addition to all relevant personal property. This value is called "assessed value". After subtracting all lawful exemptions (i.e., homestead exemption: \$25,000; Amendment One additional exemption of \$25,000; Tangible Personal Property (TPP) exemption up to \$25,000; senior limited income exemption: \$25,000; portability exemption; up to \$500,000 of existing Save Our Homes transferable; widow/widower: \$500; veterans' disability: \$5,000; First Responder Fallen Hero Exemptions 100% and others), the remaining value is called "taxable value". It is this figure that the ad valorem property taxes are calculated. One mill is equivalent to \$1 per \$1,000 of taxable value. For example, if you own your own home, and the property appraiser has set the assessed value at \$75,000, the taxable value would be \$25,000 after subtracting your \$25,000 homestead exemption and amendment one exemption of \$25,000. With a Town millage rate of 3.3962 mills, you would owe \$84.91 in Lady Lake property taxes ( $\$25,000 \times .0033962$  mills = \$84.91). This calculation is only valid for the Town's share of the total millage rate of all the taxing authorities.

# ESTIMATED REVENUES- GENERAL FUND

**Table 10: Revenue by Source Code - General Fund**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Property Tax</b>						
311.10.00	Current Ad Valorem Taxes*	3,353,537	3,568,170	3,864,957	296,787	8.3%
311.20.00	Delinquent Ad Valorem Taxes	45,626	10,000	8,500	-1,500	-15.0%
<b>Property Tax Total</b>		<b>3,399,163</b>	<b>3,578,170</b>	<b>3,873,457</b>	<b>295,287</b>	<b>8.3%</b>
<b>Local Option Taxes</b>						
312.30.00	County Gas Tax (9 <sup>th</sup> Cent)	19,879	20,000	25,776	5,776	28.9%
312.41.00	Local Option Gas Tax	278,571	275,000	270,000	-5,000	-1.8%
312.52.00	Casualty Insurance Premium Tax	109,637	110,150	112,000	1,850	1.7%
<b>Local Option Taxes Total</b>		<b>408,087</b>	<b>405,150</b>	<b>407,776</b>	<b>2,626</b>	<b>0.6%</b>
<b>Utility Service Taxes</b>						
314.10.00	Electric - Duke Energy	763,721	750,000	805,000	55,000	7.3%
314.11.00	Electric – Sumter Electric Cooperative Inc. (SECO)	244,101	225,000	245,000	20,000	8.9%
314.30.00	Water – Villages Community Development District (VCDD)	85,101	90,000	90,000	0	0.0%
314.31.00	Water - Water Oak	9,978	10,000	20,000	10,000	100.0%
314.32.00	Water - Lady Lake	70,448	70,000	75,000	5,000	7.1%
314.40.00	Gas	27,266	25,000	27,000	2,000	8.0%
<b>Utility Service Taxes Total</b>		<b>1,200,615</b>	<b>1,170,000</b>	<b>1,262,000</b>	<b>92,000</b>	<b>7.9%</b>
<b>Communications Services Tax</b>						
315.10.00	Communications Services Tax	748,927	780,000	746,497	-33,503	-4.3%
<b>Communication Services Tax Total</b>		<b>748,927</b>	<b>780,000</b>	<b>746,497</b>	<b>-33,503</b>	<b>-4.3%</b>
<b>Permits &amp; Fees</b>						
316.10.00	Town Business Tax	51,028	50,000	51,000	1,000	2.0%
316.11.00	Town Business Tax - Penalty	847	800	800	0	0.0%
322.10.00	Building Permits and Inspections	520,604	365,000	300,000	-65,000	-17.8%
322.11.00	Re-Inspection Fees	18,300	7,000	7,000	0	0.0%
329.05.00	Building Plan Review Fees	18,187	26,000	20,000	-6,000	-23.1%
329.06.00	Fire Inspection/Revision /Plan/Plan Fee	12,470	20,000	12,500	-7,500	-37.5%
329.12.00	Building Permit Administration Fees	9,965	5,000	7,500	2,500	50.0%
329.15.00	Tree Permit Fees	16,675	12,000	10,000	-2,000	-16.7%
329.20.00	Sign Permit Fees	3,965	4,500	4,500	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
329.30.00	Site Plan Review Fees	8,340	5,000	6,000	1,000	20.0%
329.35.00	Subdivision Fees	44,435	25,000	25,000	0	0.0%
329.45.00	Zoning Fees	26,095	25,000	25,000	0	0.0%
329.55.00	Solicitation Permits	40	25	25	0	0.0%
329.65.00	Comprehensive Plan Amendment Fees	25,625	20,000	10,000	-10,000	-50.0%
329.70.00	Annexation Fees	19,350	20,000	10,000	-10,000	-50.0%
	<b>Permits &amp; Fees Total</b>	<b>775,926</b>	<b>585,325</b>	<b>489,325</b>	<b>-96,000</b>	<b>-16.4%</b>
<b>Franchise Fees</b>						
323.10.00	Electric - Duke Energy	907,182	860,000	920,000	60,000	7.0%
323.11.00	Electric - SECO	331,645	318,000	330,000	12,000	3.8%
323.40.00	Gas	28,844	35,000	37,500	2,500	7.1%
323.70.00	Solid Waste	206,970	205,000	213,000	8,000	3.9%
	<b>Franchise Fees Total</b>	<b>1,474,641</b>	<b>1,418,000</b>	<b>1,500,500</b>	<b>82,500</b>	<b>5.8%</b>
<b>Special Assessments</b>						
325.22.00	Fire Assessments - Villages	748,791	750,000	1,151,344	401,344	53.5%
	<b>Special Assessments Total</b>	<b>748,791</b>	<b>750,000</b>	<b>1,151,344</b>	<b>401,344</b>	<b>53.5%</b>
<b>Federal &amp; State Revenue Sharing</b>						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	2,123	948	4,050	3,102	327.2%
331.24.00	Federal FEMA Disaster Grant	15,501	0	0	0	0.0%
334.21.00	State Disaster Grant	1,939	0	0	0	0.0%
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	353,260	335,000	358,500	23,500	7.0%
335.13.00	State Revenue Sharing - Fuel Tax	110,336	105,000	115,000	10,000	9.5%
335.14.00	Mobile Home Licenses	46,007	45,000	45,000	0	0.0%
335.15.00	Alcohol Beverage Licenses	11,076	12,000	12,000	0	0.0%
335.18.00	1/2 Cent Sales Tax	913,003	910,500	950,190	39,690	4.4%
335.49.00	State Transportation Revenue	61,572	65,000	65,500	500	0.8%
	<b>State Revenue Sharing Total</b>	<b>1,514,817</b>	<b>1,473,448</b>	<b>1,550,240</b>	<b>76,792</b>	<b>5.2%</b>
<b>Lake County Grants and Fees</b>						
337.70.00	County Library Agreement	137,030	137,030	134,810	-2,220	-1.6%
338.20.00	County Business Tax	18,469	14,000	16,000	2,000	14.3%
	<b>Lake County Grants &amp; Fees Total</b>	<b>155,499</b>	<b>151,030</b>	<b>150,810</b>	<b>-220</b>	<b>-0.1%</b>
<b>Police Services, Fines, and Fees</b>						



Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service - Private Detail	41,615	14,000	67,000	53,000	378.6%
342.12.00	Police Service - Animal Pick Up Fee	0	100	100	0	0.0%
342.20.00	Police Service- Parking Violations	2,926	2,500	4,500	2,000	80.0%
342.70.00	Police Service- Foreclosed Property Registration Fee	7,050	5,000	10,000	5,000	100.0%
342.90.00	Police Service - Other Public Safety Charges	12,310	10,000	12,000	2,000	20.0%
344.90.00	Road and Street Revenue	46,598	33,000	45,000	12,000	36.4%
347.10.00	Library Fees – Out of County	4,480	4,500	4,600	100	2.2%
354.10.00	Animal Control Citations	1,955	1,750	1,500	-250	-14.3%
354.20.00	Code Enforcement Fines	1,848	1,500	1,800	300	20.0%
354.30.00	Code Enforcement Lot Clearing	900	750	1,200	450	60.0%
359.10.00	Police Education – Second Dollar	1,963	2,500	2,500	0	0.0%
	<b>Police Services, Fines &amp; Fees Total</b>	<b>221,645</b>	<b>175,600</b>	<b>250,200</b>	<b>74,600</b>	<b>42.5%</b>
<b>Interest and Other Earnings</b>						
361.10.00	Interest Earnings - Pooled Cash	500	0	0	0	n/a
361.11.00	Interest Earnings – Small Business Association	116,532	65,000	126,000	61,000	93.8%
361.12.00	Interest Earnings - Assessment	620	600	0	-600	-100.0%
361.13.00	Interest Earnings-Other	599	0	800	800	100.0%
361.15.00	Interest Earnings - SunTrust Money Market	2,158	0	0	0	0.0%
361.16.00	Interest Earnings-Florida Class	0	0	165,000	165,000	100.0%
361.19.00	Interest Earnings-Abatements	464	0	0	0	0.0%
361.30.00	Net Increase in Fair Value of Investments	-8,138	50,000	0	-50,000	-100.0%
	<b>Interest &amp; Other Earnings Total</b>	<b>112,735</b>	<b>115,600</b>	<b>291,800</b>	<b>176,200</b>	<b>152.4%</b>
<b>Other Revenues</b>						
347.11.00	Library Other Revenue	2,728	2,500	3,000	500	20.0%
347.20.00	Recreation Program Fees	2,510	2,500	2,500	0	0.0%
349.10.00	Copies and Certifications	464	500	300	-200	-40.0%
351.10.00	Court Fines	18,321	20,000	20,000	0	0.0%
351.12.00	Confiscated Property	2,229	0	0	0	0.0%
352.10.00	Library Fines	3,941	3,500	4,000	500	14.3%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
359.30.00	Police Automation	0	0	0	0	0.0%
362.10.00	Rental Fees - Community Building	12,298	7,100	10,000	2,900	40.8%
362.11.00	Rental Fees - Library Meeting Rooms	54,180	52,000	58,000	6,000	11.5%
362.20.00	Rental Fees - Heritage Park	120	200	200	0	0.0%
362.31.00	Tower Rentals	32,174	31,000	30,000	-1,000	-3.2%
365.10.00	Proceeds Material & Scrap	22,617	200	200	0	0.0%
365.20.00	Gain/Loss Assets Resale	7,500	7,500	7,500	0	0.0%
366.10.00	Animal Control Private Contribution/Donations	4,698	2,000	2,000	0	0.0%
366.20.00	Library Donations	3,458	3,500	2,400	-1,100	-31.4%
366.30.00	Police Safety Donations	4	1,000	500	-500	-50.0%
366.35.00	Police K-9 Donations	0	0	200	200	100.0%
366.40.00	Parks & Recreation Contribution/Donations	253	500	1,000	500	100.0%
366.55.00	Tree & Beautification Donation	385	1,500	250	-1,250	-83.3%
369.05.00	Fuel Tax Refund	8,001	8,000	8,000	0	0.0%
369.40.00	Other Miscellaneous Revenues	58,790	12,500	12,500	0	0.0%
369.45.00	Insurance Claim Proceeds	126,570	10,000	7,500	-2,500	-25.0%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	49,441	0	0	0	0.0%
<b>Other Revenues Total</b>		<b>410,682</b>	<b>166,000</b>	<b>170,050</b>	<b>4,050</b>	<b>2.4%</b>
<b>Transfers In</b>						
381.10.00	Transfers From Special Revenue	222,336	240,000	435,000	195,000	81.3%
382.10.00	Water Transfer	72,500	72,500	72,500	0	0.0%
382.20.00	Sewer Transfer	72,500	72,500	72,500	0	0.0%
382.30.00	Solid Waste Transfer	45,500	110,000	110,500	500	0.5%
389.80.00	Capital Asset Assigned Fund	55,000	0	400,000	400,000	100.0%
<b>Transfers In Total</b>		<b>467,836</b>	<b>495,000</b>	<b>1,090,500</b>	<b>595,500</b>	<b>120.3%</b>
<b>Total General Fund Revenues</b>		<b>11,639,364</b>	<b>11,263,323</b>	<b>12,934,499</b>	<b>1,671,176</b>	<b>14.84%</b>

