

Fiscal Year 2022 Adopted Budget

Town of Lady Lake, Florida



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TOWN OF LADY LAKE

FISCAL YEAR 2022 PROPOSED BUDGET

October 1, 2021 – September 30, 2022

Ordinance 2021-16

TOWN COMMISSION AND OFFICIALS

Name	Title
Ruth Kussard	Mayor-Commissioner, Ward 1
Anthony Holden	Commissioner, Ward 2
Dan Vincent	Commissioner, Ward 3
Paul F. Hannan	Commissioner, Ward 4
James Rietz	Commissioner, Ward 5
William Lawrence	Town Manager
Derek Schroth	Town Attorney

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

TRANSMITTAL LETTER/BUDGET MESSAGE

July 26, 2021

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

Enclosed is the proposed budget for fiscal year 2021/2022 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2021/2022 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$29,160,047.

GENERAL FUND

The proposed General Fund revenues and expenditures total \$15,279,482 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.
- Villages Fire Assessments offset the Villages Fire District costs of \$1,030,500. There is no increase for budget year 2021-2022. Fiscal year 2019-2020 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 \$1,773,931 which include \$305,652 for Police cars and \$400,000 for street paving.

Personnel Cost Include the following:

- Total number of positions are at 109.5, which includes five part-time employees (0.5 a position times 5 equals 2.5), 102 full-time employees and 5 Commissioners. Two new positions are requested with one in the sewer department and one shared with IT and water for system administration and security.
- Increase in wages with a raise of 2% for employees and up to 2% performance increase.
- The Town's portion of Police Pension contributions is 17% (local law plan), which is increased due to changes made to retirement qualifications.
- Medical premiums are budgeted at a 10% increase.
- Dental premiums are budgeted at an estimated 5% increase.

Life Insurance and Long-Term Disability are budgeted with 15% increase due to being in the first year of a 3-year contract. (Not all actual increases are available at budget time)

Highlighted Expenditures Include:

- Capital outlay costs for all departments (including Utilities) totals \$8,582,601, which include \$1,558,653 for General Fund, and \$7,023,948 for Utilities.

- All departments have an increase in the software line item due to projected costs being moved out of the IT department and into each department's associated budget. The increase in software and hardware is to strengthen the security structure and enable us to continue to move to new ERP town software.
- The Town Commission budget includes an increase in the monthly wage stipend, \$3,675 for the volunteer dinner, \$3,475 for memberships, and an increased training budget of \$1,110 with \$3,500 for travel.
- The Clerk's Office has moved from two employees to three due to the position of Clerk being filled instead of shared with the Town Manager position. Necessary related expenses in filling the position plus expenses for the new community development software, hardware and training have also been added.
- The Finance Department budget includes \$18,100 for 50% of the annual audit fees, and \$375,000 for new Finance (ERP) software to be selected in FY2021 and completed in FY2022.
- The Human Resource budget includes \$150,000 for new Human Resource (ERP) software, \$4,000 for safety awards, \$4,000 for Town Programs, \$4,000 for a new tuition reimbursement program and \$3,000 for the Town Safety Fair.
- The Growth Management budget includes training, software and hardware costs for the purchased community development software, \$25,000 for Site Plan reviews and \$285,000 (Surtax) for engineering fees for the proposed Growth Management building.
- The Building Department budget contains training, software and hardware costs for the purchased community development software, \$230,000 contract for building/inspection services and \$72,000 for Fire Review/Inspections. Inspection services and Fire Reviews are then billed to the customer.
- Code Enforcement has budgeted for training, software and hardware costs for the purchased Community Development software.
- The Police Department budget includes \$182,800 for Lake County Dispatch services and \$305,652 for 6 Police vehicles. This includes 5 for the annual vehicle plan plus 1 that was not ordered last year.
- The Library budget consists of book purchases at \$74,751 to keep the library's book supply current.
- The Parks and Recreation budget includes capital outlay with \$495,000 Walking Trail and \$6,500 to leak seal the Museum roof. The budget also includes an increased contribution to \$12,000 for the Historical Society.
- The Public Works Road and Street budget includes \$20,000 for 5-year re-inspection PMP services, \$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 (surtax).
- For Other Government Services, the Town Hall budget includes \$10,000 for Lady Lake Chambers, \$334,910 60% of Property & Liability insurance and 50% of Pollution Liability. Capital Outlay is \$205,000 (surtax) for Town Hall roof replacement, \$19,334 is 25% of Fiber Infrastructure as well as IT software and hardware costs.

SPECIAL REVENUE FUND

The proposed Special Revenue Fund revenues and expenditures total \$2,624,464 respectively.

Revenues include estimated collections for Fiscal Year 2021 of \$1,429,500 from the one-cent tax which includes interest earned throughout the year.

Expenditures include a transfer to the General Fund of \$1,773,931 for engineering costs for the Growth Management building, street paving, 6 Police vehicles, IT enhancements and re-roofing Town Hall.

UTILITIES FUND

The proposed Utilities Fund revenues and expenses total \$11,256,101 respectively.

