

# Fiscal Year 2021 Adopted Budget

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## Town of Lady Lake, Florida



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# TOWN OF LADY LAKE

## FISCAL YEAR 2021 ADOPTED BUDGET

October 1, 2020 – September 30, 2021

Ordinance 2020-07

### 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

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

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## TRANSMITTAL LETTER/BUDGET MESSAGE

July 22, 2020

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

Enclosed is the proposed budget for fiscal year 2020/2021 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2020/2021 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$18,803,656.

### GENERAL FUND

The proposed General Fund revenues and expenditures total \$12,661,661 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, this current year.
- Villages Fire Assessments offset the Villages Fire District costs of \$1,020,000. There is no increase for budget year 2020-2021. Last year had an increase of 53.5% in fire assessment fees by the Villages Safety Department. The residential assessment rate was increased to \$124.00. The per square foot charge for commercial property and institutional property rate was increased 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 the town a .25% administration fee.
- Transfers from Special Revenue to General Fund totals \$685,000 which include \$285,000 in engineering costs for a new Growth Management building and \$400,000 for all of street paving.

Personnel Cost Include the following:

- Total number of positions remained constant at 105.5 which includes five part-time employees (0.5 a position times 5 equals 2.5), 98 full-time employees and 5 Commissioners.



- Increase in wages with a cost of living of 3% for employees with no merit increase. Cost of living was derived from January 2019 to January 2020 when the budget process started and then was rounded up to 3%.
- The Town's portion of Police Pension contributions remained at 12.5% (local law plan).
- Medical premiums are budgeted at a 2.5% increase.
- Dental premiums are budgeted at an estimated 10% increase.
- Life Insurance and Long Term Disability are budgeted with no increase due to being in the last year of a 3 year contract.
- Workman's compensation insurance premiums are budgeted at an estimated 15% increase.

(not all actual increases are available at budget time)

#### Highlighted Expenditures Include:

- Capital outlay costs for all departments (including Utilities) totals \$1,527,196, which include \$353,230 for General Fund, \$65,000 for library books, and \$1,108,966 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 reclassifying (increase of \$7,800 including fringe benefits) an Accounting Specialist to a Staff Accountant, \$25,800 in Software Application Server Provider Access Fees, \$17,985 for 55% of the annual audit fees, \$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 \$4,200 Affordable care act compliance reporting annual fee, \$4,000 for safety awards, \$4,000 for the Town Health Fair and \$3,000 for the Town Safety Fair.
- The Growth Management budget includes \$285,000 engineering costs for a new building, \$40,000 (16% of cost) for the Community Development Software, \$20,000 for Evaluation and Appraisal Report (EAR) Funding and \$32,000 for Site Plan reviews.
- The Building Department budget contains 78% (\$195,000) of the cost for Community Development Software, \$225,000 for inspections services, and \$72,000 for Fire Review/Inspections. Inspection services and Fire Reviews are in turn billed to the customer.
- The Police Department budget includes \$182,800 for Lake County Dispatch services. There is no Capital outlay.
- The Library budget consists of book purchases at \$65,000, which is considered a capital asset.
- The Parks and Recreation budget includes Capital Outlay with \$38,775 for a Ford F-150 4X4 with warranty and \$16,000 for a John Deere Gator. The budget also includes \$10,000 for the Historical Society.
- The Public Works Road and Street Maintenance budget includes reclassifying (increase of \$1,853 including fringe benefits) an Operator I to Operator II, \$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 covered by funds from Special Revenue.

- For Other Government Services, the Town Hall budget includes \$10,000 for the Lady Lake Chambers, \$275,800 which is 60% for Property & Liability Insurance and 50% of Pollution Liability. Capital Outlay is for email backup software for 80 users at \$7,600. Town Hall budget also includes contingency funds of \$100,862.

## SPECIAL REVENUE FUND

The proposed Special Revenue Fund revenues and expenditures total \$1,375,200 respectively.

Revenues include estimated collections for Fiscal Year 2021 of \$1,375,200 from the one-cent tax which includes interest earned throughout the year.

Expenditures include a transfer to the General Fund of \$685,000 for \$285,000 in engineering costs for a new Growth Management building and \$400,000 for street paving.

## UTILITIES FUND

The proposed Utilities Fund revenues and expenses total \$4,766,795 respectively.

Highlighted Revenues Include:

- An increase in water, sewer and reuse utility rates due to the Stantec Utility Rate Study approved by Commission that will be effective 10-1-2020.
- 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 resulting in a decrease in solid waste transfer to the town general fund.

Personnel Costs include the following:

- Increase in wages with a cost of living of 3% for employees with no merit increase. Cost of living was derived from January 2019 to January 2020 when the budget process started and then was rounded up to 3%.
- All medical, dental, life, long term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 2.5%, Dental 10%, Life 0%, Long Term Disability 0%, Workman's Comp 15%).

Highlighted Expenses Include:

- The Water Utility budget for Other Contractual Services include \$225,600 for Engineering for Well Four, 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 \$72,366 for server computer hardware life cycling and a replacement emergency pump.

- 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 \$21,048, a decrease due to the difference between \$162 solid waste fee and increased Waste Management costs for approximately 7,704 customers.
- The Sewer Utility budget includes Waste Water Treatment Plant (WWTP) sampling for \$28,000, \$192,445 for repairs and maintenance to Lift Stations, Pumps, Controls, etcetera, and General Operating money for \$46,000 in Sodium Hypochlorite. \$627,000 includes Engineering for the WWTP improvement Project, \$90,000 for an Emergency Generator and \$94,000 for a sewer Jetter.

## 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 adopted 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	12,661,661	12,661,661
The Special Revenue Fund	1,375,200	1,375,200
The Utilities Fund	4,766,795	4,766,795
	<hr/>	
Total - All Funds	\$18,803,656	\$18,803,656

Table 2: Budget Summary Schedule — General Fund

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% of Total
Town Commission	39,893	14,295	0	0	0	54,188	0.43%
Town Manager	224,642	13,740	0	0	0	238,382	1.88%
Town Clerk	247,608	32,909	0	0	0	280,517	2.22%
Town Clerk-Elections	0	5,000	0	0	0	5,000	0.04%
Finance	365,871	64,731	0	0	0	430,602	3.40%
Human Resources/Risk Management	156,179	46,408	0	0	0	202,587	1.60%
Growth Management	312,876	137,853	285,000	0	0	735,729	5.81%
Building Department	97,975	504,564	0	0	0	602,539	4.76%
Code Enforcement	57,914	23,463	0	0	0	81,377	0.64%
Information Technology	279,088	94,065	5,855	0	0	379,008	2.99%
Police Department	3,209,793	702,244	0	0	0	3,912,037	30.90%
Police Department-Villages Detail	152,290	6,550	0	0	0	158,840	1.25%
Library and Information Services	507,560	163,211	65,000	0	0	735,771	5.81%
Community Building/Recreation Facility	0	12,975	0	0	0	12,975	0.10%
Parks and Recreation Department	471,471	261,488	54,775	0	0	787,734	6.22%
Public Works Administration	228,142	58,447	0	0	0	286,589	2.26%
Other Government Services-Facilities Maint	121,984	10,960	0	0	0	132,944	1.05%
Other Government Services-Motor Pool	163,488	25,886	0	0	0	189,374	1.50%
Public Works-Streets Maintenance	853,154	892,013	0	0	0	1,745,167	13.78%
Other Government Services-Town Hall	0	431,839	7,600	100,862	0	540,301	4.27%
Legal Services	0	130,000	0	0	0	130,000	1.03%
Villages Fire Protection District	0	1,020,000	0	0	0	1,020,000	8.06%
To Reserve	0	0	0	0	0	0	0.00%
<b>FY2021 Budget Totals</b>	<b>7,489,928</b>	<b>4,652,641</b>	<b>418,230</b>	<b>100,862</b>	<b>0</b>	<b>12,661,661</b>	<b>100.00%</b>
<b>% of Total Budget</b>	<b>59.15%</b>	<b>36.75%</b>	<b>3.30%</b>	<b>0.80%</b>	<b>0.00%</b>		<b>100.00%</b>
<b>FY2020 Budget</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>Change from Prior Year</b>	<b>4.1%</b>	<b>-3.7%</b>	<b>-39.4%</b>	<b>-54.2%</b>	<b>0.0%</b>	<b>-2.11%</b>	

Personnel cost includes the Police Pension State Casualty Premium Check which goes to Police Retirement (Estimated \$130,000) and a cost of living increase of 3% with no merit.

Total Decrease in Operating -\$177,227

Total Decrease in Capital Spending -\$271,649

Total Debt Service is \$0.00

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

Department	Payroll Budget	Operating Expense	Capital Requested	Other/Transfers	Debt Service	Total Requested	% of Total
Water	752,559	486,738	297,966	167,245	0	1,704,508	35.8%
Solid Waste	0	1,228,000	0	21,048	0	1,249,048	26.2%
Sewer	194,652	640,342	811,000	167,245	0	1,813,239	38.0%
<b>FY 2021 Budget Totals</b>	<b>947,211</b>	<b>2,355,080</b>	<b>1,108,966</b>	<b>355,538</b>	<b>0</b>	<b>4,766,795</b>	<b>100.0%</b>
<b>% of Total Budget</b>	<b>20.7%</b>	<b>51.5%</b>	<b>24.2%</b>	<b>7.5%</b>	<b>0</b>		<b>100.0%</b>
<b>FY 2020 Budget</b>	<b>920,805</b>	<b>2,337,915</b>	<b>201,500</b>	<b>271,264</b>	<b>0</b>	<b>3,731,484</b>	
<b>Change from Prior Year</b>	<b>2.9%</b>	<b>0.7%</b>	<b>450.4%</b>	<b>31.1%</b>	<b>0</b>	<b>0</b>	<b>27.7%</b>

Personnel costs increased 2.8% \$26,406 due to a 3% cost of living increase with no merit.

Operating Costs increased 0.8% \$17,165 mainly due to an increase in solid waste collections.

Capital Outlay increased by \$907,466 due to the Engineering Costs in both Water for Well #4 and in Sewer for waste water treatment plant improvements.

Transfers decreased -89,452 due to Waste Management increasing fees which took more of the Town's set fee of \$162 with less left over and going to the general fund.

In the same column as other/Transfers, there is a contingency in water of \$94,745 and a contingency in sewer of \$94,745 to cover unexpected costs that may come up.