\* Millage at current rate of 3.3962

# EXPENDITURES – GENERAL FUND

**Table 11: Expense Recap by Object - General Fund**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1100	Executive Salaries	36,900	36,900	36,900	0	n/a
1200	Regular Pay	3,846,264	4,360,247	4,532,482	172,235	4.0%
1400	Overtime	209,509	126,300	149,000	22,700	18.0%
1410	Overtime-Special Detail	19,335	21,500	21,500	0	0.0%
1420	Off Duty Detail	39,271	14,000	67,000	53,000	378.6%
1530	Police Incentive Pay	21,413	22,560	26,039	3,479	15.4%
2100	FICA Taxes	300,683	349,990	369,684	19,694	5.6%
2210	Department Head 401 Plan	54,146	57,434	59,765	2,331	4.1%
2220	General Employee 401 Plan	113,522	123,659	133,431	9,772	7.9%
2240	Police Retirement	187,711	210,826	215,154	4,328	2.1%
2241	State Casualty Insurance Premium Tax	109,637	105,000	112,000	7,000	6.7%
2310	Term Life	9,677	13,392	17,156	3,764	28.1%
2320	Health Insurance	802,270	1,073,953	1,090,643	16,690	1.6%
2325	Dental Insurance	20,490	27,374	27,547	173	0.6%
2375	Long Term Disability	14,524	20,084	25,649	5,565	27.7%
2400	Worker's Compensation.	166,492	257,470	310,502	53,032	20.6%
	<b>Total Personal Services</b>	<b>5,951,844</b>	<b>6,820,689</b>	<b>7,194,452</b>	<b>373,763</b>	<b>5.5%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	144,526	211,635	363,891	152,256	71.9%
3112	PD Legal Services	28,468	20,000	25,000	5,000	25.0%
3200	Accounting & Auditing	29,852	18,300	17,985	-315	-1.7%
3410	Other Contractual Services	1,365,989	1,429,172	1,878,204	449,032	31.4%
4000	Travel & Per Diem	15,436	28,675	29,225	550	1.9%
4100	Telephone, Cell, Pagers	56,360	102,619	101,257	-1,362	-1.3%
4200	Postage & Freight	7,331	9,110	9,150	40	0.4%
4310	Electricity	275,542	288,608	284,308	-4,300	-1.5%
4320	Water/Sewer	73,961	97,110	92,550	-4,560	-4.7%
4340	Waste Disposal	0	450	450	0	0.0%
4400	Rentals & Leases	18,709	24,610	25,258	648	2.6%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
4499	Rentals & Leases (Friends Donations)	2,341	2,520	2,520	0	0.0%
4500	Insurance	181,613	203,380	231,835	28,455	14.0%
4610	Vehicle Repairs	185,787	80,500	84,460	3,960	4.9%
4620	Repairs & Maintenance	386,802	253,838	474,011	220,173	86.7%
4622	Road Resurfacing	816,164	200,000	400,000	200,000	100.0%
4700	Printing & Binding	10,367	22,464	21,785	-679	-3.0%
4800	Promotional Activities	7,304	19,200	19,375	175	0.9%
4910	Other Current Charges	1,591	2,010	2,270	260	12.9%
4915	Advertising	14,335	17,600	17,660	60	0.3%
4920	Recording Fees	3,098	3,900	3,715	-185	-4.7%
4930	Employee Programs	7,021	13,500	13,500	0	0.0%
4950	Lights of Lady Lake	7,544	7,500	7,500	0	0.0%
4995	Police Trust Fund Expense	1,727	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	4,043	2,000	2,000	0	0.0%
5100	Office Supplies	14,417	19,585	20,200	615	3.1%
5210	General Operating	267,175	283,760	280,967	-2,793	-1.0%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5214	Software Licensing	51,476	68,062	99,195	31,133	45.7%
5221	Contributions Tree & Beautification Expense	8,110	5,000	5,000	0	0.0%
5245	Bullet Proof Vest Grant	4,732	948	4,050	3,102	327.2%
5250	Bank Fees & Service Charges	2,133	3,325	3,325	0	0.0%
5260	Gas & Diesel Expense	135,830	172,274	172,299	25	0.0%
5270	Uniform Expense	22,812	16,758	38,590	21,832	130.3%
5299	Library Donation Expense	1,117	4,000	1,000	-3,000	-75.0%
5300	Road Materials & Supplies	10,781	20,000	20,000	0	0.0%
5410	Publications and Memberships	11,384	15,630	20,228	4,598	29.4%
5420	Police Education Second Dollar	1,445	2,550	2,550	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5500	Training	4,100	19,330	26,555	7,225	37.4%
5530	Training	0	10,000	5,000	-5,000	-50.0%
	Miscellaneous-Mental Health					
8200	Aid to Private Organizations	12,000	12,000	12,000	0	0.0%
	<b>Total Operating Expenditures</b>	<b>4,203,423</b>	<b>3,722,923</b>	<b>4,829,868</b>	<b>1,106,945</b>	<b>29.7%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	0.0%
6310	Improvements Other Than Building	125,857	121,142	260,000	138,858	114.6%
6321	Safe Route to School/Improvement Other Than Building	0	0	0	0	0.0%
6410	Equipment	344,829	81,912	129,879	47,967	58.6%
6420	Vehicles	222,336	326,657	235,000	-91,657	-28.1%
6600	Books, Publications, Library Material	53,640	60,000	65,000	5,000	8.3%
	<b>Total Capital Outlay</b>	<b>746,662</b>	<b>589,711</b>	<b>689,879</b>	<b>100,168</b>	<b>17.0%</b>
<b>Debt Services</b>						
7100	Principal Payments	0	0	0	0	0.0%
7200	Interest Payments	0	0	0	0	0.0%
	<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers To Reserve	-66,091	0	0	0	0.0%
9900	Contingency	70,848	130,000	220,300	90,300	69.5%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>4,757</b>	<b>130,000</b>	<b>220,300</b>	<b>90,300</b>	<b>69.5%</b>
	<b>Total Expenditures</b>	<b>10,906,686</b>	<b>11,263,323</b>	<b>12,934,499</b>	<b>1,671,176</b>	<b>14.84%</b>

# COMMISSION

## **James Richards**

Mayor/Commissioner-Ward 5

## **Ruth Kussard**

Commissioner-Ward 1

## **Anthony Holden**

Commissioner-Ward 2

## **Dan Vincent**

Commissioner-Ward 3

## **Paul F. Hannan**

Commissioner-Ward 4

**COMMISSION****Table 12: Expenditures by Object – Commission 001-1101-511**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1100	Executive Salaries	36,900	36,900	36,900	0	0.0%
2100	FICA Taxes	2,823	2,823	2,823	0	0.0%
2400	Worker's Compensation.	92	129	148	19	14.7%
<b>Total Personal Services</b>		<b>39,815</b>	<b>39,852</b>	<b>39,871</b>	<b>19</b>	<b>0.048%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	2,206	3,500	3,500	0	0.0%
4700	Printing & Binding	20	75	75	0	0.0%
4800	Promotional Activities	3,382	3,500	3,675	175	5.0%
5210	General Operating	0	300	300	0	0.0%
5214	Software Licensing	0	0	2,855	2,855	100.0%
5410	Publications and Memberships	3,120	2,600	3,000	400	15.4%
5500	Training	264	725	725	0	0.0%
<b>Total Operating Expenditures</b>		<b>8,992</b>	<b>10,700</b>	<b>14,130</b>	<b>3,430</b>	<b>32.06%</b>
<b>Total Expenditures</b>		<b>48,807</b>	<b>50,552</b>	<b>54,001</b>	<b>3,449</b>	<b>6.82%</b>

25% of more increase:

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.