Highlighted Revenues Include:

- A 5% increase in water, sewer and reuse utility rates due to the Stantec Utility Rate Study approved by Commission effective 10-1-2021.
- Solid waste fees are 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 \$12.33 to \$12.58 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 raise of 2% for employees and up to 2% performance increase.
- All medical, dental, life, long term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 10%, Dental 5%, Life 15%, Long Term Disability 15%).

Highlighted Expenses Include:

- The Water Utility budget for Other Professional Services include \$225,000 for the Water Department's share of the cost of the new ERP software, 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 \$610,000 for engineering for well four and 25% of the cost for Fiber Infrastructure and half of the \$45,000 forklift at \$22,500. A ½ ton Truck is also included for \$47,250.
- 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 \$61,310, a decrease due to the difference between \$162 solid waste fee and increased Waste Management costs for approximately 7,700 customers.
- The Sewer Utility budget includes Wastewater Treatment Plant (WWTP) project costs for FY22 of \$6,200,000 for the first phase, 25% of the cost of Fiber Infrastructure \$19,334, half of the \$45,000 forklift at \$22,500 and \$110,000 for repairs and maintenance to Lift Stations, Pumps, Controls, etcetera.

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/William Lawrence

Town Manager

s/Pamela Winegardner, CGFO

Finance Director

Official Signatures on File in the Town Clerk's Office

SUMMARY INFORMATION

BUDGET SUMMARY SCHEDULES

The 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	15,279,482	15,279,482
The Special Revenue Fund	2,624,464	2,624,464
The Utilities Fund	11,256,101	11,256,101
Total - All Funds	\$29,160,047	\$29,160,047

Table 2: Budget Summary Schedule — General Fund

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Town Commission	46,379	18,195	0	0		64,574	0.42%
Town Manager	236,188	19,028	0	0		255,216	1.67%
Town Clerk	255,549	44,358	0	0		299,907	1.96%
Town Clerk-Elections		8,000	0	0		8,000	0.05%
Finance	398,597	447,830	0	0		846,427	5.54%
Human Resources/Risk Management	197,348	210,859	0	0		408,207	2.67%
Growth Management	331,539	127,328	285,000	0		743,867	4.87%
Building Department	113,235	341,721	0	0		454,956	2.98%
Code Enforcement	62,472	26,358	0	0		88,830	2.98%
Information Technology	361,965	160,747	6,500	0		529,212	3.46%
Police Department	3,461,973	772,494	336,402	0		4,570,869	29.92%
Police Department-Villages Detail	177,773	6,550	0	0		184,323	1.21%
Library and Information Services	571,035	185,448	89,751	0		846,234	5.54%
Parks and Recreation Department	517,600	291,706	501,500	0		1,310,806	8.58%
Community Building/Recreation Facility	0	19,716	0	0		19,716	0.13%
Public Works Administration	238,912	69,064	15,000	0		322,976	2.11%
Other Government Services-Facilities Maintenance	165,353	11,258	0	0		176,611	1.16%
Other Government Services-Motor Pool	175,233	27,891	0	0		203,124	1.33%
Public Works-Streets Maintenance	914,099	906,713	57,916	0		1,878,728	12.3%
Other Government Services-Town Hall	0	539,815	266,584	100,000		906,399	5.93%
Legal Services	0	130,000	0	0		130,000	0.85%
Villages Fire Protection District	0	1,030,500	0	0		1,030,500	6.74%
To Reserve	0		0	0			
FY2022 Budget Totals	8,225,250	5,395,579	1,558,653	100,000	0	15,279,482	100.00%
% Of Total Budget	53.83%	35.31%	10.20%	0.65%	0.00%		100.00%
FY2021 Budget	7,489,928	4,652,641	418,230	100,862	0	12,661,661	
Change from Prior Year	9.8%	16%	272.6%	-0.9%	0.0%	20.67%	

Personnel cost includes the Police Pension State Casualty Premium Check (Estimated \$145,000) and a wage increase of 2% with up to 2% performance increase and full-time position with funding split between the IT department and Water for monitoring Scada and General Fund systems.

Total Increase in Operating is \$742,938, which includes Finance/HR ERP software and Software (licensing and security).

Total Increase in Capital Spending \$1,140,423 includes the P&R walking trail, GM building, Police vehicles, and Roofing for town hall.

Total Debt Service is \$0.00

Table 3: Budget Summary Schedule - Utilities Fund

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Water	877,798	797,449	741,344	72,500		2,489,091	22.1%
Solid Waste	0	1,229,810		61,310		1,291,120	11.5%
Sewer	276,172	844,614	6,282,604	72,500		7,475,890	66.4%
FY 2022 Budget Totals	1,153,970	2,871,873	7,023,948	206,310		11,256,101	100.0%
% Of Total Budget	10.3%	25.5%	62.4%	1.8%			100.0%
FY 2021 Budget	947,211	2,355,080	1,108,966	355,538		4,766,795	
Change from Prior Year	21.8%	21.9%	533.4%	-42.0%		136.1%	

Personnel costs include a wage increase of 2% with up to 2% performance increase with one new full-time position and a second full-time split between IT department and Water for monitoring Scada and General Fund systems.