**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND**

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

Description	Department	Equipment	Vehicles	Improvment Other Than Buildings	Books, Publications	Funding Source
Replace Firewall	Information Technology	5,855	0	0	0	General Revenue
John Deer Gator	Parks & Recreation	16,000	38,775	0	0	General Revenue
Ford F-150 & Warranty						
Books	Library	0	0	0	65,000	General Revenue
Cloud Email Backup Service	Town Hall	0	0	7,600	0	General Revenue
<b>Total</b>		<b>\$21,855</b>	<b>\$38,755</b>	<b>\$7,600</b>	<b>\$65,000</b>	



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

Description	Department	Building	Equipment	Road Resurfing	Funding Source
Engineering for Growth Management Building	Growth Management	285,000	0	0	Sales Surtax
Paving	Roads & Streets	0	0	400,000	Sales Surtax
<b>Total</b>		<b>\$285,000</b>	<b>0</b>	<b>400,000</b>	

**UTILITY FUND**

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

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Funding Source
Engineering Well Four	Water	225,600			Unrestricted Fund
Server Computer Hardware Lifecycle Replacement	Water		\$12,366		Water Revenue
Emergency Pump to Replace 3376	Water		\$60,000		Water Revenue
Engineering for Waste Water Treatment Plant Improvement Project	Sewer			\$627,000	Unrestricted Fund
Emergency Generator to Replace 3506	Sewer		\$90,000		Sewer Revenue
Sewer Jetter to Replace 3554	Sewer		\$94,000		Sewer Revenue
<b>Total</b>		<b>\$225,600</b>	<b>\$256,366</b>	<b>\$627,000</b>	

## ALL FUNDS-SUMMARY OF POSITIONS

Table 7: All Funds - Summary of Positions

	FY 2020 Budget	FY 2021 Budget
<b>General Fund</b>		
Commission	5	5
Town Manager	2	2
Town Clerk	2	2
Finance	4.5 <sup>(1)</sup>	4.5 <sup>(1)</sup>
Human Resources & Risk Management	2	2
Growth Management	3.5 <sup>(1)</sup>	3.5 <sup>(1)</sup>
Information Technology	3	3
Other Government Services- Facilities Maintenance	2	2
Other Government Services- Motor Pool	2	2
Police Department Support	6 <sup>(1)</sup>	6 <sup>(1)</sup>
Police Sworn Officers	28	28
Police Villages Sworn Officers	2	2
Building Services	2	2
Code Enforcement	1	1
Public Works - Administration	2	2
Public Works - Streets Maintenance	10	10
Library & Information Services	9.5 <sup>(1)</sup>	9.5 <sup>(1)</sup>
Parks & Recreation	6	6
<b>Sub-Total General Fund</b>	<b>92.5</b>	<b>92.5</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>105.5</b>	<b>105.5</b>

Notes:

(1) Totals include Part-time Positions

## MILLAGE RATE ANALYSIS – FISCAL YEAR

**Table 8: Taxable Value**

Taxable Value	
Taxable value this year (DR-420)	\$1,300,527,498
Taxable value last year (DR-422)	1,196,136,595
Total increase in net taxable value this year resulting in a 8.7% increase, which includes new construction of \$19,933,807 and increased values of \$84,457,096	\$104,390,903

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

	Millage Rate	Ad Valorem Taxes
Current year rolled back rate, which is the amount needed to generate the same revenues as last year based on this year’s taxable value less new construction.	3.1727	\$4,126,184 x 95% = \$3,919,874
Last year’s millage rate is 7.04% higher than the current year’s rolled back rate.	3.3962	\$4,416,851 x 95%= \$4,196,008
Majority vote maximum rate, which is 3.6% or .114 mill increase over the current year’s rolled back rate and a 3.22% decrease over last year’s final rate.  Any of the above rates would require at least three affirmative votes.	3.2870	\$4,274,834 x 95% = \$4,061,092
Two-thirds vote maximum rate requiring four affirmative votes of the Town Commission, which is a 13.96% or .443 mill increase over the current year’s rolled back rate.	3.6157	\$4,702,317 x 95% = \$4,467,201

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 3.4088 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 new construction, etc.) times 1000  $((\$4,077,390/\$1,280,394,754) \times 1000)$  which results in an adjusted current year rolled-back rate of 3.1845. Using the adjusted current year's roll back rate of 3.1845, we make the adjustment for growth in per capita Florida personal income of 1.0322%  $(3.1845 \times 1.0322)$  to get the majority vote (three of five Commissioners) maximum millage rate of 3.2870 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.2870 and increase it by 1.10  $(3.2870 \times 1.10)$  to get the two-thirds vote consisting of four of the five commissioners maximum rate of 3.6157 mills. Any rate higher than 3.6157 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. Example: \$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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Property Tax</b>						
311.10.00	Current Ad Valorem Taxes*	3,568,170	3,864,957	4,196,008	331,051	8.6%
311.20.00	Delinquent Ad Valorem Taxes	10,000	8,500	8,500	0	0.0%
<b>Property Tax Total</b>		<b>3,578,170</b>	<b>3,873,457</b>	<b>4,204,508</b>	<b>331,051</b>	<b>8.6%</b>
<b>Local Option Taxes</b>						
312.30.00	County Gas Tax (9 <sup>th</sup> Cent)	20,000	25,776	20,000	-5,776	-22.4%
312.41.00	Local Option Gas Tax	275,000	270,000	275,000	5,000	1.9%
312.52.00	Casualty Insurance Premium Tax	110,150	112,000	130,000	18,000	16.1%
<b>Local Option Taxes Total</b>		<b>405,150</b>	<b>407,776</b>	<b>425,000</b>	<b>17,224</b>	<b>4.2%</b>
<b>Utility Service Taxes</b>						
314.10.00	Electric - Duke Energy	750,000	805,000	830,000	25,000	3.1%
314.11.00	Electric - Sumter Electric Cooperative Inc. (SECO)	225,000	245,000	255,000	10,000	4.1%
314.30.00	Water - Villages Community Development District (VCDD)	90,000	90,000	92,000	2,000	2.2%
314.31.00	Water - Water Oak	10,000	20,000	11,000	-9,000	-45.0%
314.32.00	Water - Lady Lake	70,000	75,000	70,000	-5,000	-6.7%
314.40.00	Gas	25,000	27,000	27,000	0	0.0%
<b>Utility Service Taxes Total</b>		<b>1,170,000</b>	<b>1,262,000</b>	<b>1,285,000</b>	<b>23,000</b>	<b>1.8%</b>
<b>Communications Services Tax</b>						
315.10.00	Communications Services Tax	780,000	746,497	500,000	-246,497	-33.0%
<b>Communication Services Tax Total</b>		<b>780,000</b>	<b>746,497</b>	<b>500,000</b>	<b>-246,497</b>	<b>-33.0%</b>
<b>Permits &amp; Fees</b>						
316.10.00	Town Business Tax	50,000	51,000	47,000	-4,000	-7.8%
316.11.00	Town Business Tax - Penalty	800	800	600	-200	-25.0%
322.10.00	Building Permits and Inspections	365,000	300,000	300,000	0	0.0%
322.11.00	Re-Inspection Fees	7,000	7,000	12,000	5,000	71.4%
329.05.00	Building Plan Review Fees	26,000	20,000	30,000	10,000	50.0%
329.06.00	Fire Inspection/Revision /Plan/Plan Fee	20,000	12,500	15,000	2,500	20.0%
329.12.00	Building Permit Administration Fees	5,000	7,500	9,000	1,500	20.0%
329.15.00	Tree Permit Fees	12,000	10,000	5,000	-5,000	-50.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
329.20.00	Sign Permit Fees	4,500	4,500	6,500	2,000	44.4%
329.30.00	Site Plan Review Fees	5,000	6,000	6,000	0	0.0%
329.35.00	Subdivision Fees	25,000	25,000	45,000	20,000	80.0%
329.45.00	Zoning Fees	25,000	25,000	25,000	0	0.0%
329.55.00	Solicitation Permits	25	25	30	5	20.0%
329.65.00	Comprehensive Plan Amendment Fees	20,000	10,000	10,000	0	0.0%
329.70.00	Annexation Fees	20,000	10,000	3,500	-6,500	-65.0%
	<b>Permits &amp; Fees Total</b>	<b>585,325</b>	<b>489,325</b>	<b>514,630</b>	<b>25,305</b>	<b>5.2%</b>
<b>Franchise Fees</b>						
323.10.00	Electric - Duke Energy	860,000	920,000	955,000	35,000	3.8%
323.11.00	Electric - SECO	318,000	330,000	335,000	5,000	1.5%
323.40.00	Gas	35,000	37,500	27,000	-10,500	-28.0%
323.70.00	Solid Waste	205,000	213,000	225,000	12,000	5.6%
	<b>Franchise Fees Total</b>	<b>1,418,000</b>	<b>1,500,500</b>	<b>1,542,000</b>	<b>41,500</b>	<b>2.8%</b>
<b>Special Assessments</b>						
325.22.00	Fire Assessments - Villages	750,000	1,151,344	1,020,000	-131,344	-11.4%
	<b>Special Assessments Total</b>	<b>750,000</b>	<b>1,151,344</b>	<b>1,020,000</b>	<b>-131,344</b>	<b>-11.4%</b>
<b>Federal &amp; State Revenue Sharing</b>						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	948	4,050	4,050	0	0.0%
331.24.00	Federal FEMA Disaster Grant	0	0	0	0	0.0%
334.21.00	State Disaster Grant	0	0	0	0	0.0%
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	335,000	358,500	310,000	-48,500	-13.5%
335.13.00	State Revenue Sharing - Fuel Tax	105,000	115,000	95,500	-19,500	-17.0%
335.14.00	Mobile Home Licenses	45,000	45,000	45,000	0	0.0%
335.15.00	Alcohol Beverage Licenses	12,000	12,000	14,500	2,500	20.8%
335.18.00	1/2 Cent Sales Tax	910,500	950,190	855,000	-95,190	-10.0%
335.49.00	State Transportation Revenue	65,000	65,500	63,000	-2,500	-3.8%
	<b>Federal &amp; State Revenue Sharing Total</b>	<b>1,473,448</b>	<b>1,550,240</b>	<b>1,387,050</b>	<b>-163,190</b>	<b>-10.5%</b>
<b>Lake County Grants and Fees</b>						
337.70.00	County Library Agreement	137,030	134,810	135,000	190	0.1%
338.20.00	County Business Tax	14,000	16,000	0	-16,000	-100.0%



Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
	<b>Lake County Grants &amp; Fees Total</b>	<b>151,030</b>	<b>150,810</b>	<b>135,000</b>	<b>-15,810</b>	<b>-10.5%</b>
<b>Police Services, Fines, and Fees</b>						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service - Private Detail	14,000	67,000	67,000	0	0.0%
342.12.00	Police Service - Animal Pick Up Fee	100	100	100	0	0.0%
342.20.00	Police Service- Parking Violations	2,500	4,500	4,500	0	0.0%
342.70.00	Police Service- Foreclosed Property Registration Fee	5,000	10,000	7,000	-3,000	-30.0%
342.90.00	Police Service - Other Public Safety Charges	10,000	12,000	13,000	1,000	8.3%
344.90.00	Road and Street Revenue	33,000	45,000	39,000	-6,000	-13.3%
347.10.00	Library Fees – Out of County	4,500	4,600	5,000	400	8.7%
354.10.00	Animal Control Citations	1,750	1,500	1,500	0	0.0%
354.20.00	Code Enforcement Fines	1,500	1,800	1,500	-300	-16.7%
354.30.00	Code Enforcement Lot Clearing	750	1,200	500	-700	-58.3%
359.10.00	Police Education – Second Dollar	2,500	2,500	1,800	-700	-28.0%
	<b>Police Services, Fines &amp; Fees Total</b>	<b>175,600</b>	<b>250,200</b>	<b>240,900</b>	<b>-9,300</b>	<b>-3.7%</b>
<b>Interest and Other Earnings</b>						
361.10.00	Interest Earnings - Pooled Cash	0	0	300	300	100.0%
361.11.00	Interest Earnings – Small Business Association	65,000	126,000	80,000	-46,000	-36.5%
361.12.00	Interest Earnings - Assessment	600	0	0	0	0.0%
361.13.00	Interest Earnings-Other	0	800	0	-800	-100.0%
361.16.00	Interest Earnings-Florida Class	0	165,000	80,000	-85,000	-51.5%
361.19.00	Interest Earnings-Abatements	0	0	0	0	0.0%
361.30.00	Net Increase in Fair Value of Investments	50,000	0	0	0	0.0%
	<b>Interest &amp; Other Earnings Total</b>	<b>115,600</b>	<b>291,800</b>	<b>160,300</b>	<b>-131,500</b>	<b>-45.1%</b>
<b>Other Revenues</b>						
347.11.00	Library Other Revenue	2,500	3,000	2,000	-1,000	-33.3%
347.20.00	Recreation Program Fees	2,500	2,500	2,000	-500	-20.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
349.10.00	Copies and Certifications	500	300	500	200	66.7%
351.10.00	Court Fines	20,000	20,000	18,000	-2,000	-10.0%
352.10.00	Library Fines	3,500	4,000	3,600	-400	-10.0%
362.10.00	Rental Fees - Community Building	7,100	10,000	14,000	4,000	40.0%
362.11.00	Rental Fees - Library Meeting Rooms	52,000	58,000	28,000	-30,000	-51.7%
362.20.00	Rental Fees - Heritage Park	200	200	150	-50	-25.0%
362.31.00	Tower Rentals	31,000	30,000	34,275	4,275	14.3%
365.10.00	Proceeds Material & Scrap	200	200	200	0	0.0%
365.20.00	Gain or Loss Asset Resale	7,500	7,500	7,500	0	0.0%
366.10.00	Animal Control Private Contribution/Donations	2,000	2,000	2,500	500	25.0%
366.20.00	Library Donations	3,500	2,400	2,500	100	4.2%
366.30.00	Police Safety Donations	1,000	500	2,000	1,500	300.0%
366.35.00	Police K-9 Donations	0	200	500	300	150.0%
366.40.00	Parks & Recreation Contribution/Donations	500	1,000	500	-500	-50.0%
366.55.00	Tree & Beautification Donation	1,500	250	500	250	100.0%
369.05.00	Fuel Tax Refund	8,000	8,000	8,000	0	0.0%
369.40.00	Other Miscellaneous Revenues	12,500	12,500	12,000	-500	-4.0%
369.45.00	Insurance Claim Proceeds	10,000	7,500	7,500	0	0.0%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	0	0	0	0	0.0%
	<b>Other Revenues Total</b>	<b>166,000</b>	<b>170,050</b>	<b>146,225</b>	<b>-23,825</b>	<b>-14.0%</b>
<b>Transfers In</b>						
381.10.00	Transfers From Special Revenue	240,000	435,000	685,000	250,000	57.5%
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	110,000	110,500	21,048	-89,452	-81.0%
389.80.00	Capital Asset Assigned Fund	0	400,000	250,000	-150,000	-37.5%
	<b>Transfers In Total</b>	<b>495,000</b>	<b>1,090,500</b>	<b>1,101,048</b>	<b>10,548</b>	<b>1.0%</b>
	<b>Total General Fund Revenues</b>	<b>11,263,323</b>	<b>12,934,499</b>	<b>12,661,661</b>	<b>-272,838</b>	<b>-2.1%</b>

\* Millage at current rate of 3.3962

# EXPENDITURES – GENERAL FUND

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1100	Executive Salaries	36,900	36,900	36,900	0	0.0%
1200	Regular Pay	3,829,966	4,532,482	4,692,791	160,309	3.5%
1400	Overtime	169,566	149,000	165,000	16,000	10.7%
1410	Overtime-Special Detail	15,619	21,500	21,500	0	0.0%
1420	Off Duty Detail	65,818	67,000	67,000	0	0.0%
1530	Police Incentive Pay	18,765	26,039	24,720	-1,319	-5.1%
2100	FICA Taxes	305,679	369,684	383,235	13,551	3.7%
2210	Department Head 401 Plan	56,262	59,765	58,719	-1,046	-1.8%
2220	General Employee 401 Plan	117,916	133,431	146,746	13,315	10.0%
2240	Police Retirement	186,797	215,154	215,644	490	0.2%
2241	State Casualty Insurance Premium Tax	121,576	112,000	130,000	18,000	16.1%
2310	Term Life	14,951	17,156	17,662	506	2.9%
2320	Health Insurance	836,399	1,090,643	1,110,112	19,469	1.8%
2325	Dental Insurance	24,665	27,547	30,664	3,117	11.3%
2375	Long Term Disability	22,367	25,649	26,408	759	3.0%
2400	Worker's Compensation.	172,749	310,502	362,827	52,325	16.9%
	<b>Total Personal Services</b>	<b>5,995,995</b>	<b>7,194,452</b>	<b>7,489,928</b>	<b>295,476</b>	<b>4.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	175,657	363,891	207,770	-156,121	-42.9%
3112	PD Legal Services	27,728	25,000	25,000	0	0.0%
3200	Accounting & Auditing	33,848	17,985	17,985	0	0.0%
3410	Other Contractual Services	1,375,639	1,878,204	2,031,815	153,611	8.2%
4000	Travel & Per Diem	20,193	29,225	26,960	-2,265	-7.8%
4100	Telephone, Cell, Pagers	68,528	101,257	120,376	19,119	18.9%
4200	Postage & Freight	3,759	9,150	9,100	-50	-0.5%
4310	Electricity	269,715	284,308	282,508	-1,800	-0.6%
4320	Water/Sewer	73,961	92,550	92,190	-360	-0.4%
4340	Waste Disposal	0	450	450	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4400	Rentals & Leases	18,709	25,258	24,252	-1,006	-4.0%
4499	Rentals & Leases (Friends Donations)	2,306	2,520	2,520	0	0.0%
4500	Insurance	214,291	231,835	281,761	49,926	21.5%
4610	Vehicle Repairs	185,787	84,460	84,710	250	0.3%
4620	Repairs & Maintenance	386,802	474,011	247,307	-226,704	-47.8%
4622	Road Resurfacing	269,944	400,000	400,000	0	0.0%
4700	Printing & Binding	10,367	21,785	20,255	-1,530	-7.0%
4800	Promotional Activities	16,724	19,375	19,375	0	0.0%
4910	Other Current Charges	1,591	2,270	2,355	85	3.7%
4915	Advertising	5,705	17,660	14,660	-3,000	-17.0%
4920	Recording Fees	2,037	3,715	3,015	-700	-18.8%
4930	Employee Programs	12,233	13,500	13,500	0	0.0%
4950	Lights of Lady Lake	4,894	7,500	7,500	0	0.0%
4995	Police Trust Fund Expense	282	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	2,380	2,000	2,000	0	0.0%
5100	Office Supplies	14,417	20,200	20,620	420	2.1%
5210	General Operating	267,175	280,967	262,156	-18,811	-6.7%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5214	Software Licensing	61,954	99,195	110,542	11,347	11.4%
5221	Contributions Tree & Beautification Expense	5,781	5,000	5,000	0	0.0%
5245	Bullet Proof Vest Grant	1,692	4,050	4,050	0	0.0%
5250	Bank Fees & Service Charges	221	3,325	3,325	0	0.0%
5260	Gas & Diesel Expense	118,401	172,299	172,449	150	0.1%
5270	Uniform Expense	22,812	38,590	38,410	-180	-0.5%
5299	Library Donation Expense	25	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	8,206	20,000	20,000	0	0.0%
5410	Publications and Memberships	11,384	20,228	19,900	-328	-1.6%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	4,100	26,555	27,275	720	2.7%
5530	Training Miscellaneous- Mental Health	0	5,000	5,000	0	0.0%
8200	Aid to Private Organizations	12,000	12,000	12,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>3,723,798</b>	<b>4,829,868</b>	<b>4,652,641</b>	<b>-177,227</b>	<b>-3.7%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	285,000	285,000	100.0%
6310	Improvements Other Than Building	173,034	260,000	7,600	-252,400	-97.1%
6410	Equipment	90,310	129,879	21,855	-108,024	-83.2%
6420	Vehicles	219,612	235,000	38,775	-196,225	-83.5%
6600	Books, Publications, Library Material	58,654	65,000	65,000	0	0.0%
<b>Total Capital Outlay</b>		<b>541,610</b>	<b>689,879</b>	<b>418,230</b>	<b>-271,649</b>	<b>-39.4%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers To Reserve	-66,091	0	0	0	0.0%
9900	Contingency	70,848	220,300	100,862	-119,438	-54.2%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>4,757</b>	<b>220,300</b>	<b>100,862</b>	<b>-119,438</b>	<b>-54.2%</b>
<b>Total Expenditures</b>		<b>10,266,160</b>	<b>12,934,499</b>	<b>12,661,661</b>	<b>-272,838</b>	<b>-2.11%</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	FY2019 Actuals	FY2020 Budget	FY2021 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	2,828	2,823	2,823	0	0.0%
2400	Worker's Compensation	87	148	170	22	14.9%
<b>Total Personal Services</b>		<b>39,815</b>	<b>39,871</b>	<b>39,893</b>	<b>22</b>	<b>0.06%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	1,977	3,500	3,500	0	0.0%
4700	Printing & Binding	0	75	75	0	0.0%
4800	Promotional Activities	3,460	3,675	3,675	0	0.0%
5210	General Operating	253	300	300	0	0.0%
5214	Software Licensing	0	2,855	3,020	165	5.8%
5410	Publications and Memberships	2,733	3,000	3,000	0	0.0%
5500	Training	900	725	725	0	0.0%
<b>Total Operating Expenditures</b>		<b>9,323</b>	<b>14,130</b>	<b>14,295</b>	<b>165</b>	<b>1.17%</b>
<b>Total Expenditures</b>		<b>49,138</b>	<b>54,001</b>	<b>54,188</b>	<b>187</b>	<b>.35%</b>

25% of more increase:

n/a



# TOWN MANAGER

**Kris Kollgaard**

Town Manager

## TOWN MANAGER

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	174,044	184,829	161,705	-23,124	-12.5%
1200	Regular Pay-Paid Time Off Cash Out	6,906	7,109	6,220	-889	-12.5%
2100	FICA Taxes	12,643	14,770	12,922	-1,848	-12.5%
2210	Department Head 401 Plan	10,885	11,546	9,600	-1,946	-16.9%
2220	General Employee 401 Plan	2,293	2,430	2,502	72	3.0%
2310	Term Life	559	754	660	-94	-12.5%
2320	Health Insurance	26,117	27,866	28,563	697	2.5%
2325	Dental Insurance	683	648	713	65	10.0%
2375	Long Term Disability	1,044	1,127	986	-141	-12.5%
2400	Worker's Compensation	423	767	771	4	0.5%
<b>Total Personal Services</b>		<b>235,597</b>	<b>251,847</b>	<b>224,642</b>	<b>-27,205</b>	<b>-10.80%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	6,001	7,200	7,200	0	0.0%
4100	Telephone, Cell, Pagers	1,164	1,896	1,932	36	1.90%
4620	Repairs & Maintenance	0	100	100	0	0.0%
4700	Printing & Binding	0	100	100	0	0.0%
4915	Advertising	57	0	0	0	0.0%
5100	Office Supplies	409	500	500	0	0.0%
5210	General Operating	339	850	850	0	0.0%
5214	Software Licensing	0	1,913	1,973	60	3.1%
5410	Publications and Memberships	45	685	745	60	8.8%
5500	Training	0	340	340	0	0.0%
<b>Total Operating Expenditures</b>		<b>8,015</b>	<b>13,584</b>	<b>13,740</b>	<b>156</b>	<b>1.15%</b>
<b>Total Expenditures</b>		<b>243,612</b>	<b>265,431</b>	<b>238,382</b>	<b>-27,049</b>	<b>-10.19%</b>