# TOWN MANAGER

**Kris Kollgaard**

Town Manager

**TOWN MANAGER****Table 13: Expenditures by Object - Town Manager 001-1201-512**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	164,830	174,198	184,829	10,631	6.1%
1200	Regular Pay-Paid Time Off Cash Out	6,510	6,700	7,109	409	6.1%
2100	FICA Taxes	12,483	13,904	14,770	866	6.2%
2210	Department Head 401 Plan	10,370	10,996	11,546	550	5.0%
2220	General Employee 401 Plan	2,100	2,204	2,430	226	10.3%
2310	Term Life	367	575	754	179	31.1%
2320	Health Insurance	24,194	27,823	27,866	43	0.2%
2325	Dental Insurance	543	652	648	-4	-0.6%
2375	Long Term Disability	629	863	1,127	264	30.6%
2400	Worker's Compensation	428	629	767	138	21.9%
<b>Total Personal Services</b>		<b>222,454</b>	<b>238,544</b>	<b>251,847</b>	<b>13,303</b>	<b>5.58%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	4,414	7,200	7,200	0	0.0%
4100	Telephone, Cell, Pagers	981	1,897	1,896	-1	-0.05%
4620	Repairs & Maintenance	0	100	100	0	0.0%
4700	Printing & Binding	23	100	100	0	0.0%
5100	Office Supplies	597	500	500	0	0.0%
5210	General Operating	149	850	850	0	0.0%
5214	Software Licensing	0	0	1,913	1,913	100.0%
5410	Publications and Memberships	204	685	685	0	0.0%
5500	Training	13	340	340	0	0.0%
<b>Total Operating Expenditures</b>		<b>6,381</b>	<b>11,672</b>	<b>13,584</b>	<b>1,912</b>	<b>16.38%</b>
<b>Total Expenditures</b>		<b>228,835</b>	<b>250,216</b>	<b>265,431</b>	<b>15,215</b>	<b>6.08%</b>

25% of more increase:

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology

# TOWN CLERK

**Kris Kollgaard**

Town Clerk

- Elections

## TOWN CLERK

**Table 14: Expenditures by Object - Town Clerk 001-1202-512**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	66,726	70,055	73,549	3,494	5.0%
1200	Regular Pay-Paid Time Off Cash Out	2,567	2,695	2,829	134	5.0%
2100	FICA Taxes	5,272	5,592	5,877	285	5.1%
2220	General Employee 401 Plan	4,004	4,204	4,413	209	5.0%
2310	Term Life	180	232	300	68	29.3%
2320	Health Insurance	16,431	18,896	18,925	29	0.2%
2325	Dental Insurance	543	652	648	-4	-0.6%
2375	Long Term Disability	268	347	449	102	29.4%
2400	Worker's Compensation	173	253	305	52	20.6%
<b>Total Personal Services</b>		<b>96,164</b>	<b>102,926</b>	<b>107,295</b>	<b>4,369</b>	<b>4.24%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,850	2,150	4,150	2,000	93.0%
4000	Travel & Per Diem	0	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	433	1,074	1,074	0	0.0%
4620	Repairs & Maintenance	499	500	500	0	0.0%
4700	Printing & Binding	1,201	6,100	6,100	0	0.0%
4915	Advertising	296	1,200	1,260	60	5.0%
4920	Recording Fees	254	500	500	0	0.0%
5100	Office Supplies	2,413	3,600	3,600	0	0.0%
5210	General Operating	136	3,800	3,800	0	0.0%
5214	Software Licensing	0	0	2,781	2,781	100.0%
5410	Publications and Memberships	360	720	635	-85	-11.8%
5500	Training	0	800	800	0	0.0%
<b>Total Operating Expenditures</b>		<b>7,442</b>	<b>22,444</b>	<b>27,200</b>	<b>4,756</b>	<b>21.19%</b>
<b>Total Expenditures</b>		<b>103,606</b>	<b>125,370</b>	<b>134,495</b>	<b>9,125</b>	<b>7.28%</b>

25% or more increase:

3110 Document Remediation for Web Accessibility

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.

**ELECTIONS**

**Table 15: Expenditures by Object – Elections 001-1203-512**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	8,000	8,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>

# FINANCE

## **Pam Winegardner**

Finance Director

## FINANCE

**Table 16: Expenditures by Object – Finance 001-1301-513**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	222,841	233,374	245,044	11,670	5.0%
1200	Regular Pay-Paid Time Off Cash Out	5,580	9,390	9,860	470	5.0%
2100	FICA Taxes	17,038	18,653	19,606	953	5.1%
2210	Department Head 401 Plan	6,425	6,746	7,084	338	5.0%
2220	General Employee 401 Plan	9,010	9,566	10,044	478	5.0%
2310	Term Life	555	711	923	212	29.8%
2320	Health Insurance	28,913	50,924	51,003	79	0.2%
2325	Dental Insurance	815	1,304	1,296	-8	-0.6%
2375	Long Term Disability	821	1,067	1,380	313	29.3%
2400	Workers Compensation	584	844	1,018	174	20.6%
<b>Total Personal Services</b>		<b>292,582</b>	<b>332,579</b>	<b>347,258</b>	<b>14,679</b>	<b>4.41%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	100	150	4,150	4,000	2666.7%
3200	Accounting & Auditing	17,640	18,300	17,985	-315	-1.7%
3410	Other Contractual Services	22,025	23,700	25,836	2,136	9.0%
4000	Travel & Per Diem	1,479	2,400	2,400	0	0.0%
4100	Telephone, Cell, Pagers	1,589	3,015	3,012	-3	-0.1%
4620	Repairs & Maintenance	0	150	150	0	0.0%
4700	Printing & Binding	954	440	1,690	1,250	284.1%
4910	Other Current Charges	435	450	460	10	2.2%
4915	Advertising	2,890	1,500	1,500	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	1,159	1,000	1,000	0	0.0%
5210	General Operating	313	900	900	0	0.0%
5214	Software Licensing	0	0	4,087	4,087	100.00%
5410	Publications and Memberships	235	430	460	30	7.0%
5500	Training	1,500	960	960	0	0.0%
<b>Total Operating Expenditures</b>		<b>50,319</b>	<b>53,395</b>	<b>64,590</b>	<b>11,195</b>	<b>20.97%</b>
<b>Total Expenditures</b>		<b>342,901</b>	<b>385,974</b>	<b>411,848</b>	<b>25,874</b>	<b>6.70%</b>

25% or more increase:

3110 Document Remediation for Website Accessibility

4700 Customized Tabs for Comprehensive Annual Report and Budget

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.



# HUMAN RESOURCES & RISK MANAGEMENT

**Maureen Gochee**

Director of Human Resources

**HUMAN RESOURCES & RISK MANAGEMENT****Table 17: Expenditures by Object - Human Resources 001-1302-513**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	121,758	121,535	111,488	-10,047	-8.3%
1200	Regular Pay-Paid Time Off Cash Out	1,344	4,675	4,288	-387	-8.3%
2100	FICA Taxes	9,357	9,701	8,909	-792	-8.2%
2210	Department Head 401 Plan	6,015	6,788	5,146	-1,642	-24.2%
2220	General Employee 401 Plan	2,097	2,202	2,279	77	3.5%
2310	Term Life	312	402	455	53	13.2%
2320	Health Insurance	16,431	18,896	18,925	29	0.2%
2325	Dental Insurance	543	652	648	-4	-0.6%
2375	Long Term Disability	464	602	680	78	13.0%
2400	Worker's Compensation	299	439	462	23	5.2%
	<b>Total Personal Services</b>	<b>158,620</b>	<b>165,892</b>	<b>153,280</b>	<b>-12,612</b>	<b>-7.60%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	278	900	51,100	50,200	5577.8%
3410	Other Contractual Services	5,002	5,100	5,250	150	2.9%
4000	Travel & Per Diem	4,194	3,890	4,000	110	2.8%
4100	Telephone, Cell, Pagers	1,615	2,556	2,556	0	0.0%
4200	Postage & Freight	90	200	240	40	20.0%
4620	Repairs & Maintenance	0	250	300	50	20.0%
4915	Advertising	1,646	2,500	2,500	0	0.0%
4930	Employee Programs	7,021	13,500	13,500	0	0.0%
5100	Office Supplies	1,071	1,000	1,000	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	1,119	1,000	4,500	3,500	350.0%
5214	Software Licensing	0	0	2,249	2,249	100.0%
5410	Publications and Memberships	1,809	2,100	2,750	650	31.0%
5500	Training	2,115	2,205	3,055	850	38.5%
<b>Total Operating Expenditures</b>		<b>25,960</b>	<b>35,201</b>	<b>93,000</b>	<b>57,799</b>	<b>164.20%</b>
<b>Total Expenditures</b>		<b>184,580</b>	<b>201,093</b>	<b>246,280</b>	<b>45,187</b>	<b>22.47%</b>

25% or more increase:

3110 Pay Study up to \$50,000

5210 Gym Equipment, Conference Table/Replacement Chairs

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.

5410 Rate increase in Business and Legal Resources Subscriptions and in various memberships.

5500 Society for Human Resource Management Conference

# GROWTH MANAGEMENT, BUILDING DEPARTMENT & CODE ENFORCEMENT

## **Thad Carroll**

Director of Growth Management

- Growth Management
- Building Department
- Code Enforcement

**GROWTH MANAGEMENT**

**Table 18: Expenditures by Object - Growth Management 001-1501-515**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	231,781	248,547	223,509	-25,038	-10.1%
1200	Regular Pay-Paid Time Off Cash Out	4,142	8,820	7,820	-1,000	-11.3%
2100	FICA Taxes	17,459	19,775	17,792	-1,983	-10.0%
2210	Department Head 401 Plan	7,259	7,622	8,001	379	5.0%
2220	General Employee 401 Plan	8,244	8,644	6,828	-1,816	-21.0%
2310	Term Life	591	757	830	73	9.6%
2320	Health Insurance	38,763	44,578	35,185	-9,393	-21.1%
2325	Dental Insurance	1,086	1,304	972	-332	-25.5%
2375	Long Term Disability	875	1,136	1,240	104	9.2%
2400	Worker's Compensation	609	894	924	30	3.4%
	<b>Total Personal Services</b>	<b>310,809</b>	<b>342,077</b>	<b>303,101</b>	<b>-38,976</b>	<b>-11.39%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	17,468	39,945	85,626	45,681	114.4%
4000	Travel & Per Diem	822	950	990	40	4.2%
4100	Telephone, Cell, Pagers	1,009	2,604	2,604	0	0.0%
4200	Postage & Freight	107	250	250	0	0.0%
4400	Rentals & Leases	1,321	1,417	1,417	0	0.0%
4610	Vehicle Repairs	357	365	765	400	109.6%
4620	Repairs & Maintenance	40	50	55	5	10.0%
4700	Printing & Binding	744	980	980	0	0.0%
4915	Advertising	11,339	12,000	12,000	0	0.0%
4920	Recording Fees	2,228	2,000	2,000	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	593	1,050	630	-420	-40.0%
5210	General Operating	107	1,150	850	-300	-26.1%
5214	Software Licensing	0	0	11,765	11,765	100.0%
5260	Gas & Diesel Expense	574	550	575	25	4.5%
5270	Uniform Expense	115	200	400	200	100.0%
5410	Publications and Memberships	1,392	1,870	1,790	-80	-4.3%
5500	Training	630	1,350	1,200	-150	-11.1%
	<b>Total Operating Expenditures</b>	<b>38,846</b>	<b>66,731</b>	<b>123,897</b>	<b>57,166</b>	<b>85.67%</b>
	<b>Total Expenditures</b>	<b>349,655</b>	<b>408,808</b>	<b>426,998</b>	<b>18,190</b>	<b>4.45%</b>

25% or more increase:

Personal Services-One employee reclassified from Growth Management to Building Department