Operating Costs increased 21.9% mainly due to the ERP project (\$225,000), sludge disposal and hauling increasing \$100,250 (processing extra Water Oak and Fruitland Park sewage) and increased building insurance. Capital Outlay increased 533.4% due mostly to the projected costs of Well #4 (\$610,000), Sewer for the wastewater treatment plant (\$6,200,000) improvements, Fiber Infrastructure (\$38,668) and a forklift (\$45,000) Transfers increased with Committed Asset funds, Special Revenue funds, Sewer Impact fees, Water Impact fees and funds from the Utility unrestricted funds to cover the Well #4 project, the WWTP project and the ERP project.

CAPITAL IMPROVEMENTS AND EQUIPMENT**GENERAL FUND****Table 4: General Fund - Paid from Revenue Source**

Description	Department	Equipment	Buildings	Improvements	Books, Publications	Funding Source
Books	Library	0	0	0	74,751	General Revenue
Total		0	0	0	74,751	74,751

Table 5: General Fund - Paid from Sales Surtax / Committed Asset Fund

Description	Department	Building	Equipment	Vehicles	Improvements	Funding Source
Engineering for Growth Management Building	Growth Management	285,000	0	0	0	Special Revenue
Vehicles	Police	0	0	305,652	0	Special Revenue
IT Enhancements / ERP II Project	Information Technology	0	578,279	0	0	Special Revenue / Committed Asset Fund
Large Format Printer	Information Technology	6,500	0	0	0	Special Revenue
Fiber Infrastructure	Town Hall OGS	0	0	19,334	0	Special Revenue
Re-Roofing	Town Hall OGS	205,000	0	0	0	Sales Surtax
A/C Unit	PW Admin Building	0	0	0	15,000	Committed Asset Fund
A/C Unit	Library	0	0	0	15,000	Committed Asset Fund
Walking Trail	Parks & Recreation	0	0	0	495,000	P&R Impact Fees
Museum Roof	Parks & Recreation	6,500	0	0	0	Special Revenue
Pavement Management Plan	Roads & Street	0	0	0	400,000	Special Revenue
900-D Mower and Blower and Trailer	Roads & Street	0	32,824	0	0	Committed Asset Fund
1 ¼ Ton Drum Roller For street repairs	Roads & Street	0	20,925	0	0	Committed Asset Fund
Concrete Mixer	Roads & Street	0	4,167	0	0	Committed Asset Fund
Total		503,000	636,195	324,986	925,000	2,389,181

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

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Vehicles	Funding Source
Engineering Well Four	Water	610,000	0	0	0	Water Revenue
Fiber Infrastructure	Water Sewer	38,668	0	0	0	Water-Sewer Revenue
IT Enhancements / ERP II Project	Water Sewer	0	308,030	0	0	Water-Sewer Revenue / Committed Asset Fund
Wastewater Treatment Plant Improvement Project	Sewer	0	0	6,200,000	0	Committed Asset Fund/Special Revenue/ Impact fees/ Unassigned Utility Fund
Fork Life	Water Sewer	0	45,000	0	0	Water-Sewer Revenue
½ Ton Truck	Water	0	0	0	47,250	Water Revenue
Total		648,668	353,030	6,200,000	47,250	7,248,948

ALL FUNDS-SUMMARY OF POSITIONS**Table 7: All Funds - Summary of Positions**

	FY2020 Adopted	FY 2021 Adopted	FY 2022 Proposed
General Fund			
Commission	5	5	5
Town Manager	2	2	2
Town Clerk	2	2	3 ⁽⁶⁾
Finance	4.5 ⁽¹⁾	4.5 ⁽¹⁾	5 ⁽³⁾
Human Resources & Risk Management	2	2	2 ⁽³⁾
Growth Management	3.5 ⁽¹⁾	3.5 ⁽¹⁾	3.5 ⁽¹⁾
Information Technology	3	3	4.5 ^{(1) (4) (5)}
Other Government Services- Facilities Maintenance	2	2	2
Other Government Services- Motor Pool	2	2	2
Police Department Support	6 ⁽¹⁾	6 ⁽¹⁾	6 ⁽¹⁾
Police Sworn Officers	28	28	28
Police Villages Sworn Officers	2	2	2
Building Services	2	2	2
Code Enforcement	1	1	1
Public Works - Administration	2	2	2
Public Works - Streets Maintenance	10	10	10
Library & Information Services	9.5 ⁽¹⁾	9.5 ⁽¹⁾	9.5 ⁽¹⁾
Parks & Recreation	6	6	6
Sub-Total General Fund	92.5	92.5	95.5
Enterprise Fund			
Water Utilities	11	11	11 ⁽²⁾
Sewer Utilities	2	2	3 ⁽²⁾
Sub-Total Enterprise Fund	13	13	14
Total Positions	105.5	105.5	109.5

Notes:

- (1) Totals include Part-time Positions
- (2) Sewer - Addition of Lift Station Mechanic
- (3) Finance - Part Time moved to Full Time mid FY21 (split 50/50 with HR)
- (4) IT - Addition of Security Analyst (split 50/50 with Water)
- (5) IT-Addition of part time System Administrator mid FY21
- (6) Town Clerk-position filled rather than shared by Town Manager