25% of more increase:

n/a

# TOWN CLERK

**Kris Kollgaard**

Town Clerk

- Elections

## TOWN CLERK

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	70,055	73,549	180,939	107,390	146.0%
1200	Regular Pay-Paid Time Off Cash Out	2,695	2,829	6,959	4,130	146.0%
1400	Overtime	15	0	0	0	0.0%
2100	FICA Taxes	5,555	5,877	14,459	8,582	146.0%
2220	General Employee 401 Plan	4,205	4,413	12,378	7,965	180.5%
2310	Term Life	290	300	738	438	146.0%
2320	Health Insurance	17,737	18,925	29,098	10,173	53.8%
2325	Dental Insurance	683	648	1,070	422	65.1%
2375	Long Term Disability	428	449	1,104	655	145.9%
2400	Worker's Compensation	170	305	863	558	183.0%
<b>Total Personal Services</b>		<b>101,833</b>	<b>107,295</b>	<b>247,608</b>	<b>140,313</b>	<b>130.77%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,850	4,150	4,150	0	0.0%
3410	Other Contractual Services	0	0	5,000	5,000	100.0%
4000	Travel & Per Diem	151	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	525	1,074	924	-150	-14.0%
4620	Repairs & Maintenance	499	500	500	0	0.0%
4700	Printing & Binding	4,856	6,100	6,100	0	0.0%
4915	Advertising	731	1,260	1,260	0	0.0%
4920	Recording Fees	205	500	500	0	0.0%
5100	Office Supplies	2,656	3,600	3,600	0	0.0%
5210	General Operating	894	3,800	3,800	0	0.0%
5214	Software Licensing	0	2,781	3,640	859	30.9%
5410	Publications and Memberships	548	635	635	0	0.0%
5500	Training	710	800	800	0	0.0%
<b>Total Operating Expenditures</b>		<b>13,625</b>	<b>27,200</b>	<b>32,909</b>	<b>5,709</b>	<b>20.99%</b>
<b>Total Expenditures</b>		<b>115,458</b>	<b>134,495</b>	<b>280,517</b>	<b>146,022</b>	<b>108.57%</b>

25% or more increase:

3410 Share of Community Service ERP Software

5214 Increase based on historical cost

**ELECTIONS**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	8,000	5,000	-3,000	-37.50%
<b>Total Operating Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>5,000</b>	<b>-3,000</b>	<b>-37.50%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>5,000</b>	<b>-3,000</b>	<b>-37.50%</b>

25% or more increase:

n/a

The five commissioners are elected to staggered two-year terms.

The three commissioners from the odd numbered wards are elected in the odd number calendar year.

The two commissioners from the even numbered wards are elected in the even number calendar year.

# FINANCE

## **Pam Winegardner**

Finance Director

## FINANCE

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	235,277	245,044	259,269	14,225	5.8%
1200	Regular Pay-Paid Time Off Cash Out	7,160	9,860	10,419	559	5.7%
2100	FICA Taxes	18,067	19,606	20,743	1,137	5.8%
2210	Department Head 401 Plan	6,746	7,084	7,297	213	3.0%
2220	General Employee 401 Plan	9,566	10,044	10,758	714	7.1%
2310	Term Life	890	923	979	56	6.1%
2320	Health Insurance	30,553	51,003	52,278	1,275	2.5%
2325	Dental Insurance	1,024	1,296	1,426	130	10.0%
2375	Long Term Disability	1,315	1,380	1,463	83	6.0%
2400	Workers Compensation	567	1,018	1,239	221	21.7%
<b>Total Personal Services</b>		<b>311,165</b>	<b>347,258</b>	<b>365,871</b>	<b>18,613</b>	<b>5.36%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,121	4,150	4,150	0	0.0%
3200	Accounting & Auditing	19,500	17,985	17,985	0	0.0%
3410	Other Contractual Services	22,931	25,836	25,800	-36	-0.1%
4000	Travel & Per Diem	1,915	2,400	2,820	420	17.5%
4100	Telephone, Cell, Pagers	1,972	3,012	3,276	264	8.8%
4620	Repairs & Maintenance	0	150	150	0	0.0%
4700	Printing & Binding	560	1,690	700	-990	-58.6%
4910	Other Current Charges	0	460	460	0	0.0%
4915	Advertising	1,445	1,500	1,500	0	0.0%
Adopted Budget		28		FY2020-21		

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	998	1,000	1,100	100	10.0%
5210	General Operating	540	900	900	0	0.0%
5214	Software Licensing	0	4,087	4,200	113	2.8%
5410	Publications and Memberships	315	460	500	40	8.7%
5500	Training	585	960	1,190	230	24.0%
<b>Total Operating Expenditures</b>		<b>51,882</b>	<b>64,590</b>	<b>64,731</b>	<b>141</b>	<b>0.22%</b>
<b>Total Expenditures</b>		<b>363,047</b>	<b>411,848</b>	<b>430,602</b>	<b>18,754</b>	<b>4.55%</b>

25% or more increase:

n/a



# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	106,185	111,488	113,402	1,914	1.7%
1200	Regular Pay-Paid Time Off Cash Out	1,392	4,288	4,362	74	1.7%
2100	FICA Taxes	8,068	8,909	9,062	153	1.7%
2210	Department Head 401 Plan	4,901	5,146	5,199	53	1.0%
2220	General Employee 401 Plan	2,171	2,279	2,347	68	3.0%
2310	Term Life	417	455	463	8	1.8%
2320	Health Insurance	16,998	18,925	19,398	473	2.5%
2325	Dental Insurance	655	648	713	65	10.0%
2375	Long Term Disability	612	680	692	12	1.8%
2400	Worker's Compensation	295	462	541	79	17.1%
	<b>Total Personal Services</b>	<b>141,694</b>	<b>153,280</b>	<b>156,179</b>	<b>2,899</b>	<b>1.89%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,466	51,100	2,564	-48,536	-95.0%
3410	Other Contractual Services	4,622	5,250	5,450	200	3.8%
4000	Travel & Per Diem	4,819	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	1,833	2,556	2,676	120	4.7%
4200	Postage & Freight	0	240	240	0	0.0%
4620	Repairs & Maintenance	52	300	300	0	0.0%
4700	Printing & Binding	20	0	0	0	0.0%
4915	Advertising	236	2,500	2,500	0	0.0%
4930	Employee Programs	12,233	13,500	13,500	0	0.0%
Adopted Budget		31		FY2020-21		

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	1,505	1,000	1,600	600	60.0%
5210	General Operating	1,459	4,500	4,500	0	0.0%
5214	Software Licensing	0	2,249	2,388	139	6.2%
5410	Publications and Memberships	3,334	2,750	3,635	885	32.2%
5500	Training	2,359	3,055	3,055	0	0.0%
<b>Total Operating Expenditures</b>		<b>33,938</b>	<b>93,000</b>	<b>46,408</b>	<b>-46,592</b>	<b>-50.10%</b>
<b>Total Expenditures</b>		<b>175,632</b>	<b>246,280</b>	<b>202,587</b>	<b>-43,693</b>	<b>-17.74%</b>

25% or more increase:

5100 Increase in Office Supply based on historical cost

5410 Two subscribers to safety, training and compliance site

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	243,218	223,509	230,215	6,706	3.0%
1200	Regular Pay-Paid Time Off Cash Out	8,220	7,820	8,054	234	3.0%
2100	FICA Taxes	18,554	17,792	18,325	533	3.0%
2210	Department Head 401 Plan	7,622	8,001	8,242	241	3.0%
2220	General Employee 401 Plan	8,638	6,828	7,680	852	12.5%
2310	Term Life	943	830	854	24	2.9%
2320	Health Insurance	41,844	35,185	36,064	879	2.5%
2325	Dental Insurance	1,366	972	1,070	98	10.1%
2375	Long Term Disability	1,399	1,240	1,277	37	3.0%
2400	Worker's Compensation	601	924	1,095	171	18.5%
	<b>Total Personal Services</b>	<b>332,405</b>	<b>303,101</b>	<b>312,876</b>	<b>9,775</b>	<b>3.22%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	27,586	85,626	63,376	-22,250	-26.0%
3410	Other Contractual Services	0	0	40,000	40,000	100.0%
4000	Travel & Per Diem	1,508	990	1,030	40	4.0%
4100	Telephone, Cell, Pagers	1,650	2,604	2,364	-240	-9.2%
4200	Postage & Freight	69	250	200	-50	-20.0%
4400	Rentals & Leases	1,286	1,417	1,417	0	0.0%
4610	Vehicle Repairs	744	765	915	150	19.6%
4620	Repairs & Maintenance	75	55	80	25	45.5%
4700	Printing & Binding	524	980	940	-40	-4.1%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	4,078	12,000	9,000	-3,000	-25.0%
4920	Recording Fees	1,324	2,000	1,500	-500	-25.0%
5100	Office Supplies	620	630	600	-30	-4.8%
5210	General Operating	16	850	800	-50	-5.9%
5214	Software Licensing	0	11,765	11,856	91	0.8%
5260	Gas & Diesel Expense	265	575	575	0	0.0%
5270	Uniform Expense	0	400	300	-100	-25.0%
5410	Publications and Memberships	1,729	1,790	1,650	-140	-7.8%
5500	Training	555	1,200	1,250	50	4.2%
	<b>Total Operating Expenditures</b>	<b>42,029</b>	<b>123,897</b>	<b>137,853</b>	<b>13,956</b>	<b>11.26%</b>
<b>Capital Outlay</b>						
<b>6200</b>	<b>Buildings</b>	-	-	285,000	285,000	100%
	<b>Total Capital Outlay</b>			<b>285,000</b>	<b>285,000</b>	<b>100%</b>
	<b>Total Expenditures</b>	<b>374,434</b>	<b>426,998</b>	<b>735,729</b>	<b>308,731</b>	<b>72.30%</b>

25% or more increase:

- 3410 Share of Community Development Software
- 4620 Increase based on historical cost
- 6200 Engineering for Growth Management Building

**BUILDING DEPARTMENT**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	24,669	63,357	65,250	1,893	3.0%
1200	Regular Pay-Paid Time Off Cash Out	0	2,437	2,510	73	3.0%
2100	FICA Taxes	1,857	5,063	5,214	151	3.0%
2220	General Employee 401 Plan	1,481	3,801	3,915	114	3.0%
2310	Term Life	102	259	266	7	2.7%
2320	Health Insurance	8,869	18,925	19,398	473	2.5%
2325	Dental Insurance	342	648	713	65	10.0%
2375	Long Term Disability	151	386	398	12	3.1%
2400	Worker’s Compensation	62	263	311	48	18.3%
<b>Total Personal Services</b>		<b>37,533</b>	<b>95,139</b>	<b>97,975</b>	<b>2,836</b>	<b>2.98%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	243,775	284,848	496,848	212,000	74.4%
4000	Travel & Per Diem	22	0	0	0	0.0%
4100	Telephone, Cell, Pagers	675	1,656	1,536	-120	-7.2%
4400	Rentals & Leases	1,286	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	0	50	80	30	60.0%
4700	Printing & Binding	636	1,310	1,310	0	0.0%
4920	Recording Fees	19	65	65	0	0.0%
5100	Office Supplies	569	850	800	-50	-5.9%
5210	General Operating	0	200	1,000	800	400.0%
5214	Software Licensing	0	1,186	1,208	22	1.9%
5270	Uniform Expense	55	100	100	0	0.0%
5410	Publications and Memberships	99	0	0	0	0.0%
5500	Training	0	200	200	0	0.0%
<b>Total Operating Expenditures</b>		<b>247,136</b>	<b>291,882</b>	<b>504,564</b>	<b>212,682</b>	<b>72.87%</b>
<b>Total Expenditures</b>		<b>284,669</b>	<b>387,021</b>	<b>602,539</b>	<b>215,518</b>	<b>55.69%</b>

25% or more increase:

- 3410 Share of Community Development Software
- 4620 Increase based on historical cost
- 5210 Increase based on historical cost