3110 Site Plan Review Fees Increased

Evaluation and Appraisals Report Funding

Document Remediation for Web Accessibility

4610 Vehicle Repairs Increase

5214 Microsoft Enterprise License New Line Item Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.

5270 Safety Shoes added for Inspections

**BUILDING DEPARTMENT**

**Table 19: Expenditures by Object – Building 001-2401-524**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	14,348	25,293	63,357	38,064	150.5%
1200	Regular Pay-Paid Time Off Cash Out	0	973	2,437	1,464	150.5%
2100	FICA Taxes	1,515	2,019	5,063	3,044	150.8%
2220	General Employee 401 Plan	861	1,518	3,801	2,283	150.4%
2310	Term Life	35	84	259	175	208.3%
2320	Health Insurance	4,108	9,448	18,925	9,477	100.3%
2325	Dental Insurance	149	326	648	322	98.8%
2375	Long Term Disability	50	126	386	260	206.3%
2400	Worker’s Compensation	74	92	263	171	185.9%
<b>Total Personal Services</b>		<b>21,140</b>	<b>39,879</b>	<b>95,139</b>	<b>55,260</b>	<b>138.57%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	232,468	264,848	284,848	20,000	7.6%
4100	Telephone, Cell, Pagers	439	1,656	1,656	0	0.0%
4400	Rentals & Leases	1,311	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	186	50	50	0	0.0%
4700	Printing & Binding	687	1,075	1,310	235	21.9%
4920	Recording Fees	0	50	65	15	30.0%
5100	Office Supplies	930	850	850	0	0.0%
5210	General Operating	7	200	200	0	0.0%
5214	Software Licensing	0	0	1,186	1,186	100.0%
5270	Uniform Expense	55	50	100	50	100.0%
5410	Publications and Memberships	0	140	0	-140	-100.0%
5500	Training	0	200	200	0	100.0%
<b>Total Operating Expenditures</b>		<b>236,083</b>	<b>270,536</b>	<b>291,882</b>	<b>21,346</b>	<b>7.89%</b>
<b>Total Expenditures</b>		<b>257,223</b>	<b>310,415</b>	<b>387,021</b>	<b>76,606</b>	<b>24.68%</b>

25% or more increase:

- 4920 Based on Actual Expenses
- 5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.
- 5270 Two Employees-Shirts
- 5500 Certified Building Technician Class

**CODE ENFORCEMENT**

**Table 20: Expenditures by Object - Code Enforcement 001-2901-529**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	39,583	41,559	38,231	-3,328	-8.0%
1200	Regular Pay-Paid Time Off Cash Out	0	1,599	1,470	-129	-8.1%
2100	FICA Taxes	2,357	3,318	3,055	-263	-7.9%
2220	General Employee 401 Plan	2,375	2,494	2,294	-200	-8.0%
2310	Term Life	108	138	156	18	13.0%
2320	Health Insurance	15,978	18,375	18,404	29	0.2%
2325	Dental Insurance	272	326	324	-2	-0.6%
2375	Long Term Disability	159	206	233	27	13.1%
2400	Worker's Compensation	1,121	1,649	1,744	95	5.8%
	<b>Total Personal Services</b>	<b>61,953</b>	<b>69,664</b>	<b>65,911</b>	<b>-3,753</b>	<b>-5.39%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	2,650	3,720	3,720	0	0.0%
3410	Other Contractual Services	5,690	5,798	6,098	300	5.2%
4000	Travel & Per Diem	0	300	700	400	133.3%
4100	Telephone, Cell, Pagers	939	1,596	1,596	0	0.0%
4400	Rentals & Leases	525	585	585	0	0.0%
4610	Vehicle Repairs	732	615	615	0	0.0%
4700	Printing & Binding	441	520	520	0	0.0%
4920	Recording Fees	616	1,200	1,000	-200	-16.7%
5100	Office Supplies	77	575	500	-75	-13.0%
5210	General Operating	32	125	125	0	0.0%
5214	Software Licensing	0	0	593	593	100.0%
5260	Gas & Diesel Expense	910	1,650	1,650	0	0.0%
5270	Uniform Expense	103	150	300	150	100.0%
5410	Publications and Memberships	35	45	50	5	11.1%
5500	Training	115	605	630	25	4.1%
	<b>Total Operating Expenditures</b>	<b>12,865</b>	<b>17,484</b>	<b>18,682</b>	<b>1,198</b>	<b>6.85%</b>
	<b>Total Expenditures</b>	<b>74,818</b>	<b>87,148</b>	<b>84,593</b>	<b>-2,555</b>	<b>-2.93%</b>

25% or more increase:

- 4000 Florida Association of Code Enforcement Training Level 4 (formerly level 3)
- 5214 Microsoft Enterprise License New Line Item Information Technology distributed to the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology
- 5270 New Employee Shirts



# INFORMATION TECHNOLOGY

**John Pearl**

Director of Information Technology

**INFORMATION TECHNOLOGY**

**Table 21: Expenditures by Object - Information Technology 001-1601-516**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	106,543	162,469	170,581	8,112	4.99%
1200	Regular Pay-Paid Time Off Cash Out	4,120	6,249	6,561	312	4.99%
1400	Overtime	0	1,000	1,000	0	0.00%
2100	FICA Taxes	7,857	13,045	13,707	662	5.07%
2210	Department Head 401 Plan	4,927	5,174	6,209	1,035	20.00%
2220	General Employee 401 Plan	2,170	5,314	5,638	324	6.10%
2310	Term Life	291	537	696	159	29.61%
2320	Health Insurance	24,194	46,197	37,329	-8,868	-19.20%
2325	Dental Insurance	568	978	972	-6	-0.61%
2375	Long Term Disability	429	805	1,041	236	29.32%
2400	Worker's Compensation	279	3,753	2,431	-1,322	-35.23%
	<b>Total Personal Services</b>	<b>151,378</b>	<b>245,521</b>	<b>246,165</b>	<b>644</b>	<b>0.26%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	28,620	12,000	14,425	2,425	20.2%
4000	Travel & Per Diem	0	2,825	2,825	0	0.0%
4100	Telephone, Cell, Pagers	2,268	3,936	3,936	0	0.0%
4200	Postage & Freight	78	0	0	0	0.0%
4610	Vehicle Repairs & Maintenance	117	1,000	1,200	200	20.0%
4620	Repairs & Maintenance	22,143	21,530	18,577	-2,953	-13.7%
5100	Office Supplies	277	300	300	0	0.0%
5210	General Operating	48,715	46,840	31,936	-14,904	-31.8%
5214	Software Licensing	51,476	68,062	37,499	-30,563	-44.9%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5260	Gas & Diesel Expense	1,646	2,750	2,750	0	0.0%
5270	Uniform Expense	0	0	500	500	100.0%
5410	Publications and Memberships	1,068	1,000	1,898	898	89.8%
5500	Training	85	1,000	1,500	500	50.0%
<b>Total Operating Expenditures</b>		<b>156,493</b>	<b>161,243</b>	<b>117,346</b>	<b>-43,897</b>	<b>-27.22%</b>
<b>Capital Outlay</b>						
6410	Equipment	27,818	40,055	65,517	25,462	63.6%
<b>Total Capital Outlay</b>		<b>27,818</b>	<b>40,055</b>	<b>65,517</b>	<b>25,462</b>	<b>63.6%</b>
<b>Total Expenditures</b>		<b>335,689</b>	<b>446,819</b>	<b>429,028</b>	<b>-17,791</b>	<b>-3.98%</b>

25% or more increase:

- 5270 Shirts/Shoes for Field –Shirt & Shoes for Geographic Information System Employee /Shirts for Systems Analyst
- 5410 Webinar Professional Training
- 5500 Training Increase for Systems Analyst

# POLICE

## **Robert Tempesta**

Police Chief

- Police Department
- Police-Villages Detail

**POLICE DEPARTMENT**

**Table 22: Expenditures by Object – Police Department 001-2101-521**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	1,493,109	1,731,001	1,750,032	19,031	1.1%
1200	Regular Pay-Paid Time Off Cash Out	18,489	62,617	63,265	648	1.0%
1400	Overtime	152,345	84,300	104,000	19,700	23.4%
1420	Off Duty Detail	38,746	12,000	65,000	53,000	441.7%
1530	Police Incentive Pay	20,365	21,360	25,319	3,959	18.5%
2100	FICA Taxes	123,205	145,194	152,406	7,212	5.0%
2220	General Employee 401 Plan	11,941	12,237	12,805	568	4.6%
2240	Police Retirement	175,125	198,723	202,249	3,526	1.8%
2241	State Casualty Insurance Premium Tax	109,637	105,000	112,000	7,000	6.7%
2310	Term Life	3,761	5,359	6,693	1,334	24.9%
2320	Health Insurance	313,718	442,869	449,109	6,240	1.4%
2325	Dental Insurance	7,664	10,752	10,696	-56	-0.5%
2375	Long Term Disability	5,558	8,038	10,006	1,968	24.5%
2400	Worker's Compensation	93,664	140,870	169,897	29,027	20.6%
<b>Total Personal Services</b>		<b>2,567,327</b>	<b>2,980,320</b>	<b>3,133,476</b>	<b>153,156</b>	<b>5.14%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	12,561	13,320	12,620	-700	-5.3%
3410	Other Contractual Services	210,495	229,390	208,870	-20,520	-8.9%
4000	Travel & Per Diem	2,170	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	21,848	38,100	38,100	0	0.0%
4200	Postage & Freight	268	500	500	0	0.0%
4310	Electricity	19,833	24,000	24,000	0	0.0%
4320	Water/Sewer	833	1,500	1,500	0	0.0%
4400	Rentals & Leases	3,396	3,355	3,355	0	0.0%
4500	Insurance	1,787	1,780	2,011	231	13.0%
4610	Vehicle Repairs	86,260	44,720	48,080	3,360	7.5%
4620	Repairs & Maintenance	54,960	64,900	59,400	-5,500	-8.5%
4700	Printing & Binding	1,979	3,840	4,340	500	13.0%
4910	Other Current Charges	130	470	470	0	0.0%
4915	Advertising	100	100	100	0	0.0%
4920	Recording Fees	0	150	150	0	0.0%
4995	Police Safety Donations	1,727	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	4,043	2,000	2,000	0	0.0%
5100	Office Supplies	7,362	4,060	6,270	2,210	54.4%
5210	General Operating	57,760	88,390	88,801	411	0.5%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	0	0	25,797	25,797	100.00%
5245	Bullet Proof Vest Grant	4,732	948	4,050	3,102	327.2%
5260	Gas and Diesel Expense	95,737	111,000	111,000	0	0.0%
5270	Uniform Expense	14,163	6,928	25,380	18,452	266.3%
5410	Publications and Memberships	2,885	3,630	6,550	2,920	80.4%
5420	Police Education Second Dollar	1,445	2,550	2,550	0	0.0%
5500	Training	11,534	8,000	13,000	5,000	62.5%
5530	Training Miscellaneous-Mental Health	0	10,000	5,000	-5,000	-50.0%
<b>Total Operating Expenditures</b>		<b>618,008</b>	<b>668,631</b>	<b>698,894</b>	<b>30,263</b>	<b>4.53%</b>
<b>Capital Outlay</b>						
6420	Vehicles	222,336	240,000	235,000	-5,000	-2.1%
<b>Total Capital Outlay</b>		<b>222,336</b>	<b>240,000</b>	<b>235,000</b>	<b>-5,000</b>	<b>-2.08%</b>
<b>Total Expenditures</b>		<b>3,407,671</b>	<b>3,888,951</b>	<b>4,067,370</b>	<b>178,419</b>	<b>4.59%</b>