MILLAGE RATE ANALYSIS – FISCAL YEAR

Table 8: Taxable Value

Taxable Value	
Taxable value this year (DR-420)	\$1,354,641,899
Taxable value last year (DR-422)	1,299,137,508
Total increase in net taxable value this year resulting in an 4.3% increase, which includes new construction of \$13,381,163 and increased values of \$42,123,228	\$55,504,391

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.	3.2896	\$4,456,230 x 95.4% = \$4,251,243
Last year's millage rate is 3.24% higher than the current year's rolled back rate.	3.3962	\$4,600,635 x 95.4% = \$4,389,006
Majority vote maximum rate, which is 4.4% increase over the current year's rolled back rate and 1.2% increase over last year's final rate. Any of the above rates would require at least three affirmative votes.	3.4353	\$4,653,601 x 95.4% = \$4,439,535
Two-thirds vote maximum rate requiring four affirmative votes of the Town Commission, which is a 14.88% increase over the current year's rolled back rate.	3.7788	\$5,118,921 x 95.4% = \$4,883,451

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 3.2896. Since the Town did not approve the majority vote maximum millage rate of 3.2870 last year and since the prior year operating millage rate from Current Year Form DR-420MMP, Line 14 (3.3962) is greater than the Prior year maximum millage rate with a majority vote, Line 3 (3.2870), the rolled-back rate based on prior year majority-vote maximum millage does not have to be adjusted.