**CODE ENFORCEMENT**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	34,008	38,231	38,563	332	0.9%
1200	Regular Pay-Paid Time Off Cash Out	0	1,470	1,483	13	0.9%
1400	Overtime	482	0	0	0	0.0%
2100	FICA Taxes	2,163	3,055	3,082	27	0.9%
2220	General Employee 401 Plan	2,041	2,294	2,314	20	0.9%
2310	Term Life	141	156	157	1	0.6%
2320	Health Insurance	12,977	18,404	9,699	-8,705	-47.3%
2325	Dental Insurance	285	324	357	33	10.2%
2375	Long Term Disability	208	233	235	2	0.9%
2400	Worker's Compensation	1,107	1,744	2,024	280	16.1%
	<b>Total Personal Services</b>	<b>53,412</b>	<b>65,911</b>	<b>57,914</b>	<b>-7,997</b>	<b>-12.13%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,538	3,720	3,670	-50	-1.3%
3410	Other Contractual Services	5,628	6,098	11,128	5,030	82.5%
4000	Travel & Per Diem	139	700	800	100	14.3%
4100	Telephone, Cell, Pagers	931	1,596	1,596	0	0.0%
4400	Rentals & Leases	556	585	585	0	0.0%
4610	Vehicle Repairs	270	615	615	0	0.0%
4700	Printing & Binding	246	520	520	0	0.0%
4920	Recording Fees	285	1,000	800	-200	-20.0%
5100	Office Supplies	720	500	300	-200	-40.0%
5210	General Operating	35	125	150	25	20.0%
5214	Software Licensing	0	593	604	11	1.9%
5260	Gas & Diesel Expense	507	1,650	1,800	150	9.1%
5270	Uniform Expense	0	300	250	-50	-16.7%
5410	Publications and Memberships	0	50	75	25	50.0%
5500	Training	0	630	570	-60	-9.5%
	<b>Total Operating Expenditures</b>	<b>10,855</b>	<b>18,682</b>	<b>23,463</b>	<b>4,781</b>	<b>25.59%</b>
	<b>Total Expenditures</b>	<b>64,267</b>	<b>84,593</b>	<b>81,377</b>	<b>-3,216</b>	<b>-3.80%</b>

25% or more increase:

3410 Share of Community Development Software

5210 Increase based on historical cost

5410 Increase based on historical cost



# INFORMATION TECHNOLOGY

**John Pearl**

Director of Information Technology

**INFORMATION TECHNOLOGY**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	126,390	170,581	203,585	33,004	19.3%
1200	Regular Pay-Paid Time Off Cash Out	2,843	6,561	6,655	94	1.4%
1400	Overtime	0	1,000	2,000	1,000	100.0%
2100	FICA Taxes	9,951	13,707	16,317	2,610	19.0%
2210	Department Head 401 Plan	5,827	6,209	6,395	186	3.0%
2220	General Employee 401 Plan	3,698	5,638	5,706	68	1.2%
2310	Term Life	531	696	706	10	1.4%
2320	Health Insurance	29,073	37,329	32,581	-4,748	-12.7%
2325	Dental Insurance	626	972	1,070	98	10.1%
2375	Long Term Disability	788	1,041	1,056	15	1.4%
2400	Worker's Compensation	2,520	2,431	3,017	586	24.1%
	<b>Total Personal Services</b>	<b>182,247</b>	<b>246,165</b>	<b>279,088</b>	<b>32,923</b>	<b>13.37%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	12,658	14,425	5,000	-9,425	-65.3%
4000	Travel & Per Diem	883	2,825	0	-2,825	-100.0%
4100	Telephone, Cell, Pagers	3,209	3,936	3,876	-60	-1.5%
4200	Postage & Freight	0	0	0	0	0.0%
4610	Vehicle Repairs & Maintenance	803	1,200	1,200	0	0.0%
4620	Repairs & Maintenance	18,696	18,577	20,178	1,601	8.6%
5100	Office Supplies	21	300	300	0	0.0%
5210	General Operating	78,362	31,936	14,950	-16,986	-53.2%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	61,954	37,499	44,611	7,112	19.0%
5260	Gas & Diesel Expense	1,176	2,750	2,750	0	0.0%
5270	Uniform Expense	0	500	500	0	0.0%
5410	Publications and Memberships	699	1,898	700	-1,198	-63.1%
5500	Training	4,698	1,500	0	-1,500	-100.0%
<b>Total Operating Expenditures</b>		<b>183,159</b>	<b>117,346</b>	<b>94,065</b>	<b>-23,281</b>	<b>-19.84%</b>
<b>Capital Outlay</b>						
6410	Equipment	39,797	65,517	5,855	-59,662	-91.1%
<b>Total Capital Outlay</b>		<b>39,797</b>	<b>65,517</b>	<b>5,855</b>	<b>-59,662</b>	<b>-91.1%</b>
<b>Total Expenditures</b>		<b>405,203</b>	<b>429,028</b>	<b>379,008</b>	<b>-50,020</b>	<b>-11.66%</b>

25% or more increase:

n/a

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# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	1,463,350	1,750,032	1,768,864	18,832	1.1%
1200	Regular Pay-Paid Time Off Cash Out	13,175	63,265	63,919	654	1.0%
1400	Overtime	127,704	104,000	104,000	0	0.0%
1420	Off Duty Detail	64,453	65,000	65,000	0	0.0%
1530	Police Incentive Pay	18,349	25,319	24,720	-599	-2.4%
2100	FICA Taxes	120,722	152,406	153,910	1,504	1.0%
2220	General Employee 401 Plan	9,443	12,805	14,154	1,349	10.5%
2240	Police Retirement	174,446	202,249	203,914	1,665	0.8%
2241	State Casualty Insurance Premium Tax	121,576	112,000	130,000	18,000	16.1%
2310	Term Life	5,456	6,693	6,761	68	1.0%
2320	Health Insurance	329,672	449,109	455,567	6,458	1.4%
2325	Dental Insurance	8,646	10,696	11,766	1,070	10.0%
2375	Long Term Disability	8,079	10,006	10,109	103	1.0%
2400	Worker's Compensation	94,560	169,897	197,109	27,212	16.0%
<b>Total Personal Services</b>		<b>2,559,631</b>	<b>3,133,476</b>	<b>3,209,793</b>	<b>76,317</b>	<b>2.44%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	43,671	12,620	12,810	190	1.5%
3410	Other Contractual Services	219,164	208,870	214,540	5,670	2.7%
4000	Travel & Per Diem	2,800	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	26,942	38,100	35,400	-2,700	-7.1%
4200	Postage & Freight	392	500	500	0	0.0%
4310	Electricity	19,797	24,000	22,200	-1,800	-7.5%
4320	Water/Sewer	834	1,500	1,500	0	0.0%
4400	Rentals & Leases	3,366	3,355	3,355	0	0.0%
4500	Insurance	1,587	2,011	2,011	0	0.0%
4610	Vehicle Repairs	45,795	48,080	48,080	0	0.0%
4620	Repairs & Maintenance	55,973	59,400	59,400	0	0.0%
4700	Printing & Binding	2,812	4,340	4,340	0	0.0%
4910	Other Current Charges	146	470	470	0	0.0%
4915	Advertising	100	100	100	0	0.0%
4920	Recording Fees	204	150	150	0	0.0%
4995	Police Safety Donations	282	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	2,380	2,000	2,000	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4997	Police K-9 Donation Expense	0	0	0	0	0.0%
5100	Office Supplies	3,490	6,270	6,270	0	0.0%
5210	General Operating	229,333	88,801	89,101	300	0.3%
5214	Software Licensing	46,370	25,797	27,487	1,690	6.6%
5235	Thermal Printers	5,225	0	0	0	0.0%
5245	Bullet Proof Vest Grant	1,692	4,050	4,050	0	0.0%
5260	Gas and Diesel Expense	87,382	111,000	111,000	0	0.0%
5270	Uniform Expense	12,873	25,380	25,380	0	0.0%
5410	Publications and Memberships	1,745	6,550	6,550	0	0.0%
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	3,848	13,000	13,000	0	0.0%
5530	Training Miscellaneous-Mental Health	0	5,000	5,000	0	0.0%
	<b>Total Operating Expenditures</b>	<b>820,753</b>	<b>698,894</b>	<b>702,244</b>	<b>3,350</b>	<b>0.48%</b>
<b>Capital Outlay</b>						
6310	Improvement Other than Building	23,146	0	0	0	0.0%
6410	Machinery & Equipment	18,919	0	0	0	0.0%
6420	Vehicles	219,612	235,000	0	-235,000	-100.0%
	<b>Total Capital Outlay</b>	<b>261,677</b>	<b>235,000</b>	<b>0</b>	<b>-235,000</b>	<b>-100.0%</b>
	<b>Total Expenditures</b>	<b>3,642,061</b>	<b>4,067,370</b>	<b>3,912,037</b>	<b>-155,333</b>	<b>-3.82%</b>

25% or more increase:

n/a

**POLICE VILLAGES DETAIL**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	85,838	93,242	83,843	-9,399	-10.1%
1200	Regular Pay — Paid Time Off Cash Out	1,770	1,858	1,544	-314	-16.9%
1400	Overtime	11,873	10,000	10,000	0	0.0%
1420	Off Duty Detail	1,365	2,000	2,000	0	0.0%
1530	Police Incentive Pay	416	720	0	-720	-100.0%
2100	FICA Taxes	7,736	8,234	7,487	-747	-9.1%
2240	Police Retirement	12,351	12,905	11,730	-1,175	-9.1%
2310	Term Life	321	361	324	-37	-10.2%
2320	Health Insurance	16,259	18,925	23,716	4,791	25.3%
2325	Dental Insurance	626	648	713	65	10.0%
2375	Long Term Disability	475	540	485	-55	-10.2%
2400	Workers Compensation	5,478	9,991	10,448	457	4.6%
<b>Total Personal Services</b>		<b>144,508</b>	<b>159,424</b>	<b>152,290</b>	<b>-7,134</b>	<b>-4.47%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	1,980	0	0	0	0.0%
5260	Gas and Diesel Expense	4,201	6,250	6,250	0	0.0%
5270	Uniform Expense	300	300	300	0	0.0%
<b>Total Operating Expenditures</b>		<b>6,481</b>	<b>6,550</b>	<b>6,550</b>	<b>0</b>	<b>0.00%</b>
<b>Total Expenditures</b>		<b>150,989</b>	<b>165,974</b>	<b>158,840</b>	<b>-7,134</b>	<b>-4.30%</b>

25% or more increase:

n/a

# LIBRARY & INFORMATION SERVICES

## **Lori Sadler**

Director of Library and Information Services

- Library
- Community Building



**LIBRARY**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	310,911	337,272	336,586	-686	-0.2%
1200	Regular Pay-Paid Time Off Cash Out	1,636	12,486	12,482	-4	0.0%
2100	FICA Taxes	22,839	26,908	26,855	-53	-0.2%
2210	Department Head 401 Plan	4,668	5,393	5,554	161	3.0%
2220	General Employee 401 Plan	14,955	16,592	16,740	148	0.9%
2310	Term Life	1,286	1,324	1,324	0	0.0%
2320	Health Insurance	89,372	95,359	101,226	5,867	6.2%
2325	Dental Insurance	2,731	2,917	3,209	292	10.0%
2375	Long Term Disability	1,889	1,980	1,980	0	0.0%
2400	Worker’s Compensation	752	1,397	1,604	207	14.8%
	<b>Total Personal Services</b>	<b>451,039</b>	<b>501,628</b>	<b>507,560</b>	<b>5,932</b>	<b>1.18%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	286	500	500	0	0.0%
3410	Other Contractual Services	39,970	43,190	47,705	4,515	10.5%
4000	Travel & Per Diem	0	300	300	0	0.0%
4100	Telephone, Cell, Pagers	10,040	12,252	12,852	600	4.9%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	36,601	42,000	42,000	0	0.0%
4320	Water/Sewer	8,595	6,000	6,000	0	0.0%
4400	Rentals & Leases	924	1,325	1,325	0	0.0%
4499	Rentals & Leases-Friends Donation	2,306	2,520	2,520	0	0.0%
4620	Repairs & Maintenance	23,846	56,069	26,069	-30,000	-53.5%
4700	Printing & Binding	874	1,580	1,580	0	0.0%
4910	Other Current Charges	75	75	75	0	0.0%
5100	Office Supplies	3,528	2,600	2,600	0	0.0%
5210	General Operating	15,874	18,000	18,000	0	0.0%
5214	Software Licensing	0	166	175	9	5.4%
5299	Library Donation Expense	25	1,000	1,000	0	0.0%
5410	Publications and Memberships	40	150	150	0	0.0%
5500	Training	0	300	300	0	0.0%
	<b>Total Operating Expenditures</b>	<b>142,984</b>	<b>188,087</b>	<b>163,211</b>	<b>-24,876</b>	<b>-13.23%</b>