## 25% or more increase:

- 5100 Increase due to Ordering Thermal Paper for cars/increase in reams of copier paper
- 5214 Microsoft Enterprise License new Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology.
- 5245 Grant Money use increase in FY2020
- 5270 Uniform Cleaning moved from 3410
- 5410 Finder Subscription moved from 3410
- 5500 Specialized Training

**POLICE VILLAGES DETAIL****Table 23: Expenditures by Object - Police Villages Detail 001-2102-521**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	85,929	90,824	93,242	2,418	2.7%
1200	Regular Pay — Paid Time Off Cash Out	0	1,770	1,858	88	5.0%
1400	Overtime	14,256	10,000	10,000	0	0.0%
1420	Off Duty Detail	525	2,000	2,000	0	0.0%
1530	Police Incentive Pay	1,048	1,200	720	-480	-40.0%
2100	FICA Taxes	7,649	7,728	8,234	506	6.5%
2240	Police Retirement	12,586	12,103	12,905	802	6.6%
2310	Term Life	224	285	361	76	26.7%
2320	Health Insurance	16,089	18,896	18,925	29	0.2%
2325	Dental Insurance	556	652	648	-4	-0.6%
2375	Long Term Disability	331	427	540	113	26.5%
2400	Workers Compensation	5,477	8,160	9,991	1,831	22.4%
<b>Total Personal Services</b>		<b>144,670</b>	<b>154,045</b>	<b>159,424</b>	<b>5,379</b>	<b>3.49%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	1,980	2,040	0	-2,040	-100.0%
5260	Gas and Diesel Expense	4,820	6,250	6,250	0	0.0%
5270	Uniform Expense	300	590	300	-290	-49.2%
<b>Total Operating Expenditures</b>		<b>7,100</b>	<b>8,880</b>	<b>6,550</b>	<b>-2,330</b>	<b>-26.24%</b>
<b>Total Expenditures</b>		<b>151,770</b>	<b>162,925</b>	<b>165,974</b>	<b>3,049</b>	<b>1.87%</b>

# LIBRARY & INFORMATION SERVICES

## **Marsha Brinson**

Director of Library and Information Services

- Library
- Community Building



## LIBRARY

**Table 24: Expenditures by Object – Library 001-7101-571**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	299,420	310,357	337,272	26,915	8.7%
1200	Regular Pay-Paid Time Off Cash Out	1,558	11,937	12,486	549	4.6%
2100	FICA Taxes	22,214	24,773	26,908	2,135	8.6%
2210	Department Head 401 Plan	4,281	4,495	5,393	898	20.0%
2220	General Employee 401 Plan	14,539	15,151	16,592	1,441	9.5%
2310	Term Life	704	1,025	1,324	299	29.2%
2320	Health Insurance	75,733	91,816	95,359	3,543	3.9%
2325	Dental Insurance	2,123	2,933	2,917	-16	-0.5%
2375	Long Term Disability	1,176	1,537	1,980	443	28.8%
2400	Worker's Compensation	787	1,120	1,397	277	24.7%
	<b>Total Personal Services</b>	<b>422,535</b>	<b>465,144</b>	<b>501,628</b>	<b>36,484</b>	<b>7.84%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	288	1,800	500	-1,300	-72.2%
3410	Other Contractual Services	40,851	38,748	43,190	4,442	11.5%
4000	Travel & Per Diem	125	300	300	0	0.0%
4100	Telephone, Cell, Pagers	10,604	14,436	12,252	-2,184	-15.1%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	38,417	45,000	42,000	-3,000	-6.7%
4320	Water/Sewer	5,122	10,000	6,000	-4,000	-40.0%
4400	Rentals & Leases	1,035	1,325	1,325	0	0.0%
4499	Rentals & Leases-Friends Donation	2,341	2,520	2,520	0	0.0%
4620	Repairs & Maintenance	52,162	35,168	56,069	20,901	59.4%
4700	Printing & Binding	921	4,004	1,580	-2,424	-60.5%
4910	Other Current Charges	75	75	75	0	0.0%
5100	Office Supplies	1,945	3,700	2,600	-1,100	-29.7%
5210	General Operating	15,565	16,500	18,000	1,500	9.1%
5214	Software Licensing	0	0	166	166	100.00%
5299	Library Donation Expense	1,117	4,000	1,000	-3,000	-75.0%
5410	Publications and Memberships	90	150	150	0	0.0%
5500	Training	0	300	300	0	0.0%
	<b>Total Operating Expenditures</b>	<b>170,658</b>	<b>178,086</b>	<b>188,087</b>	<b>10,001</b>	<b>5.62%</b>

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	0	30,000	30,000	0	0.0%
6410	Equipment & Machinery	0	10,000	10,000	0	0.0%
6600	Books, Publications, Library Material	53,640	60,000	65,000	5,000	8.3%
<b>Total Capital Outlay</b>		<b>53,640</b>	<b>100,000</b>	<b>105,000</b>	<b>5,000</b>	<b>5.00%</b>
<b>Total Expenditures</b>		<b>646,833</b>	<b>743,230</b>	<b>794,715</b>	<b>51,485</b>	<b>6.93%</b>

25% or more increase:

4620 Replacement of Fire Doors \$30,000

5214 Microsoft Enterprise License New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology

**COMMUNITY BUILDING**

**Table 25: Expenditures by Object - Community Building 001-7501-575**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	4,372	3,336	4,586	1,250	37.5%
4100	Telephone, Cell, Pagers	2,105	2,099	2,160	61	2.9%
4310	Electricity	1,801	1,500	2,000	500	33.3%
4320	Water/Sewer	321	1,500	580	-920	-61.3%
4620	Repairs & Maintenance	661	5,285	201,515	196,230	3713.0%
5210	General Operating	570	1,500	1,500	0	0.0%
<b>Total Operating Expenditures</b>		<b>9,830</b>	<b>15,220</b>	<b>212,341</b>	<b>197,121</b>	<b>1295.14%</b>
<b>Total Expenditures</b>		<b>9,830</b>	<b>15,220</b>	<b>212,341</b>	<b>197,121</b>	<b>1295.14%</b>

25% or more increase:

- 3410 Refinishing Floors/Cleaning moved from 4620
- 4310 Based on Actual Expenses
- 4620 Remodeling Community Building (Assigned Asset Fund transfer per Revenue Summary)

# PARKS & RECREATION

## **Mike Burske**

Director of Parks and Recreation

**PARKS & RECREATION****Table 26: Expenditures by Object - Parks & Recreation 001-7201-572**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	234,030	245,940	293,592	47,652	19.4%
1200	Regular Pay-Paid Time Off Cash Out	6,235	9,460	11,292	1,832	19.4%
1400	Overtime	6,516	7,500	7,500	0	0.0%
2100	FICA Taxes	16,998	20,205	24,034	3,829	19.0%
2210	Department Head 401 Plan	6,663	6,996	7,345	349	5.0%
2220	General Employee 401 Plan	10,638	11,502	14,871	3,369	29.3%
2310	Term Life	636	812	1,198	386	47.5%
2320	Health Insurance	58,398	67,157	86,480	19,323	28.8%
2325	Dental Insurance	1,358	1,629	1,945	316	19.4%
2375	Long Term Disability	938	1,218	1,791	573	47.0%
2400	Worker's Compensation	11,364	16,707	22,828	6,121	36.6%
<b>Total Personal Services</b>		<b>353,774</b>	<b>389,126</b>	<b>472,876</b>	<b>83,750</b>	<b>21.52%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	5,750	5,750	0	0.0%
3410	Other Contractual Services	7,064	12,708	12,708	0	0.0%
4000	Travel & Per Diem	6	1,000	1,000	0	0.0%
4100	Telephone, Cell, Pagers	3,621	7,926	8,046	120	1.5%
4200	Postage & Freight	83	500	500	0	0.0%
4310	Electricity	17,651	20,800	20,800	0	0.0%
4320	Water/Sewer	50,603	66,760	66,760	0	0.0%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals & Leases	0	5,960	5,960	0	0.0%
4610	Vehicle Repairs	3,955	4,000	4,000	0	0.0%
4620	Repairs & Maintenance	23,922	26,800	26,800	0	0.0%
4700	Printing & Binding	0	1,360	1,360	0	0.0%
4800	Promotional Activities	3,922	15,700	15,700	0	0.0%
4910	Other Current Charges	499	650	650	0	0.0%
4915	Advertising	0	250	250	0	0.0%
4950	Lights of Lady Lake	7,544	7,500	7,500	0	0.0%
5100	Office Supplies	181	1,500	1,500	0	0.0%
5210	General Operating	55,407	51,100	51,100	0	0.0%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5214	Software Licensing	0	0	1,879	1,879	100.0%
5221	Contributions Tree & Beautification Expense	8,110	5,000	5,000	0	0.0%
5260	Gas & Diesel Expense	8,262	11,004	11,004	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5270	Uniform Expense	1,989	2,140	2,140	0	0.0%
5410	Publications and Memberships	0	1,000	1,000	0	0.0%
5500	Training	1,180	400	1,400	1,000	250.0%
	<b>Total Operating Expenditures</b>	<b>203,999</b>	<b>259,958</b>	<b>262,957</b>	<b>2,999</b>	<b>1.15%</b>
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	125,257	4,800	140,000	135,200	2816.7%
6410	Equipment	22,516	31,857	16,412	-15,445	-48.5%
6420	Vehicles	0	26,500	0	-26,500	-100.0%
	<b>Total Capital Outlay</b>	<b>147,773</b>	<b>63,157</b>	<b>156,412</b>	<b>93,255</b>	<b>147.66%</b>
	<b>Total Expenditures</b>	<b>705,546</b>	<b>712,241</b>	<b>892,245</b>	<b>180,004</b>	<b>25.27%</b>

25% or more increase:

- 5214 Microsoft Enterprise License-New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology
- 5500 Florida Recreation and Park Associated (FRPA) Conference
- 6310 Replace some of the Playground Equipment and Sunshades for Harry Sacks Field

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# PUBLIC WORKS

## **C.T. Eagle**

Director of Public Works

- Public Works-Administration
- Facilities Maintenance
- Motor Pool
- Roads and Streets Maintenance