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Property Tax						
311.10.00	Current Ad Valorem Taxes*	3,911,858	4,196,008	4,389,006	192,998	4.6%
311.20.00	Delinquent Ad Valorem Taxes	1,333	8,500	6,327	-2,173	-25.6%
	Property Tax Total	3,913,191	4,204,508	4,395,333	190,825	4.5%
Local Option Taxes						
312.30.00	County Gas Tax (9 th Cent)	18,997	20,000	20,000	0	0.0%
312.41.00	Local Option Gas Tax	250,759	275,000	250,000	-25,000	-9.1%
312.52.00	Casualty Insurance Premium Tax	121,658	130,000	145,000	15,000	11.5%
	Local Option Taxes Total	391,414	425,000	415,000	-10,000	-2.4%
Utility Service Taxes						
314.10.00	Electric - Duke Energy	861,391	830,000	900,000	70,000	8.4%
314.11.00	Electric - Sumter Electric Cooperative Inc. (SECO)	257,390	255,000	265,000	10,000	3.9%
314.30.00	Water - Villages Community Development District (VCDD)	95,089	92,000	100,000	8,000	8.7%
314.31.00	Water - Water Oak	11,174	11,000	12,000	1,000	9.1%
314.32.00	Water - Lady Lake	79,045	70,000	85,000	15,000	21.4%
314.40.00	Gas	25,184	27,000	27,000	0	0.0%
	Utility Service Taxes Total	1,329,273	1,285,000	1,389,000	104,000	8.1%
Communications Services Tax						
315.10.00	Communications Services Tax	520,751	500,000	575,000	75,000	15.0%
	Communications Services Tax Total	520,751	500,000	575,000	75,000	15.0%
Permits & Fees						
316.10.00	Town Business Tax	46,976	47,000	47,000	0	0.0%
316.11.00	Town Business Tax - Penalty	1,215	600	1,200	600	100.0%
322.10.00	Building Permits and Inspections	288,408	300,000	300,000	0	0.0%
322.11.00	Re-Inspection Fees	14,551	12,000	13,000	1,000	8.3%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
329.05.00	Building Plan Review Fees	13,354	30,000	30,000	0	0.0%
329.06.00	Fire Inspection/Plan /Revision /Plan Fee	22,490	15,000	22,500	7,500	50.0%
329.12.00	Building Permit Administration Fees	13,873	9,000	14,000	5,000	55.6%
329.15.00	Tree Permit Fees	1,450	5,000	8,000	3,000	60.0%
329.20.00	Sign Permit Fees	5,729	6,500	7,000	500	7.7%
329.30.00	Site Plan Review Fees	5,920	6,000	10,000	4,000	66.7%
329.35.00	Subdivision Fees	26,360	45,000	45,000	0	0.0%
329.45.00	Zoning Fees	20,346	25,000	23,000	-2,000	-8.0%
329.55.00	Solicitation Permits	0	30	20	-10	-33.3%
329.65.00	Comprehensive Plan Amendment Fees	4,500	10,000	5,000	-5,000	-50.0%
329.70.00	Annexation Fees	1,800	3,500	3,500	0	0.0%
	Permits & Fees Total	466,972	514,630	529,220	14,590	2.8%
Franchise Fees						
323.10.00	Electric - Duke Energy	940,956	955,000	960,855	5,855	0.6%
323.11.00	Electric - SECO	327,147	335,000	335,000	0	0.0%
323.40.00	Gas	26,577	27,000	28,000	1,000	3.7%
323.70.00	Solid Waste	226,729	225,000	230,000	5,000	2.2%
	Franchise Fees Total	1,521,409	1,542,000	1,553,855	11,855	0.8%
Special Assessments						
325.22.00	Fire Assessments - Villages	1,035,316	1,020,000	1,030,500	10,500	1.0%
	Special Assessments Total	1,035,316	1,020,000	1,030,500	10,500	1.0%
Federal & State Revenue Sharing						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	5,138	4,050	4,740	690	17.0%
331.24.00	Federal FEMA Disaster Grant	61,174	0	8,183	8,183	n/a
331.33.00	Federal Grant-Covid 19	55,256	0	0	0	n/a
334.21.00	State Disaster Grant	7,708	0	455	455	n/a
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	345,765	310,000	347,000	37,000	11.9%
335.13.00	State Revenue Sharing - Fuel Tax	105,388	95,500	101,000	5,500	5.8%
335.14.00	Mobile Home Licenses	41,658	45,000	44,000	-1,000	-2.2%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
335.15.00	Alcohol Beverage Licenses	13,140	14,500	15,000	500	3.4%
335.18.00	1/2 Cent Sales Tax	903,352	855,000	1,200,000	345,000	40.4%
335.49.00	State Transportation Revenue	70,968	63,000	53,155	-9,845	-15.6%
	Federal & State Revenue Sharing Total	1,614,783	1,387,050	1,773,533	386,483	27.9%
Lake County Grants and Fees						
337.70.00	County Library Agreement	134,810	135,000	141,000	6,000	4.4%
338.20.00	County Business Tax	8,625	0	0	0	n/a
	Lake County Grants & Fees Total	143,435	135,000	141,000	6,000	4.4%
Police Services, Fines, and Fees						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service - Private Detail	45,255	67,000	45,000	-22,000	-32.8%
342.12.00	Police Service - Animal Pick Up Fee	0	100	100	0	0.0%
342.13.00	Police Service-False Alarm Fee	50	0	0	0	n/a
342.20.00	Police Service- Parking Violations	2,255	4,500	1,000	-3,500	-77.8%
342.70.00	Police Service- Foreclosed Property Registration Fee	4,950	7,000	3,500	-3,500	-50.0%
342.90.00	Police Service - Other Public Safety Charges	10,005	13,000	13,000	0	0.0%
344.90.00	Road and Street Revenue	43,796	39,000	42,000	3,000	7.7%
347.10.00	Library Fees – Out of County	4,750	5,000	4,700	-300	-6.0%
354.10.00	Animal Control Citations	2,145	1,500	500	-1,000	-66.7%
354.20.00	Code Enforcement Fines	1,344	1,500	1,300	-200	-13.3%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
354.30.00	Code Enforcement Lot Clearing	0	500	300	-200	-40.0%
359.10.00	Police Education – Second Dollar	1,539	1,800	1,700	-100	-5.6%
	Police Services, Fines & Fees Total	216,089	240,900	213,100	-27,800	-11.5%
Interest and Other Earnings						
361.10.00	Interest Earnings - Pooled Cash	282	300	40	-260	-86.7%
361.11.00	Interest Earnings – Small Business Association	56,466	80,000	15,000	-65,000	-81.3%
361.12.00	Interest Earnings - Assessment	0	0	0	0	n/a
361.13.00	Interest Earnings- Other	228	0	0	0	n/a
361.16.00	Interest Earnings- Florida Class	84,280	80,000	16,000	-64,000	-80.0%
361.19.00	Interest Earnings- Abatements	84	0	0	0	n/a
361.30.00	Net Increase in Fair Value of Investments	0	0	0	0	n/a
	Interest & Other Earnings Total	141,340	160,300	31,040	-129,260	-80.6%
Other Revenues						
347.11.00	Library Other Revenue	1,253	2,000	3,000	1,000	50.0%
347.20.00	Recreation Program Fees	1,125	2,000	2,500	500	25.0%
349.10.00	Copies and Certifications	361	500	400	-100	-20.0%
351.10.00	Court Fines	12,252	18,000	12,000	-6,000	-33.3%
351.11.00	Forfeitures	55	0	0	0	n/a
352.10.00	Library Fines	1,856	3,600	1,200	-2,400	-66.7%
362.10.00	Rental Fees - Community Building	4,933	14,000	17,000	3,000	21.4%
362.11.00	Rental Fees - Library Meeting Rooms	25,341	28,000	17,000	-11,000	-39.3%
362.20.00	Rental Fees - Heritage Park	0	150	100	-50	-33.3%
362.31.00	Tower Rentals	34,780	34,275	34,745	470	1.4%
364.10.00	Fixed Assets-Proceeds Sale or Trade	45,556	0	20,000	20,000	n/a