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	10,011	30,000	0	-30,000	-100.0%
6410	Equipment & Machinery	9,892	10,000	0	-10,000	-100.0%
6600	Books, Publications, Library Material	58,654	65,000	65,000	0	0.0%
<b>Total Capital Outlay</b>		<b>78,557</b>	<b>105,000</b>	<b>65,000</b>	<b>-40,000</b>	<b>-38.10%</b>
<b>Total Expenditures</b>		<b>672,580</b>	<b>794,715</b>	<b>735,771</b>	<b>-58,944</b>	<b>-7.42%</b>

25% or more increase:

n/a

**COMMUNITY BUILDING**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	3,322	4,586	5,040	454	9.9%
4100	Telephone, Cell, Pagers	2,133	2,160	2,340	180	8.3%
4310	Electricity	1,970	2,000	2,000	0	0.0%
4320	Water/Sewer	323	580	580	0	0.0%
4620	Repairs & Maintenance	2,863	201,515	1,515	-200,000	-99.2%
5210	General Operating	972	1,500	1,500	0	0.0%
<b>Total Operating Expenditures</b>		<b>11,583</b>	<b>212,341</b>	<b>12,975</b>	<b>-199,366</b>	<b>-93.89%</b>
<b>Total Expenditures</b>		<b>11,583</b>	<b>212,341</b>	<b>12,975</b>	<b>-199,366</b>	<b>-93.89%</b>

25% or more increase:

n/a

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	241,407	293,592	292,094	-1,498	-0.5%
1200	Regular Pay-Paid Time Off Cash Out	8,487	11,292	11,234	-58	-0.5%
1400	Overtime	3,844	7,500	7,500	0	0.0%
2100	FICA Taxes	17,434	24,034	23,915	-119	-0.5%
2210	Department Head 401 Plan	6,996	7,345	7,565	220	3.0%
2220	General Employee 401 Plan	11,010	14,871	14,967	96	0.6%
2310	Term Life	1,016	1,198	1,192	-6	-0.5%
2320	Health Insurance	63,803	86,480	82,961	-3,519	-4.1%
2325	Dental Insurance	1,707	1,945	2,139	194	10.0%
2375	Long Term Disability	1,501	1,791	1,782	-9	-0.5%
2400	Worker's Compensation	11,215	22,828	26,122	3,294	14.4%
<b>Total Personal Services</b>		<b>368,420</b>	<b>472,876</b>	<b>471,471</b>	<b>-1,405</b>	<b>-0.30%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	30	5,750	3,550	-2,200	-38.3%
3410	Other Contractual Services	10,335	12,708	13,676	968	7.6%
4000	Travel & Per Diem	0	1,000	1,000	0	0.0%
4100	Telephone, Cell, Pagers	3,976	8,046	8,286	240	3.0%
4200	Postage & Freight	32	500	500	0	0.0%
4310	Electricity	19,586	20,800	20,800	0	0.0%
4320	Water/Sewer	48,575	66,760	66,760	0	0.0%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals & Leases	726	5,960	5,480	-480	-8.1%
4610	Vehicle Repairs	2,764	4,000	4,000	0	0.0%
4620	Repairs & Maintenance	25,352	26,800	26,800	0	0.0%
4700	Printing & Binding	69	1,360	860	-500	-36.8%
4800	Promotional Activities	13,264	15,700	15,700	0	0.0%
4910	Other Current Charges	504	650	725	75	11.5%
4915	Advertising	0	250	250	0	0.0%
4950	Lights of Lady Lake	4,894	7,500	7,500	0	0.0%
5100	Office Supplies	355	1,500	1,500	0	0.0%
5210	General Operating	47,225	51,100	51,100	0	0.0%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5214	Software Licensing	0	1,879	1,987	108	5.7%
5221	Contributions Tree & Beautification Expense	5,781	5,000	5,000	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5260	Gas & Diesel Expense	5,882	11,004	11,004	0	0.0%
5270	Uniform Expense	1,685	2,140	2,460	320	15.0%
5410	Publications and Memberships	25	1,000	1,000	0	0.0%
5500	Training	0	1,400	1,400	0	0.0%
	<b>Total Operating Expenditures</b>	<b>201,060</b>	<b>262,957</b>	<b>261,488</b>	<b>-1,469</b>	<b>-0.56%</b>
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	5,888	140,000	0	-140,000	-100.0%
6410	Equipment	30,538	16,412	16,000	-412	-2.5%
6420	Vehicles	26,810	0	38,775	38,775	100.0%
	<b>Total Capital Outlay</b>	<b>63,236</b>	<b>156,412</b>	<b>54,775</b>	<b>-101,637</b>	<b>-64.98%</b>
	<b>Total Expenditures</b>	<b>632,716</b>	<b>892,245</b>	<b>787,734</b>	<b>-104,511</b>	<b>-11.71%</b>

25% or more increase:

6420 Ford F-150 with 5 year & 100,000 mile warranty replacing vehicle 7284

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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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	160,452	168,397	167,898	-499	-0.3%
1200	Regular Pay-Paid Time Off Cash Out	6,168	6,477	6,458	-19	-0.3%
2100	FICA Taxes	12,862	13,456	13,417	-39	-0.3%
2210	Department Head 401 Plan	8,617	9,041	8,867	-174	-1.9%
2220	General Employee 401 Plan	4,220	4,431	4,564	133	3.0%
2310	Term Life	625	687	685	-2	-0.3%
2320	Health Insurance	17,737	18,925	23,715	4,790	25.3%
2325	Dental Insurance	683	648	713	65	10.0%
2375	Long Term Disability	967	1,027	1,024	-3	-0.3%
2400	Worker's Compensation	389	699	801	102	14.6%
<b>Total Personal Services</b>		<b>212,720</b>	<b>223,788</b>	<b>228,142</b>	<b>4,354</b>	<b>1.95%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	8,565	14,510	15,598	1,088	7.5%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	3,893	5,770	5,710	-60	-1.0%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	6,501	10,008	10,008	0	0.0%
4320	Water/Sewer	840	850	850	0	0.0%
4400	Rentals & Leases	1,989	2,693	2,693	0	0.0%
4610	Vehicle Repairs	1,229	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	8,147	6,755	8,395	1,640	24.3%



Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	903	600	600	0	0.0%
5100	Office Supplies	247	900	900	0	0.0%
5210	General Operating	4,027	6,305	6,305	0	0.0%
5214	Software Licensing	0	1,518	1,558	40	2.6%
5260	Gas & Diesel Expense	1,024	1,700	1,700	0	0.0%
5270	Uniform Expense	334	350	350	0	0.0%
5410	Publications and Memberships	299	310	310	0	0.0%
5500	Training	0	120	120	0	0.0%
<b>Total Operating Expenditures</b>		<b>37,998</b>	<b>55,739</b>	<b>58,447</b>	<b>2,708</b>	<b>4.86%</b>
<b>Total Expenditures</b>		<b>250,718</b>	<b>279,527</b>	<b>286,589</b>	<b>7,062</b>	<b>2.53%</b>

25% or more increase:

n/a

## FACILITIES MAINTENANCE

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	66,977	73,632	66,643	-6,989	-9.5%
1200	Regular Pay-Paid Time Off Cash Out	1,301	2,832	1,157	-1,675	-59.1%
1400	Overtime	5,973	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	722	1,500	1,500	0	0.0%
2100	FICA Taxes	4,850	6,611	5,944	-667	-10.1%
2220	General Employee 401 Plan	4,219	4,988	4,569	-419	-8.4%
2310	Term Life	253	300	272	-28	-9.3%
2320	Health Insurance	27,271	32,078	28,563	-3,515	-11.0%
2325	Dental Insurance	626	648	713	65	10.0%
2375	Long Term Disability	374	449	407	-42	-9.4%
2400	Worker's Compensation	3,015	4,688	4,216	-472	-10.1%
	<b>Total Personal Services</b>	<b>115,581</b>	<b>135,726</b>	<b>121,984</b>	<b>-13,742</b>	<b>-10.12%</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	275	360	360	0	0.0%
4610	Vehicle Repairs	819	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	230	1,000	1,000	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	1,718	2,000	2,000	0	0.0%
5260	Gas & Diesel Expense	2,299	3,500	3,500	0	0.0%
5270	Uniform Expense	1,013	1,340	1,340	0	0.0%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	0	500	500	0	0.0%
	<b>Total Operating Expenditures</b>	<b>6,354</b>	<b>10,960</b>	<b>10,960</b>	<b>0</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>121,935</b>	<b>146,686</b>	<b>132,944</b>	<b>-13,742</b>	<b>-9.37%</b>

25% or more increase:

n/a

**MOTOR POOL**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	90,356	94,869	97,718	2,849	3.0%
1200	Regular Pay-Paid Time Off Cash Out	3,476	3,649	3,759	110	3.0%
1400	Overtime	1,251	3,500	3,500	0	0.0%
2100	FICA Taxes	6,785	7,849	8,076	227	2.9%
2220	General Employee 401 Plan	6,063	6,523	6,712	189	2.9%
2310	Term Life	372	387	399	12	3.1%
2320	Health Insurance	12,816	32,078	32,880	802	2.5%
2325	Dental Insurance	626	648	714	66	10.2%
2375	Long Term Disability	552	579	596	17	2.9%
2400	Worker's Compensation	4,299	7,719	9,134	1,415	18.3%
<b>Total Personal Services</b>		<b>126,596</b>	<b>157,801</b>	<b>163,488</b>	<b>5,687</b>	<b>3.60%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	150	150	0	0.0%
3410	Other Contractual Services	1,623	968	1,500	532	55.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	848	1,587	1,452	-135	-8.5%
4310	Electricity	2,986	3,300	3,300	0	0.0%
4610	Vehicle Repairs	326	2,200	2,200	0	0.0%
4620	Repairs & Maintenance	4,813	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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	205	200	200	0	0.0%
5210	General Operating	5,880	4,500	4,500	0	0.0%
5214	Software Licensing	0	3,721	4,649	928	24.9%
5260	Gas & Diesel Expense	658	3,510	3,510	0	0.0%
5270	Uniform Expense	1,389	1,600	1,600	0	0.0%
5500	Training	156	700	700	0	0.0%
	<b>Total Operating Expenditures</b>	<b>18,909</b>	<b>24,561</b>	<b>25,886</b>	<b>1,325</b>	<b>5.39%</b>
<b>Capital Outlay</b>						
6410	Equipment	0	3,850	0	-3,850	-100.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>3,850</b>	<b>0</b>	<b>-3,850</b>	<b>-100.0%</b>
	<b>Total Expenditures</b>	<b>145,505</b>	<b>186,212</b>	<b>189,374</b>	<b>3,162</b>	<b>1.70%</b>