**PUBLIC WORKS ADMINISTRATION****Table 27: Expenditures by Object - Public Works Administration 001-4101-541**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	152,797	160,452	168,397	7,945	5.0%
1200	Regular Pay-Paid Time Off Cash Out	4,911	6,172	6,477	305	4.9%
2100	FICA Taxes	11,927	12,808	13,456	648	5.1%
2210	Department Head 401 Plan	8,206	8,617	9,041	424	4.9%
2220	General Employee 401 Plan	4,019	4,220	4,431	211	5.0%
2310	Term Life	409	530	687	157	29.6%
2320	Health Insurance	19,174	23,101	18,925	(4,176)	-18.1%
2325	Dental Insurance	543	652	648	(4)	-0.6%
2375	Long Term Disability	612	795	1,027	232	29.2%
2400	Worker's Compensation	399	579	699	120	20.7%
<b>Total Personal Services</b>		<b>202,997</b>	<b>217,926</b>	<b>223,788</b>	<b>5,862</b>	<b>2.69%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	6,725	11,300	14,510	3,210	28.4%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,619	5,770	5,770	0	0.0%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	6,830	10,008	10,008	0	0.0%
4320	Water/Sewer	680	850	850	0	0.0%
4400	Rentals & Leases	1,870	2,045	2,693	648	31.7%
4610	Vehicle Repairs	714	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	6,997	9,965	6,755	(3,210)	-32.2%



Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	713	840	600	(240)	-28.6%
5100	Office Supplies	417	900	900	0	0.0%
5210	General Operating	5,325	6,305	6,305	0	0.0%
5214	Software Licensing	0	0	1,518	1,518	100.00%
5260	Gas & Diesel Expense	2,312	1,700	1,700	0	0.0%
5270	Uniform Expense	284	350	350	0	0.0%
5410	Publications and Memberships	283	310	310	0	0.0%
5500	Training	0	120	120	0	0.0%
<b>Total Operating Expenditures</b>		<b>35,769</b>	<b>53,813</b>	<b>55,739</b>	<b>1,926</b>	<b>3.58%</b>
<b>Total Expenditures</b>		<b>238,766</b>	<b>271,739</b>	<b>279,527</b>	<b>7,788</b>	<b>2.87%</b>

25% or more increase:

- 3410 Refinishing floors moved from 4620
- 4400 New Copier Lease
- 5214 Microsoft Enterprise License-New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology

## FACILITIES MAINTENANCE

Table 28: Expenditures by Object - Facilities Maintenance 001-1902-519

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	65,657	70,117	73,632	3,515	5.0%
1200	Regular Pay-Paid Time Off Cash Out	2,569	2,697	2,832	135	5.0%
1400	Overtime	4,916	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	1,875	1,500	1,500	0	0.0%
2100	FICA Taxes	4,895	6,323	6,611	288	4.6%
2220	General Employee 401 Plan	4,425	4,778	4,988	210	4.4%
2310	Term Life	181	232	300	68	29.3%
2320	Health Insurance	27,851	32,028	32,078	50	0.2%
2325	Dental Insurance	543	652	648	-4	-0.6%
2375	Long Term Disability	266	348	449	101	29.0%
2400	Worker's Compensation	3,506	4,490	4,688	198	4.4%
	<b>Total Personal Services</b>	<b>116,684</b>	<b>131,165</b>	<b>135,726</b>	<b>4,561</b>	<b>3.48%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	150	150	0	0.0%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	293	360	360	0	0.0%
4610	Vehicle Repairs	873	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	787	1,000	1,000	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	1,245	2,000	2,000	0	0.0%
5260	Gas & Diesel Expense	2,692	3,500	3,500	0	0.0%
5270	Uniform Expense	617	900	1,340	440	48.9%
5410	Publications and Memberships	87	100	100	0	0.0%
5500	Training	562	500	500	0	0.0%
	<b>Total Operating Expenditures</b>	<b>7,156</b>	<b>10,520</b>	<b>10,960</b>	<b>440</b>	<b>4.18%</b>
	<b>Total Expenditures</b>	<b>123,840</b>	<b>141,685</b>	<b>146,686</b>	<b>5,001</b>	<b>3.53%</b>

25% or more increase:

5270 Based on Actual Expenses

**MOTOR POOL**

**Table 29: Expenditures by Object - Motor Pool 001-1903-519**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	85,648	90,356	94,869	4,513	5.0%
1200	Regular Pay-Paid Time Off Cash Out	3,310	3,476	3,649	173	5.0%
1400	Overtime	3,320	3,500	3,500	0	0.0%
2100	FICA Taxes	6,555	7,480	7,849	369	4.9%
2220	General Employee 401 Plan	5,563	6,225	6,523	298	4.8%
2310	Term Life	234	299	387	88	29.4%
2320	Health Insurance	11,873	32,028	32,078	50	0.2%
2325	Dental Insurance	543	652	648	-4	-0.6%
2375	Long Term Disability	345	448	579	131	29.2%
2400	Worker’s Compensation	4,358	6,404	7,719	1,315	20.5%
<b>Total Personal Services</b>		<b>121,749</b>	<b>150,868</b>	<b>157,801</b>	<b>6,933</b>	<b>4.60%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	150	150	0	0.0%
3410	Other Contractual Services	1,293	968	968	0	0.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	710	1,602	1,587	-15	-0.9%
4310	Electricity	2,355	3,300	3,300	0	0.0%
4610	Vehicle Repairs	2,790	2,200	2,200	0	0.0%
4620	Repairs & Maintenance	742	2,000	2,000	0	0.0%
4700	Printing & Binding	0	50	50	0	0.0%
4910	Other Current Charges	25	25	25	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	6	200	200	0	0.0%
5210	General Operating	6,954	7,500	4,500	-3,000	-40.0%
5214	Software Licensing	0	0	3,721	3,721	100.0%
5260	Gas & Diesel Expense	1,505	3,510	3,510	0	0.0%
5270	Uniform Expense	1,084	1,200	1,600	400	33.3%
5500	Training	490	700	700	0	0.0%
	<b>Total Operating Expenditures</b>	<b>17,954</b>	<b>23,455</b>	<b>24,561</b>	<b>1,106</b>	<b>4.72%</b>
<b>Capital Outlay</b>						
6410	Equipment	0	0	3,850	3,850	100.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>3,850</b>	<b>3,850</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>139,703</b>	<b>174,323</b>	<b>186,212</b>	<b>11,889</b>	<b>6.82%</b>

25% or more increase:

- 5214 Microsoft Enterprise License-New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology
- 5270 Based on Actual Expenses
- 6410 Diagnostic Tool

**ROAD & STREET MAINTENANCE**

**Table 30: Expenditures by Object - Road & Street Maintenance 001-4102-541**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	390,234	428,460	449,342	20,882	4.9%
1200	Regular Pay-Paid Time Off Cash Out	9,695	16,480	17,283	803	4.9%
1400	Overtime	28,156	12,000	15,000	3,000	25.0%
1410	Overtime-Special Detail	17,460	20,000	20,000	0	0.0%
2100	FICA Taxes	31,079	36,649	38,584	1,935	5.3%
2220	General Employee 401 Plan	31,536	33,400	35,494	2,094	6.3%
2310	Term Life	1,089	1,414	1,833	419	29.6%
2320	Health Insurance	110,422	130,921	131,127	206	0.2%
2325	Dental Insurance	2,641	3,258	3,241	(17)	-0.5%
2375	Long Term Disability	1,603	2,121	2,741	620	29.2%
2400	Worker's Compensation	43,370	70,458	85,221	14,763	21.0%
<b>Total Personal Services</b>		<b>667,285</b>	<b>755,161</b>	<b>799,866</b>	<b>44,705</b>	<b>5.92%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	116	5,200	5,200	0	0.0%
3410	Other Contractual Services	59,859	73,000	109,000	36,000	49.3%
4000	Travel & Per Diem	20	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,053	8,232	8,232	0	0.0%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	168,822	160,000	160,000	0	0.0%
4320	Water/Sewer	1,381	15,000	15,000	0	0.0%
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	0	500	500	0	0.0%
4610	Vehicle Repairs	12,448	22,000	22,000	0	0.0%
4620	Repairs & Maintenance	55,341	60,000	65,000	5,000	8.3%
4622	Road Resurfacing	816,164	200,000	400,000	200,000	100.0%
4700	Printing & Binding	0	200	200	0	0.0%
4910	Other Current Charges	25	250	500	250	100.0%
4915	Advertising	0	50	50	0	0.0%
5100	Office Supplies	177	300	300	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	32,686	41,500	51,500	10,000	24.1%
5214	Software Licensing	0	0	1,186	1,186	100.0%
5260	Gas & Diesel Expense	17,086	30,000	30,000	0	0.0%
5270	Uniform Expense	3,140	4,250	6,180	1,930	45.4%
5300	Road Materials & Supplies	10,781	20,000	20,000	0	0.0%
5410	Publications and Memberships	0	400	400	0	0.0%
5500	Training	1,724	1,125	1,125	0	0.0%
	<b>Total Operating Expenditures</b>	<b>1,181,823</b>	<b>642,457</b>	<b>896,823</b>	<b>254,366</b>	<b>39.59%</b>
<b>Capital Outlay</b>						
6410	Equipment	294,495	0	34,100	34,100	100.0%
6420	Vehicles	18,944	60,157	0	(60,157)	-100.0%
	<b>Total Capital Outlay</b>	<b>313,439</b>	<b>60,157</b>	<b>34,100</b>	<b>(26,057)</b>	<b>-43.31%</b>
	<b>Total Expenditures</b>	<b>2,162,547</b>	<b>1,457,775</b>	<b>1,730,789</b>	<b>273,014</b>	<b>18.73%</b>

## 25% or more increase:

- 3410 Street sweeping 12 times per year instead of 6  
PMP 5 Year Inspection
- 4622 Additional Paving (Surtax)
- 4910 New Fuel Tank for Generator
- 5214 Microsoft Enterprise License-New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology
- 5270 Based on Actual Expenses
- 6420 Replacement Mower and Blower