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
365.10.00	Proceeds Material & Scrap	61	200	200	0	0.0%
365.20.00	Gain or Loss Asset Resale	0	7,500	200	-7,300	-97.3%
366.10.00	Animal Control Private Contribution/Donations	6,094	2,500	5,500	3,000	120.0%
366.20.00	Library Donations	2,306	2,500	2,400	-100	-4.0%
366.30.00	Police Safety Donations	2,957	2,000	7,000	5,000	250.0%
366.35.00	Police K-9 Donations	700	500	300	-200	-40.0%
366.40.00	Parks & Recreation Contribution/Donations	0	500	700	200	40.0%
366.55.00	Tree & Beautification Donation	0	500	500	0	0.0%
369.05.00	Fuel Tax Refund	7,572	8,000	8,000	0	0.0%
369.40.00	Other Miscellaneous Revenues	9,803	12,000	5,000	-7,000	-58.3%
369.45.00	Insurance Claim Proceeds	7,116	7,500	7,000	-500	-6.7%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	13	0	0	0	n/a
Other Revenues Total		164,134	146,225	144,745	-1,480	-1.0%
Transfers In						
381.10.00	Transfers From Special Revenue	649,771	685,000	1,773,931	1,088,931	159.0%
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	110,500	21,048	61,310	40,262	191.3%
389.26.00	P&R Impact Fee Transfer	0	0	495,000	495,000	100.0%
389.80.00	Capital Asset Assigned Fund	0	250,000	612,915	362,915	145.2%
Transfers In Total		905,271	1,101,048	3,088,156	1,987,108	180.5%
Total General Fund Revenues		12,363,378	12,661,661	15,279,482	2,617,821	20.7%

* Millage at current rate of 3.3962

EXPENDITURES – GENERAL FUND

Table 11: Expense Recap by Object - General Fund

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	36,900	36,900	42,900	6,000	n/a
1200	Regular Pay	3,829,966	4,692,791	5,070,880	378,089	8.1%
1400	Overtime	169,566	165,000	166,500	1,500	0.9%
1410	Overtime-Special Detail	13,887	21,500	21,500	0	n/a
1420	Off Duty Detail	45,631	67,000	67,000	0	0.0%
1530	Police Incentive Pay	18,594	24,720	22,440	-2,280	-9.2%
2100	FICA Taxes	305,679	383,235	413,244	30,009	7.8%
2210	Department Head 401 Plan	56,262	58,719	66,469	7,750	13.2%
2220	General Employee 401 Plan	117,916	146,746	154,217	7,471	5.1%
2240	Police Retirement	194,491	215,644	309,252	93,608	43.4%
2241	State Casualty Insurance Premium Tax	121,658	130,000	130,000	0	0.0%
2310	Term Life	14,951	17,662	22,149	4,487	25.4%
2320	Health Insurance	836,399	1,110,112	1,291,653	181,541	16.4%
2325	Dental Insurance	24,665	30,664	29,784	-880	-2.9%
2375	Long Term Disability	22,367	26,408	33,117	6,709	25.4%
2400	Worker's Compensation	172,749	362,827	384,145	21,318	5.9%
Total Personnel Services		5,981,681	7,489,928	8,225,250	735,322	9.8%
Operating Expenditures						
3110	Other Professional Services	175,657	207,770	720,149	512,379	246.6%
3112	PD Legal Services	500	25,000	25,000	0	0.0%
3200	Accounting & Auditing	92,254	17,985	18,100	115	0.6%
3410	Other Contractual Services	1,375,639	2,031,815	1,870,540	-161,275	-7.9%
4000	Travel & Per Diem	20,193	26,960	31,340	4,380	16.2%
4100	Telephone, Cell, Pagers	68,528	120,376	135,544	15,168	12.6%
4200	Postage & Freight	3,759	9,100	12,600	3,500	38.5%
4310	Electricity	269,715	282,508	283,008	500	0.2%
4320	Water/Sewer	73,961	92,190	97,110	4,920	5.3%
4340	Waste Disposal	0	450	450	0	0.0%
4400	Rentals & Leases	18,709	24,252	30,032	5,780	23.8%
4499	Rentals & Leases (Friends Donations)	2,306	2,520	2,520	0	n/a