25% or more increase:

3410 Increase based on historical cost cleaning

5214 Increase based on historical cost and added software user

**ROAD & STREET MAINTENANCE**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	433,032	449,342	461,261	11,919	2.7%
1200	Regular Pay-Paid Time Off Cash Out	11,434	17,283	17,741	458	2.7%
1400	Overtime	18,921	15,000	30,000	15,000	100.0%
1410	Overtime-Special Detail	14,897	20,000	20,000	0	0.0%
2100	FICA Taxes	32,765	38,584	40,684	2,100	5.4%
2220	General Employee 401 Plan	33,913	35,494	37,440	1,946	5.5%
2310	Term Life	1,749	1,833	1,882	49	2.7%
2320	Health Insurance	121,417	131,127	134,405	3,278	2.5%
2325	Dental Insurance	3,356	3,241	3,565	324	10.0%
2375	Long Term Disability	2,585	2,741	2,814	73	2.7%
2400	Worker's Compensation	47,296	85,221	103,362	18,141	21.3%
<b>Total Personal Services</b>		<b>721,365</b>	<b>799,866</b>	<b>853,154</b>	<b>53,288</b>	<b>6.66%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	45	5,200	200	-5,000	-96.2%
3410	Other Contractual Services	69,725	109,000	109,000	0	0.0%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	3,479	8,232	8,772	540	6.6%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	162,477	160,000	160,000	0	0.0%
4320	Water/Sewer	1,599	15,000	15,000	0	0.0%
4340	Waste Disposal	106	300	300	0	0.0%
4400	Rentals & Leases	0	500	500	0	0.0%
4610	Vehicle Repairs	13,956	22,000	22,000	0	0.0%
4620	Repairs & Maintenance	61,399	65,000	65,000	0	0.0%
4622	Road Resurfacing	269,944	400,000	400,000	0	0.0%
4700	Printing & Binding	0	200	200	0	0.0%
4910	Other Current Charges	107	500	500	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	50	50	0	0.0%
5100	Office Supplies	145	300	300	0	0.0%
5210	General Operating	45,896	51,500	51,500	0	0.0%
5214	Software Licensing	0	1,186	1,186	0	0.0%
5260	Gas & Diesel Expense	14,416	30,000	30,000	0	0.0%
5270	Uniform Expense	5,298	6,180	5,830	-350	-5.7%
5300	Road Materials & Supplies	8,206	20,000	20,000	0	0.0%
5410	Publications and Memberships	281	400	400	0	0.0%
5500	Training	0	1,125	1,125	0	0.0%
	<b>Total Operating Expenditures</b>	<b>657,079</b>	<b>896,823</b>	<b>892,013</b>	<b>-4,810</b>	<b>-0.54%</b>
<b>Capital Outlay</b>						
6410	Equipment	10,083	34,100	0	-34,100	-100.0%
6420	Vehicles	187,416	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>197,499</b>	<b>34,100</b>	<b>0</b>	<b>-34,100</b>	<b>-100.00%</b>
	<b>Total Expenditures</b>	<b>1,575,943</b>	<b>1,730,789</b>	<b>1,745,167</b>	<b>14,378</b>	<b>0.83%</b>

25% or more increase:

n/a

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	51,350	2,500	-48,850	-95.1%
3410	Other Contractual Services	8,965	10,996	20,530	9,534	86.7%
4100	Telephone, Cell, Pagers	4,983	6,420	27,024	20,604	320.9%
4200	Postage & Freight	3,266	7,500	7,500	0	0.0%
4310	Electricity	19,797	22,200	22,200	0	0.0%
4320	Water/Sewer	827	1,860	1,500	-360	-19.4%
4400	Rentals & Leases	7,680	8,006	7,480	-526	-6.6%
4500	Insurance	212,704	229,824	279,750	49,926	21.7%
4610	Vehicle Repairs	406	500	600	100	20.0%
4620	Repairs & Maintenance	26,178	35,740	35,740	0	0.0%
4700	Printing & Binding	2,733	2,880	2,880	0	0.0%
4910	Other Current Charges	88	90	100	10	11.1%
5210	General Operating	3,624	5,800	5,900	100	1.7%
5250	Bank Fees & Service Charges	221	3,325	3,325	0	0.0%
5260	Gas & Diesel Expense	591	360	360	0	0.0%
5410	Publications and Memberships	387	450	450	0	0.0%
5500	Training	0	0	2,000	2,000	100.0%
8200	Aid to Private Organizations	12,000	12,000	12,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>304,450</b>	<b>399,301</b>	<b>431,839</b>	<b>32,538</b>	<b>8.15%</b>
<b>Capital Outlay</b>						
6310	Improve Other Than Building	157,135	90,000	7,600	-82,400	-91.6%
<b>Total Capital Outlay</b>		<b>157,135</b>	<b>90,000</b>	<b>7,600</b>	<b>-82,400</b>	<b>-91.56%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers to Reserve	0	0	0	0	0.0%
9900	Contingency	0	220,300	100,862	-119,438	-54.2%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>0</b>	<b>220,300</b>	<b>100,862</b>	<b>-119,438</b>	<b>-54.22%</b>
<b>Total Expenditures</b>		<b>461,585</b>	<b>709,601</b>	<b>540,301</b>	<b>-169,300</b>	<b>-23.86%</b>

25% or more increase:

- 3410 Integration fee to new credit card vendor from our software provider.
- 4100 Upgraded Telephone System for 80 users due to current system no longer supported.
- 5500 Security training for all employees on proper use of the internet and email.



**TOWN ATTORNEY**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	74,422	125,000	105,000	-20,000	-16.0%
3112	Police Department Legal Fees	27,728	25,000	25,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>102,150</b>	<b>150,000</b>	<b>130,000</b>	<b>-20,000</b>	<b>-13.33%</b>
<b>Total Expenditures</b>		<b>102,150</b>	<b>150,000</b>	<b>130,000</b>	<b>-20,000</b>	<b>-13.33%</b>

25% or more increase:

n/a

**VILLAGES FIRE PROTECTION**

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	757,965	1,151,344	1,020,000	-131,344	-11.41%
<b>Total Operating Expenditures</b>		<b>757,965</b>	<b>1,151,344</b>	<b>1,020,000</b>	<b>-131,344</b>	<b>-11.41%</b>
<b>Total Expenditures</b>		<b>757,965</b>	<b>1,151,344</b>	<b>1,020,000</b>	<b>-131,344</b>	<b>-11.41%</b>

25% or more increase:

n/a

# SPECIAL REVENUE FUND

## Infrastructure Sales Tax

**SPECIAL REVENUE FUND****Table 34: Special Revenue Fund-Revenue & Expenditures****101-9901-599**

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Revenues</b>						
312.60.00	Infrastructure One-Cent Surtax	1,435,218	1,460,000	1,360,000	-100,000	-6.8%
361.10.00	Pooled Cash - Interest	0	200	200	0	0.0%
361.11.00	State Board Accounts-Interest	21,767	22,000	15,000	-7,000	-31.8%
389.90.00	Transfer from Reserves	0	0	0	0	0.0%
<b>Revenue Totals</b>		<b>1,456,985</b>	<b>1,482,200</b>	<b>1,375,200</b>	<b>-107,000</b>	<b>-7.22%</b>
<b>Expenditures</b>						
9101	Transfer to General Fund	222,336	435,000	685,000	250,000	57.5%
9140	Transfer to Utility Fund	325,000	0	0	0	0.0%
9199	Transfer to Surtax Reserve	0	1,047,200	690,200	-357,000	-34.1%
<b>Expenditure Totals</b>		<b>547,336</b>	<b>1,482,200</b>	<b>1,375,200</b>	<b>-107,000</b>	<b>-7.22%</b>

25% or more increase:

9101 Transfer to General Fund- Paving Expense and Engineering for New Growth Management Building

# ESTIMATED REVENUES – UTILITIES

## REVENUE BY SOURCE

Table 35: Utility Fund Revenue by Source Code

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Solid Waste Assessments</b>						
325.21.01	Solid Waste Fee Assessments	1,185,524	1,250,000	1,200,000	-50,000	-4.0%
325.21.10	Solid Waste Interim Assessments	1,607	1,500	2,000	500	33.3%
<b>Solid Waste Assessment Total</b>		<b>1,187,131</b>	<b>1,251,500</b>	<b>1,202,000</b>	<b>-49,500</b>	<b>-3.96%</b>
<b>Water Revenues</b>						
343.30.00	Water Sales	1,118,903	1,200,000	1,300,000	100,000	8.3%
343.31.00	Turn on Fees	15,100	13,000	14,000	1,000	7.7%
343.32.00	Tap In Fee Includes 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	34,795	34,795	0	0.0%
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>1,273,295</b>	<b>1,374,295</b>	<b>101,000</b>	<b>7.93%</b>
<b>Sewer Revenues</b>						
343.50.00	Sewer Usage Fees	710,064	1,025,000	1,125,000	100,000	9.8%
343.57.00	Sewer Other Revenue	700	439	550	111	25.3%
<b>Sewer Revenue Totals</b>		<b>710,764</b>	<b>1,025,439</b>	<b>1,125,550</b>	<b>100,111</b>	<b>9.76%</b>
<b>Reuse Revenues</b>						
343.51.00	Reuse Water Sales	126,205	130,000	135,000	5,000	3.8%
343.52.00	Reuse Turn On Fees	225	100	100	0	0.0%
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>130,700</b>	<b>135,700</b>	<b>5,000</b>	<b>3.83%</b>
<b>Interest Earnings</b>						
361.10.00	Pooled Cash - Interest	0	50	50	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
361.11.00	State Board Accounts - Interest	74,376	50,000	70,000	20,000	40.0%
361.15.00	SunTrust Money Market- Interest	0	0	500	500	100.0%
361.30.00	Net Increase or Decrease In Fair Value	0	0	0	0	0.0%
	<b>Interest Earnings Total</b>	<b>74,376</b>	<b>50,050</b>	<b>70,550</b>	<b>20,500</b>	<b>40.96%</b>
<b>Miscellaneous Revenue</b>						
364.10-00	Proceeds from Sales & Trade-in	0	500	1,000	500	100.0%
369.40.00	Other Miscellaneous Revenue	103	0	100	100	100.0%
369.45.00	Other Revenue- Insurance Claims	66,345	0	5,000	5,000	100.0%
	<b>Miscellaneous Revenue Total</b>	<b>66,448</b>	<b>500</b>	<b>6,100</b>	<b>5,600</b>	<b>1120.00%</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	Unrestricted Fund	0	0	852,600	852,600	100.0%
	<b>Transfers In Total</b>	<b>325,000</b>	<b>0</b>	<b>852,600</b>	<b>852,600</b>	<b>100.0%</b>
	<b>Revenue</b>	<b>3,691,595</b>	<b>3,731,484</b>	<b>4,766,795</b>	<b>1,035,311</b>	<b>27.75%</b>