# OTHER GOVERNMENT SERVICES

- Town Hall
- Town Attorney
- Villages Fire Protection

**TOWN HALL**

**Table 31: Expenditures by Object - Town Hall 001-1901-519**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	1,400	51,350	49,950	3567.9%
3410	Other Contractual Services	41,297	8,236	10,996	2,760	33.5%
4100	Telephone, Cell, Pagers	3,234	5,760	6,420	660	11.5%
4200	Postage & Freight	6,783	7,500	7,500	0	0.0%
4310	Electricity	19,833	24,000	22,200	(1,800)	-7.5%
4320	Water/Sewer	847	1,500	1,860	360	24.0%
4400	Rentals & Leases	7,740	8,006	8,006	0	0.0%
4500	Insurance	179,826	201,600	229,824	28,224	14.0%
4610	Vehicle Repairs	471	500	500	0	0.0%
4620	Repairs & Maintenance	40,276	26,090	35,740	9,650	37.0%
4700	Printing & Binding	2,721	2,880	2,880	0	0.0%
4910	Other Current Charges	184	90	90	0	0.0%
5210	General Operating	8,201	5,800	5,800	0	0.0%
5250	Bank Fees & Service Charges	2,133	3,325	3,325	0	0.0%
5260	Gas & Diesel Expense	286	360	360	0	0.0%
5410	Publications and Memberships	549	450	450	0	0.0%
8200	Aid to Private Organizations	12,000	12,000	12,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>409,624</b>	<b>309,497</b>	<b>399,301</b>	<b>89,804</b>	<b>29.02%</b>
<b>Capital Outlay</b>						
6310	Improve Other Than Building	600	86,342	90,000	3,658	4.2%
<b>Total Capital Outlay</b>		<b>600</b>	<b>86,342</b>	<b>90,000</b>	<b>3,658</b>	<b>4.24%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers to Reserve	0	0	0	0	0.0%
9900	Contingency	0	130,000	220,300	90,300	69.5%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>0</b>	<b>130,000</b>	<b>220,300</b>	<b>90,300</b>	<b>69.46%</b>
<b>Total Expenditures</b>		<b>410,224</b>	<b>525,839</b>	<b>709,601</b>	<b>183,762</b>	<b>34.95%</b>

25% or more increase:

- 3110 Governmental Finance Officers Association Consulting for new software
- 3410 Carpet Cleaning and Refinishing Floors moved from 4620
- 4620 Uninterrupted Power Supply Maintenance and Kitchen Remodel
- 9900 Adjustment for savings on actual benefit premiums in personal services



**TOWN ATTORNEY**

**Table 32: Expenditures by Object - Town Attorney 001-1401-514**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	69,611	125,000	125,000	0	0.0%
3112	Police Department Legal Fees	28,468	20,000	25,000	5,000	25.0%
<b>Total Operating Expenditures</b>		<b>98,079</b>	<b>145,000</b>	<b>150,000</b>	<b>5,000</b>	<b>3.45%</b>
<b>Total Expenditures</b>		<b>98,079</b>	<b>145,000</b>	<b>150,000</b>	<b>5,000</b>	<b>3.45%</b>

25% or more increase:

3112 Based on Actual Expenses

**VILLAGES FIRE PROTECTION**

**Table 33: Expenditures by Object - Villages Fire Protection 001-2201-522**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	748,893	750,000	1,151,344	401,344	53.51%
<b>Total Operating Expenditures</b>		<b>748,893</b>	<b>750,000</b>	<b>1,151,344</b>	<b>401,344</b>	<b>53.51%</b>
<b>Total Expenditures</b>		<b>748,893</b>	<b>750,000</b>	<b>1,151,344</b>	<b>401,344</b>	<b>53.51%</b>

25% or more increase:

3410 Increase in the Interlocal Agreement with the Villages Community Development District, Fire Rescue Division.

# SPECIAL REVENUE FUND

## Infrastructure Sales Tax

**SPECIAL REVENUE FUND**

**Table 34: Special Revenue Fund-Revenue & Expenditures**

**101-9901-599**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Revenues</b>						
312.60.00	Infrastructure One-Cent Surtax	1,435,218	1,450,000	1,460,000	10,000	0.7%
361.10.00	Pooled Cash - Interest	0	10,000	200	(9,800)	-98.0%
361.11.00	State Board Accounts-Interest	21,767	0	22,000	22,000	100.0%
389.90.00	Transfer from Reserves	0	0	0	0	0.0%
<b>Revenue Totals</b>		<b>1,456,985</b>	<b>1,460,000</b>	<b>1,482,200</b>	<b>22,200</b>	<b>1.52%</b>
<b>Expenditures</b>						
9101	Transfer to General Fund	222,336	240,000	435,000	195,000	81.3%
9140	Transfer to Utility Fund	325,000	0	0	0	0.0%
9199	Transfer to Surtax Reserve	0	1,220,000	1,047,200	(172,800)	-14.2%
<b>Expenditure Totals</b>		<b>547,336</b>	<b>1,460,000</b>	<b>1,482,200</b>	<b>22,200</b>	<b>1.52%</b>

25% or more increase:

9101 Transfer to General Fund-Additional Paving Expense

# ESTIMATED REVENUES – UTILITIES

## REVENUE BY SOURCE

Table 35: Utility Fund Revenue by Source Code

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Solid Waste Assessments</b>						
325.21.01	Solid Waste Fees / Assessments	1,185,524	1,250,053	1,250,000	(53)	0.0%
325.21.10	Solid Waste Interim Assessments	1,607	700	1,500	800	114.3%
<b>Solid Waste Assessment Total</b>		<b>1,187,131</b>	<b>1,250,753</b>	<b>1,251,500</b>	<b>747</b>	<b>0.06%</b>
<b>Water Revenues</b>						
343.30.00	Water Sales	1,118,903	1,225,000	1,200,000	(25,000)	-2.0%
343.31.00	Turn on Fees	15,100	15,000	13,000	(2,000)	-13.3%
343.32.00	Tap In Fee / Include Meter	505	0	0	0	0.0%
343.33.00	Reconnect Fees	15,575	15,000	15,000	0	0.0%
343.35.00	Installation Fee - Meter	14,466	7,500	7,500	0	0.0%
343.36.00	Late Fees	33,040	35,000	34,795	(205)	-0.6%
343.37.00	Other Revenue	3,007	3,000	3,000	0	0.0%
<b>Water Revenue Total</b>		<b>1,200,596</b>	<b>1,300,500</b>	<b>1,273,295</b>	<b>(27,205)</b>	<b>-2.09%</b>
<b>Sewer Revenues</b>						
343.50.00	Sewer Usage Fees	710,064	700,000	1,025,000	325,000	46.4%
343.57.00	Sewer Other Revenue	700	500	439	(61)	-12.2%
<b>Sewer Revenue Totals</b>		<b>710,764</b>	<b>700,500</b>	<b>1,025,439</b>	<b>324,939</b>	<b>46.39%</b>
<b>Reuse Revenues</b>						
343.51.00	Reuse Water Sales	126,205	130,000	130,000	0	0.0%
343.52.00	Reuse Turn On Fees	225	300	100	(200)	-66.7%
343.53.00	Reuse Connection Fees	325	300	300	0	0.0%
343.54.00	Reuse Other Revenue	525	300	300	0	0.0%
<b>Reuse Revenue Totals</b>		<b>127,280</b>	<b>130,900</b>	<b>130,700</b>	<b>(200)</b>	<b>-0.15%</b>
<b>Interest Earnings</b>						
361.10.00	Pooled Cash - Interest	0	0	50	50	100.0%
361.11.00	State Board Accounts - Interest	74,376	50,000	50,000	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
361.15.00	SunTrust Money Market Interest	476	0	0	0	0.0%
361.30.00	Net Increase/Decrease In Fair Value	0	0	0	0	0.0%
	<b>Interest Earnings Total</b>	<b>74,852</b>	<b>50,000</b>	<b>50,050</b>	<b>50</b>	<b>0.10%</b>
<b>Miscellaneous Revenue</b>						
364.10-00	Proceeds from Sales & Trade-in	0	1,300	500	(800)	-61.5%
369.40.00	Other Miscellaneous Revenue	103	0	0	0	0.0%
369.45.00	Other Revenue-Insurance Claims	66,345	0	0	0	0.0%
	<b>Miscellaneous Revenue Total</b>	<b>66,448</b>	<b>1,300</b>	<b>500</b>	<b>(800)</b>	<b>-61.54%</b>
<b>Transfers In</b>						
381.10.00	Transfer From Special Revenue	325,000	0	0	0	0.0%
389.28.00	Transfer From Sewer Impact Fees	0	0	0	0	0.0%
389.29.00	Transfer From water Impact Fees	0	0	0	0	0.0%
389.80.00	Capital Contribution	0	0	0	0	0.0%
389.90.00	Cash Balance Forward (Retained Earnings)	0	0	0	0	0.0%
	<b>Transfers In Total</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Revenue</b>	<b>3,692,071</b>	<b>3,433,953</b>	<b>3,731,484</b>	<b>297,531</b>	<b>8.66%</b>

# EXPENSES – UTILITIES



## EXPENSE RECAP BY OBJECT

Table 36: Utility Fund Expense Recap by Object

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	505,818	574,751	574,248	(503)	-0.1%
1400	Overtime	35,144	19,000	24,000	5,000	26.3%
2100	FICA Taxes	36,641	45,732	46,021	289	0.6%
2220	General Employee 401 Plan	31,331	39,565	39,936	371	0.9%
2310	Term Life	1,235	2,678	2,233	(445)	-16.6%
2320	Health Insurance	129,362	192,633	178,727	(13,906)	-7.2%
2325	Dental Insurance	2,863	4,879	4,213	(666)	-13.7%
2375	Long Term Disability	1,875	4,040	3,339	(701)	-17.4%
2400	Worker's Compensation	27,570	47,636	48,088	452	0.9%
<b>Total Personal Services</b>		<b>771,839</b>	<b>930,914</b>	<b>920,805</b>	<b>(10,109)</b>	<b>-1.09%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	52,755	64,553	178,553	114,000	176.6%
3200	Accounting & Auditing	11,760	12,200	14,715	2,515	20.6%
3410	Other Contractual Services	99,958	111,492	116,728	5,236	4.7%
3450	Other Contractual Services-Solid Waste	1,085,953	1,121,500	1,121,747	247	0.0%
4000	Travel & Per Diem	0	2,050	2,050	0	0.0%
4100	Telephone, Cell, Pagers	6,951	26,099	24,634	(1,465)	-5.6%
4200	Postage & Freight	11,876	12,550	12,550	0	0.0%
4310	Electricity	152,554	160,000	160,000	0	0.0%
4320	Water/Sewer	4,221	8,200	8,200	0	0.0%
4330	Villages Community Development District Wastewater Flow	23	500	500	0	0.0%
4400	Rentals & Leases	2,496	5,270	7,905	2,635	50.0%
4500	Insurance	122,038	154,616	154,616	0	0.0%
4610	Vehicle Repairs	13,969	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	247,172	261,075	293,495	32,420	12.4%
4700	Printing & Binding	681	2,990	2,990	0	0.0%
4800	Promotional Activities	14,238	15,000	16,500	1,500	10.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
4910	Other Current Charges	2,100	2,195	2,195	0	0.0%
4920	Recording Fees	0	30	30	0	0.0%
5100	Office Supplies	690	2,750	2,750	0	0.0%
5210	General Operating	77,817	156,793	138,129	(18,664)	-11.9%
5214	Software Licensing	12,500	12,750	15,013	2,263	17.7%
5250	Bank Fees & Service Charges	2,133	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	6,532	9,500	9,500	0	0.0%
5260	Gas & Diesel Expense	31,613	22,900	22,900	0	0.0%
5270	Uniform Expense	3,173	5,285	6,450	1,165	22.0%
5410	Publications and Memberships	87	1,645	1,465	(180)	-10.9%
5500	Training	1,106	2,700	2,700	0	0.0%
	<b>Total Operating Expenditures</b>	<b>1,964,396</b>	<b>2,196,243</b>	<b>2,337,915</b>	<b>141,672</b>	<b>6.45%</b>
<b>Capital Outlay</b>						
6410	Equipment	116,009	45,000	61,500	16,500	36.7%
6420	Vehicles	149,023	35,000	140,000	105,000	300.0%
	<b>Total Capital Outlay</b>	<b>265,032</b>	<b>80,000</b>	<b>201,500</b>	<b>121,500</b>	<b>151.88%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	190,500	255,000	255,500	500	0.2%
9900	Water Contingency	0	0	15,764	15,764	100.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>190,500</b>	<b>255,000</b>	<b>271,264</b>	<b>16,264</b>	<b>6.38%</b>
	<b>Total Expenditures</b>	<b>3,191,767</b>	<b>3,462,157</b>	<b>3,731,484</b>	<b>269,327</b>	<b>7.78%</b>