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
4500	Insurance	244,929	281,761	337,300	55,539	19.7%
4610	Vehicle Repairs	185,787	84,710	94,225	9,515	11.2%
4620	Repairs & Maintenance	386,802	247,307	288,873	41,566	16.8%
4622	Road Resurfacing	395,913	400,000	400,000	0	0.0%
4700	Printing & Binding	10,367	20,255	21,955	1,700	8.4%
4800	Promotional Activities	16,724	19,375	23,575	4,200	21.7%
4910	Other Current Charges	1,591	2,355	2,805	450	19.1%
4915	Advertising	5,705	14,660	13,400	-1,260	-8.6%
4920	Recording Fees	1,237	3,015	3,025	10	0.3%
4930	Employee Programs	11,362	13,500	17,500	4,000	n/a
4950	Lights of Lady Lake	4,894	7,500	9,000	1,500	n/a
4995	Police Trust Fund Expense	435	1,000	1,000	0	n/a
4996	PD-Animal Control Donation Expense	4,573	2,000	2,000	0	n/a
4997	PD K-9 Donation Expense	0	0	1,000	1,000	100.0%
5100	Office Supplies	14,417	20,620	21,852	1,232	6.0%
5210	General Operating	267,175	262,156	354,517	92,361	35.2%
5212	Historical Society Expense	10,000	10,000	12,000	2,000	n/a
5214	Software Licensing	41,778	110,542	236,997	126,455	114.4%
5221	Contributions Tree & Beautification Expense	5,781	5,000	5,000	0	n/a
5245	Bullet Proof Vest Grant	4,716	4,050	4,050	0	0.0%
5250	Bank Fees & Service Charges	541	3,325	2,850	-475	n/a
5260	Gas & Diesel Expense	118,401	172,449	174,649	2,200	1.3%
5270	Uniform Expense	22,812	38,410	40,452	2,042	5.3%
5299	Library Donation Expense	25	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	16,393	20,000	20,000	0	n/a
5410	Publications and Memberships	11,384	19,900	20,650	750	3.8%
5420	Police Education Second Dollar	0	2,550	2,550	0	n/a
5500	Training	4,100	27,275	39,361	12,086	44.3%
5530	Training Miscellaneous-Mental Health		5,000	5,000	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
8200	Aid to Private Organizations	11,000	12,000	12,600	600	n/a
Total Operating Expenditures		3,900,063	4,652,641	5,395,579	742,938	16.0%
Capital Outlay						
6200	Buildings	0	285,000	496,500	211,500	100.0%
6310	Improvements Other Than Building	173,034	7,600	544,334	536,734	7062.3%
6410	Equipment	90,310	21,855	137,416	115,561	528.8%
6420	Vehicles	227,151	38,775	305,652	266,877	688.3%
6600	Books, Publications, Library Material	58,654	65,000	74,751	9,751	15.0%
Total Capital Outlay		549,149	418,230	1,558,653	1,140,423	272.7%
Interfund Transfers & Other Uses						
9140	Transfers to Utility	0	0	0	0	0
9199	Transfers To Reserve	-66,091	0	0	0	n/a
9900	Contingency	70,848	100,862	100,000	-862	-0.9%
Total Interfund Transfers & Other Uses		4,757	100,862	100,000	-862	-0.9%
Total Expenditures		10,435,650	12,661,661	15,279,482	2,617,821	20.7%

COMMISSION

Ruth Kussard

Mayor/Commissioner-Ward 1

Anthony Holden

Commissioner-Ward 2

Dan Vincent

Commissioner-Ward 3

Paul F. Hannan

Commissioner-Ward 4

James Rietz

Commissioner-Ward 5

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	36,900	36,900	42,900	6,000	16.3%
2100	FICA Taxes	2,823	2,823	3,282	459	16.3%
2400	Worker's Compensation	89	170	197	27	15.9%
	Total Personnel Services	39,812	39,893	46,379	6,486	16.258%
Operating Expenditures						
4000	Travel & Per Diem	306	3,500	3,500	0	0.0%
4700	Printing & Binding	40	75	75	0	0.0%
4800	Promotional Activities	1,252	3,675	3,675	0	0.0%
5210	General Operating	0	300	725	425	141.7%
5214	Software Licensing	2,536	3,020	5,635	2,615	86.6%
5410	Publications and Memberships	2,341	3,000	3,475	475	15.8%
5500	Training	0	725	1,110	385	53.1%
	Total Operating Expenditures	6,475	14,295	18,195	3,900	27.28%
	Total Expenditures	46,287	54,188	64,574	10,386	19.17%

25% of more increase:

General Operating-Shirts, Name Plates and Badges and Pictures**Software**-Licenses and IT Enhancement for Town Security**Training**- Security training for use of electronics

TOWN MANAGER

William Lawrence

Town Manager

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	183,339	161,705	165,797	4,092	2.5%
1200	Regular Pay-PTO (paid time off) Cash Out	6,980	6,220	6,377	157	2.5%
2100	FICA Taxes	13,127	12,922	13,260	338	2.6%
2210	Department Head 401 Plan	11,389	9,600	8,569	-1,031	-10.7%
2220	General Employee 401 Plan	2,459	2,502	2,604	102	4.1%
2310	Term Life	576	660	778	118	17.9%
2320	Health Insurance	27,867	28,563	36,168	7,605	26.6%
2325	Dental Insurance	649	713	681	-32	-4.5%
2375	Long Term Disability	1,107	986	1,163	177	18.0%
2400	Worker's Compensation	457	771	791	20	2.6%
Total Personnel Services		247,950	224,642	236,188	11,546	5.14%
Operating Expenditures						
4000	Travel & Per Diem	6,210	7,200	4,000	-3,200	-44.4%
4100	Telephone, Cell, Pagers	1,595	1,932	1,932	0	0.0%
4610	Vehicle Repairs & Maintenance	0	0	575	575	100.0%
4620	Repairs & Maintenance	0	100	285	185	185.0%
4700	Printing & Binding	68	100	100	0	0.0%
4915	Advertising	0	0	0	0	0.0%
5100	Office Supplies	437	500	500	0	0.0%
5210	General Operating	797	850	1,810	960	112.9%
5214	Software Licensing	1,716	1,973	4,817	2,844	144.1%
5260	Gas & Diesel	0	0	2,500	2,500	100.0%
5410	Publications and Memberships	85	745	865	120	16.1%
5500	Training	0	340	1,644	1,304	383.5%
Total Operating Expenditures		10,908	13,740	19,028	5,288	38.5%
Total Expenditures		258,858	238,382	255,216	16,834	7.1%

25% of more increase:

Vehicle R&M-was increased due to Town Manager using town vehicle

Repairs & Maintenance-increase is due to needing a new UPS (Power supply)