# EXPENSES – UTILITIES



## EXPENSE RECAP BY OBJECT

Table 36: Utility Fund Expense Recap by Object

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	574,751	574,248	580,515	6,267	1.1%
1400	Overtime	19,000	24,000	39,000	15,000	62.5%
2100	FICA Taxes	45,732	46,021	47,652	1,631	3.5%
2220	General Employee 401 Plan	39,565	39,936	41,983	2,047	5.1%
2310	Term Life	2,678	2,233	2,267	34	1.5%
2320	Health Insurance	192,633	178,727	170,548	-8,179	-4.6%
2325	Dental Insurance	4,879	4,213	4,635	422	10.0%
2375	Long Term Disability	4,040	3,339	3,389	50	1.5%
2400	Worker's Compensation	47,636	48,088	57,222	9,134	19.0%
<b>Total Personal Services</b>		<b>930,914</b>	<b>920,805</b>	<b>947,211</b>	<b>26,406</b>	<b>2.87%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	64,553	178,553	70,300	-108,253	-60.6%
3200	Accounting & Auditing	12,200	14,715	14,715	0	0.0%
3410	Other Contractual Services	111,492	116,728	147,941	31,213	26.7%
3450	Other Contractual Services-Solid Waste	1,121,500	1,121,747	1,203,000	81,253	7.2%
4000	Travel & Per Diem	2,050	2,050	2,050	0	0.0%
4100	Telephone, Cell, Pagers	26,099	24,634	32,680	8,046	32.7%
4200	Postage & Freight	12,550	12,550	12,550	0	0.0%
4310	Electricity	160,000	160,000	170,500	10,500	6.6%
4320	Water and Sewer	8,200	8,200	10,000	1,800	22.0%
4330	Villages Community Development District Wastewater Flow	500	500	500	0	0.0%
4400	Rentals & Leases	5,270	7,905	6,810	-1,095	-13.9%
4500	Insurance	154,616	154,616	188,780	34,164	22.1%
4610	Vehicle Repairs	16,800	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	261,075	293,495	251,915	-41,580	-14.2%
4700	Printing & Binding	2,990	2,990	2,270	-720	-24.1%
4800	Promotional Activities	15,000	16,500	16,500	0	0.0%
4910	Other Current Charges	2,195	2,195	2,270	75	3.4%
4915	Advertising	0	0	500	500	100.0%
4920	Recording Fees	30	30	30	0	0.0%
5100	Office Supplies	2,750	2,750	2,750	0	0.0%
5210	General Operating	156,793	138,129	132,320	-5,809	-4.2%
5214	Software Licensing	12,750	15,013	16,169	1,156	7.7%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5250	Bank Fees & Service Charges	4,800	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	9,500	9,500	9,500	0	0.0%
5260	Gas & Diesel Expense	22,900	22,900	27,900	5,000	21.8%
5270	Uniform Expense	5,285	6,450	7,230	780	12.1%
5410	Publications and Memberships	1,645	1,465	1,600	135	9.2%
5500	Training	2,700	2,700	2,700	0	0.0%
	<b>Total Operating Expenditures</b>	<b>2,196,243</b>	<b>2,337,915</b>	<b>2,355,080</b>	17,165	<b>0.73%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	627,000	627,000	100.0%
6310	Improvements Other Than Buildings	0	0	225,600	225,600	100.0%
6410	Equipment	45,000	61,500	256,366	194,866	316.86%
6420	Vehicles	35,000	140,000	0	-140,000	-100.0%
	<b>Total Capital Outlay</b>	<b>80,000</b>	<b>201,500</b>	<b>1,108,966</b>	907,466	<b>450.36%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	255,000	255,500	166,048	-89,452	-35.01%
9900	Water Contingency	0	15,764	189,490	173,726	1102.04%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>255,000</b>	<b>271,264</b>	<b>355,538</b>	<b>84,274</b>	<b>31.07%</b>
	<b>Total Expenditures</b>	<b>3,462,157</b>	<b>3,731,484</b>	<b>4,766,795</b>	<b>1,035,311</b>	<b>27.75%</b>

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	401,031	441,396	444,005	2,609	0.6%
1200	Regular Pay-Paid Time Off Cash Out	5,732	16,879	17,070	191	1.1%
1400	Overtime	25,452	15,000	25,000	10,000	66.7%
2100	FICA Taxes	29,096	36,410	37,392	982	2.7%
2220	General Employee 401 Plan	27,952	31,975	33,453	1,478	4.6%
2310	Term Life	1,541	1,790	1,811	21	1.2%
2320	Health Insurance	112,724	150,861	141,985	-8,876	-5.9%
2325	Dental Insurance	2,901	3,565	3,922	357	10.0%
2375	Long Term Disability	2,273	2,677	2,707	30	1.1%
2400	Worker's Compensation	21,356	38,309	45,214	6,905	18.0%
	<b>Total Personal Services</b>	<b>630,058</b>	<b>738,862</b>	<b>752,559</b>	<b>13,697</b>	<b>1.85%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	9,773	74,500	15,000	-59,500	-79.9%
3200	Accounting & Auditing	7,625	8,175	8,175	0	0.0%
3410	Other Contractual Services	61,758	63,984	67,797	3,813	6.0%
4000	Travel & Per Diem	0	1,550	1,550	0	0.0%
4100	Telephone, Cell, Pagers	9,921	14,114	19,260	5,146	36.5%
4200	Postage & Freight	12,097	12,400	12,400	0	0.0%
4310	Electricity	48,995	45,500	49,500	4,000	8.8%
4320	Water and Sewer	0	400	1,250	850	212.5%
4400	Rentals & Leases	3,045	5,270	4,740	-530	-10.1%
4500	Insurance	71,968	77,224	94,340	17,116	22.2%
4610	Vehicle Repairs	8,517	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	62,076	101,050	59,470	-41,580	-41.1%
4700	Printing & Binding	680	1,740	1,740	0	0.0%
4800	Promotional Activities	13,980	16,500	16,500	0	0.0%
4910	Other Current Charges	2,175	2,120	2,195	75	3.5%
4920	Recording Fees	40	30	30	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
4970	Bad Debt Expenses	0	0	0	0	0.0%
5100	Office Supplies	670	2,500	2,500	0	0.0%
5210	General Operating	73,736	65,809	60,000	-5,809	-8.8%
5214	Software Licensing	12,500	13,871	14,961	1,090	7.9%
5250	Bank Fees & Service Charges	221	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	7,889	9,500	9,500	0	0.0%
5260	Gas & Diesel Expense	20,003	15,000	20,000	5,000	33.3%
5270	Uniform Expense	4,509	4,750	5,530	780	16.4%
5410	Publications and Memberships	782	965	1,100	135	14.0%
5500	Training	347	2,000	2,000	0	0.0%
	<b>Total Operating Expenditures</b>	<b>433,307</b>	<b>556,152</b>	<b>486,738</b>	<b>-69,414</b>	<b>-12.48%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	n/a
6310	Improvements Other Than Buildings	0	0	225,600	225,600	100.0%
6410	Equipment	0	0	72,366	72,366	100.0%
6420	Vehicles	0	105,000	0	-105,000	-105,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>105,000</b>	<b>297,966</b>	<b>192,966</b>	<b>183.78%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.0%
9900	Contingency		13,254	94,745	81,491	614.8%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>167,245</b>	<b>94,745</b>	<b>130.68%</b>
	<b>Total Expenditures</b>	<b>1,135,865</b>	<b>1,472,514</b>	<b>1,704,508</b>	<b>231,994</b>	<b>15.75%</b>

25% or more increase:

- 4100 Additional air cards and increase to monthly fee
- 4320 New utility building costs
- 5260 Increase based on historical cost
- 6310 Engineering for Well four
- 6410 Emergency Pump replacement for #3376

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	24,094	18,553	24,300	5,747	31.0%
3410	Other Contractual Services	450	700	700	0	0.0%
3450	Other Contractual Services-Solid Waste	1,119,838	1,121,747	1,203,000	81,253	7.2%
	<b>Total Operating Expenditures</b>	<b>1,144,382</b>	<b>1,141,000</b>	<b>1,228,000</b>	<b>87,000</b>	<b>7.62%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	110,000	110,500	21,048	-89,452	-81.0%
9900	Contingency	0	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>110,000</b>	<b>110,500</b>	<b>21,048</b>	<b>-89,452</b>	<b>-80.95%</b>
	<b>Total Expenditures</b>	<b>1,254,382</b>	<b>1,251,500</b>	<b>1,249,048</b>	<b>-2,452</b>	<b>-0.20%</b>

25% or more increase:

3110 Amount of Tax Collector fee increases with solid waste collection fees

# 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	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
<b>Personal Services</b>						
1200	Regular Pay	111,456	111,798	115,141	3,343	3.0%
1200	Regular Pay-Paid Time Off Cash Out	3,976	4,175	4,299	124	3.0%
1400	Overtime	14,427	9,000	14,000	5,000	55.6%
2100	FICA Taxes	8,942	9,611	10,260	649	6.8%
2220	General Employee 401 Plan	8,654	7,961	8,530	569	7.1%
2310	Term Life	425	443	456	13	2.9%
2320	Health Insurance	26,117	27,866	28,563	697	2.5%
2325	Dental Insurance	683	648	713	65	10.0%
2375	Long Term Disability	631	662	682	20	3.0%
2400	Worker's Compensation	5,448	9,779	12,008	2,229	22.8%
	<b>Total Personal Services</b>	<b>180,759</b>	<b>181,943</b>	<b>194,652</b>	<b>12,709</b>	<b>6.99%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	31,809	85,500	31,000	-54,500	-63.7%
3200	Accounting & Auditing	4,575	6,540	6,540	0	0.0%
3410	Other Contractual Services	42,464	52,044	79,444	27,400	52.6%
4000	Travel & Per Diem	2,454	500	500	0	0.0%
4100	Telephone, Cell, Pagers	1,239	10,520	13,420	2,900	27.6%
4200	Postage & Freight	-	150	150	0	0.0%
4310	Electricity	127,387	114,500	121,000	6,500	5.7%
4320	Water & Sewer	14,942	7,800	8,750	950	12.2%
4330	Villages Community Development District Wastewater Flow	0	500	500	0	0.0%
4400	Rentals & Leases	0	2,635	2,070	-565	-21.4%
4500	Insurance	71,968	77,392	94,440	17,048	22.0%
4610	Vehicle Repairs	1,667	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	198,253	192,445	192,445	0	0.0%
4700	Printing & Binding	63	1,250	530	-720	-57.6%
4910	Other Current Charges	75	75	75	0	0.0%
4915	Advertising	436	0	500	500	100.0%
5100	Office Supplies	117	250	250	0	0.0%
5210	General Operating	79,179	72,320	72,320	0	0.0%
5214	Software Licensing	0	1,142	1,208	66	5.8%
5260	Gas & Diesel Expense	9,539	7,900	7,900	0	0.0%
5270	Uniform Expense	1,396	1,700	1,700	0	0.0%

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Budget	Increase/Decrease Dollar	Increase/Decrease %
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	225	700	700	0	0.0%
	<b>Total Operating Expenditures</b>	<b>587,788</b>	<b>640,763</b>	<b>640,342</b>	<b>-421</b>	<b>-0.07%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	627,000	627,000	100%
6310	Improvements Other Than Buildings	479,133	0	0	0	0.0%
6410	Equipment	64,189	61,500	184,000	122,500	199.2%
6420	Vehicles	0	35,000	0	-35,000	-100.0%
	<b>Total Capital Outlay</b>	<b>543,322</b>	<b>96,500</b>	<b>811,000</b>	<b>714,500</b>	<b>740.41%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.00%
9900	Contingency		2,510	94,745	92,235	3674.7%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>167,245</b>	<b>94,745</b>	<b>130.68%</b>
	<b>Total Expenditures</b>	<b>1,384,369</b>	<b>991,706</b>	<b>1,813,239</b>	<b>821,533</b>	<b>82.84%</b>

## 25% or more increase:

3410 Sludge hauling Increased from three times per month to six times per month

Software maintenance added

4100 High speed internet added and historical cost increases

4915 Department of Environmental Protection Renewal

6200 Waste Water Treatment Plant Improvement Project-Engineering costs

6410 Emergency generator replace for 3506 and Sewer Jetter replacement for 3554