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# WATER UTILITY

## **C.T. Eagle**

Director of Public Works

- Water Utility

**WATER UTILITY**

**Table 37: Expenditures by Object - Water Utility 401-3301-533**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	390,159	425,487	441,396	15,909	3.7%
1200	Regular Pay-Paid Time Off Cash Out	6,286	16,272	16,879	607	3.7%
1400	Overtime	20,821	10,000	15,000	5,000	50.0%
2100	FICA Taxes	28,232	34,720	36,410	1,690	4.9%
2220	General Employee 401 Plan	24,415	29,647	31,975	2,328	7.9%
2310	Term Life	968	1,397	1,790	393	28.1%
2320	Health Insurance	105,168	136,976	150,861	13,885	10.1%
2325	Dental Insurance	2,320	3,555	3,565	10	0.3%
2375	Long Term Disability	1,480	2,095	2,677	582	27.8%
2400	Worker's Compensation	22,038	31,815	38,309	6,494	20.4%
	<b>Total Personal Services</b>	<b>601,887</b>	<b>691,964</b>	<b>738,862</b>	<b>46,898</b>	<b>6.78%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	7,238	15,000	74,500	59,500	396.7%
3200	Accounting & Auditing	6,786	7,625	8,175	550	7.2%
3410	Other Contractual Services	55,270	61,050	63,984	2,934	4.8%
4000	Travel & Per Diem	0	1,550	1,550	0	0.0%
4100	Telephone, Cell, Pagers	5,712	15,579	14,114	(1,465)	-9.4%
4200	Postage & Freight	11,876	12,400	12,400	0	0.0%
4310	Electricity	40,631	45,500	45,500	0	0.0%
4320	Water/Sewer New Building	0	400	400	0	0.0%
4400	Rentals & Leases	2,496	5,270	5,270	0	0.0%
4500	Insurance	61,019	77,224	77,224	0	0.0%
4610	Vehicle Repairs	12,455	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	25,801	51,800	101,050	49,250	95.1%
4700	Printing & Binding	681	1,740	1,740	0	0.0%
4800	Promotional Activities	14,238	15,000	16,500	1,500	10.0%
4910	Other Current Charges	2,025	2,120	2,120	0	0.0%
4920	Recording Fees	10	30	30	0	0.0%
4970	Bad Debt Expenses	844	0	0	0	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	670	2,500	2,500	0	0.0%
5210	General Operating	36,736	77,309	65,809	(11,500)	-14.9%
5214	Software Licensing	12,500	12,750	13,871	1,121	8.8%
5250	Bank Fees & Service Charges	2,133	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	6,532	9,500	9,500	0	0.0%
5260	Gas & Diesel Expense	23,298	15,000	15,000	0	0.0%
5270	Uniform Expense	2,404	4,160	4,750	590	14.2%
5410	Publications and Memberships	87	1,145	965	(180)	-15.7%
5500	Training	625	2,000	2,000	0	0.0%
	<b>Total Operating Expenditures</b>	<b>332,067</b>	<b>453,852</b>	<b>556,152</b>	<b>102,300</b>	<b>22.54%</b>
<b>Capital Outlay</b>						
6200	Buildings	603,436	0	0	0	0.0%
6310	Improve Other Than Buildings	634,186	0	0	0	0.0%
6410	Equipment	0	10,000	0	(10,000)	0.0%
6420	Vehicles	0	35,000	105,000	70,000	200.0%
	<b>Total Capital Outlay</b>	<b>1,237,622</b>	<b>45,000</b>	<b>105,000</b>	<b>60,000</b>	<b>133.33%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.0%
9900	Contingency	0	0	13,254	13,254	100%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>85,754</b>	<b>13,254</b>	<b>18.3%</b>
	<b>Total Expenditures</b>	<b>2,244,076</b>	<b>1,263,316</b>	<b>1,485,768</b>	<b>222,452</b>	<b>17.61%</b>

25% or more increase:

- 3110 Water and Sewer Rate Study divided 50/50 between 3301 and 3503  
Well Four Location Study and Florida Department of Environmental Protection-State Revolving Fund Study
- 4320 Increase due to New Building
- 4620 Motor Pumps and Repairs increased  
Inline Isolation Valves Increase/Uninterrupted Power Supply Maintenance
- 9900 Adjustment for savings on actual benefit premiums in personal services

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# SOLID WASTE UTILITY

## **C.T. Eagle**

Director of Public Works

- Solid Waste Utility

**SOLID WASTE UTILITY****Table 38: Expenditures by Object - Solid Waste Utility 401-3402-534**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	16,717	18,553	18,553	0	0.0%
3410	Other Contractual Services	400	700	700	0	0.0%
3450	Other Contractual Services-Solid Waste	1,085,953	1,121,500	1,121,747	247	0.0%
	<b>Total Operating Expenditures</b>	<b>1,103,070</b>	<b>1,140,753</b>	<b>1,141,000</b>	<b>247</b>	<b>0.02%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	45,500	110,000	110,500	500	0.5%
9900	Contingency	0	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>45,500</b>	<b>110,000</b>	<b>110,500</b>	<b>500</b>	<b>0.45%</b>
	<b>Total Expenditures</b>	<b>1,148,570</b>	<b>1,250,753</b>	<b>1,251,500</b>	<b>747</b>	<b>0.06%</b>

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# SEWER UTILITY

## **C.T. Eagle**

Director of Public Works

- Sewer Utility



**SEWER UTILITY****Table 39: Expenditures by Object - Sewer Utility 401-3503-535**

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	107,307	106,283	111,798	5,515	5.2%
1200	Regular Pay-Paid Time Off Cash Out	2,066	3,976	4,175	199	5.0%
1400	Overtime	14,323	9,000	9,000	0	0.0%
2100	FICA Taxes	8,409	9,163	9,611	448	4.9%
2220	General Employee 401 Plan	6,916	7,601	7,961	360	4.7%
2310	Term Life	267	342	443	101	29.5%
2320	Health Insurance	24,194	27,823	27,866	43	0.2%
2325	Dental Insurance	543	652	648	(4)	-0.6%
2375	Long Term Disability	395	512	662	150	29.3%
2400	Worker's Compensation	5,532	8,115	9,779	1,664	20.5%
<b>Total Personal Services</b>		<b>169,952</b>	<b>173,467</b>	<b>181,943</b>	<b>8,476</b>	<b>4.89%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	28,800	31,000	85,500	54,500	175.8%
3200	Accounting & Auditing	4,974	4,575	6,540	1,965	43.0%
3410	Other Contractual Services	44,288	49,166	52,044	2,878	5.9%
4000	Travel & Per Diem	-	500	500	-	0.0%
4100	Telephone, Cell, Pagers	1,239	10,520	10,520	-	0.0%
4200	Postage & Freight	-	150	150	-	0.0%
4310	Electricity	111,923	114,500	114,500	-	0.0%
4320	Water/Sewer	4,221	7,800	7,800	-	0.0%
4330	Villages Community Development District Wastewater Flow	23	500	500	-	0.0%
4400	Rentals & Leases	-	-	2,635	2,635	100.0%
4500	Insurance	61,019	77,392	77,392	-	0.0%
4610	Vehicle Repairs	1,514	4,400	4,400	-	0.0%
4620	Repairs & Maintenance	221,371	209,275	192,445	(16,830)	-8.0%
4700	Printing & Binding	-	50	1,250	1,200	2400.0%
4910	Other Current Charges	75	75	75	-	0.0%
5100	Office Supplies	20	250	250	-	0.0%
5210	General Operating	41,081	79,484	72,320	(7,164)	-9.0%
5214	Software Licensing	-	-	1,142	1,142	100.0%
5260	Gas & Diesel Expense	8,315	7,900	7,900	-	0.0%
5270	Uniform Expense	769	1,125	1,700	575	51.1%
5410	Publications and Memberships	-	500	500	-	0.0%

Account Number	Account Description	FY2018 Actuals	FY2019 Budget	FY2020 Budget	Increase/Decrease Dollar	Increase/Decrease %
5500	Training	481	700	700	-	0.0%
	<b>Total Operating Expenditures</b>	<b>530,113</b>	<b>599,862</b>	<b>640,763</b>	<b>40,901</b>	<b>6.82%</b>
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	0	0	0	0	0.0%
6410	Equipment	116,009	35,000	61,500	26,500	75.7%
6420	Vehicles	149,023	0	35,000	35,000	100.0%
	<b>Total Capital Outlay</b>	<b>265,032</b>	<b>35,000</b>	<b>96,500</b>	<b>61,500</b>	<b>175.71%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.00%
9900	Contingency	0	0	2,510	2,510	100.00%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>75,010</b>	<b>2,510</b>	<b>3.46%</b>
	<b>Total Expenditures</b>	<b>1,037,597</b>	<b>880,829</b>	<b>994,216</b>	<b>113,387</b>	<b>12.87%</b>

## 25% or more increase:

- 3110 Water and Sewer Rate Study split 50/50 between 3301 and 3503
- 3200 New Auditing Contract Increase
- 4400 New Copier Lease/Property Tax
- 4700 Copier Paper-New Building
- 5214 Microsoft Enterprise License-New Line Item-Information Technology distributed the cost of some software into the separate departments that utilize it, previously it was only budgeted in Information Technology
- 5270 Increased Cleaning based on Actual Expenses
- 9900 Adjustment for savings on actual benefit premiums in personal services