General Operating-New desktop scanner for paperless record retention

Software Licensing-IT Enhancements and additional backup software

Gas & Diesel-Town Manager using town vehicle

Training-Manager's conference, security training, records management training

TOWN CLERK

Nancy Slaton

Town Clerk

- Elections

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

Account Number	Account Description	FY2019 Actuals	FY2020 Budget	FY2021 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personal Services						
1200	Regular Pay	74,002	180,939	168,064	-12,875	-7.1%
1200	Regular Pay-Paid Time Off Cash Out	2,808	6,959	6,464	-495	-7.1%
1400	Overtime	0	0	0	0	0.0%
2100	FICA Taxes	5,867	14,459	13,442	-1,017	-7.0%
2210	Department Head 401 Plan	0	0	6,142	6,142	100.0%
2220	General Employee 401 Plan	4,441	12,378	5,478	-6,900	-55.7%
2310	Term Life	302	738	788	50	6.8%
2320	Health Insurance	18,926	29,098	52,169	23,071	79.3%
2325	Dental Insurance	649	1,070	1,021	-49	-4.6%
2375	Long Term Disability	446	1,104	1,179	75	6.8%
2400	Worker's Compensation	182	863	802	-61	-7.1%
Total Personal Services		107,623	247,608	255,549	7,941	3.21%
Operating Expenditures						
3110	Other Professional Services	1,850	4,150	4,350	200	4.8%
3410	Other Contractual Services	0	5,000	85	-4,915	-98.3%
4000	Travel & Per Diem	0	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	708	924	1,404	480	51.9%
4620	Repairs & Maintenance	499	500	1,418	918	183.6%
4700	Printing & Binding	1,361	6,100	5,600	-500	-8.2%
4915	Advertising	2,065	1,260	1,000	-260	-20.6%
4920	Recording Fees	332	500	500	0	0.0%
5100	Office Supplies	2,759	3,600	600	-3,000	-83.3%
5210	General Operating	749	3,800	6,680	2,880	75.8%
5214	Software Licensing	2,537	3,640	18,935	15,295	420.2%
5410	Publications and Memberships	380	635	770	135	21.3%
5500	Training	260	800	1,016	216	27.0%
Total Operating Expenditures		13,500	32,909	44,358	44,358	34.8%
Total Expenditures		121,123	280,517	299,907	19,390	6.9%

25% or more increase:

Telephone. Cell, Pagers-Cell phone for Town Clerk**Repairs & Maintenance**-Replace UPS, Annual Maintenance to new software**General Operating**-IT Security and othe enhancement**Software Licensing**-New ERP Software with one time startup costs and IT enhancement.**Training**-Records management and security training

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	5,000	8,000	3,000	60.0%
Total Operating Expenditures		0	5,000	8,000	3,000	60.0%
Total Expenditures		0	5,000	8,000	3,000	60.0%

25% or more increase:

General Operating Increase due to three commissioner seats up for election this year

Note:

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	250,501	259,269	276,307	17,038	6.6%
1200	Regular Pay-PTO (paid time off) Cash Out	7,518	10,419	10,627	208	2.0%
2100	FICA Taxes	19,345	20,743	22,108	1,365	6.6%
2210	Department Head 401 Plan	7,168	7,297	7,588	291	4.0%
2220	General Employee 401 Plan	10,170	10,758	12,832	2,074	19.3%
2310	Term Life	931	979	1,380	401	41.0%
2320	Health Insurance	32,600	52,278	62,841	10,563	20.2%
2325	Dental Insurance	973	1,426	1,532	106	7.4%
2375	Long Term Disability	1,380	1,463	2,064	601	41.1%
2400	Workers Compensation	607	1,239	1,318	79	6.4%
Total Personnel Services		331,193	365,871	398,597	32,726	8.94%
Operating Expenditures						
3110	Other Professional Services	1,279	4,150	377,000	372,850	8984.3%
3200	Accounting & Auditing	15,665	17,985	18,100	115	0.6%
3410	Other Contractual Services	21,601	25,800	25,800	0	0.0%
4000	Travel & Per Diem	2,259	2,820	2,900	80	2.8%
4100	Telephone, Cell, Pagers	2,618	3,276	3,420	144	4.4%
4620	Repairs & Maintenance	0	150	335	185	123.3%
4700	Printing & Binding	1,407	700	1,700	1,000	142.9%
4910	Other Current Charges	0	460	460	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	1,445	1,500	1,500	0	0.0%
5100	Office Supplies	716	1,100	1,100	0	0.0%
5210	General Operating	499	900	1,860	960	106.7%
5214	Software Licensing	3,585	4,200	11,380	7,180	171.0%
5410	Publications and Memberships	290	500	665	165	33.0%
5500	Training	1,238	1,190	1,610	420	35.3%
Total Operating Expenditures		52,602	64,731	447,830	383,099	591.83%
Total Expenditures		383,795	430,602	846,427	415,825	96.57%

25% or more increase:

Other Professional Services-New ERP software

Repairs& Maintenance-Replace UPS

Printing & Binding-Annual Finance Report and Budget Report Tabs (for two years)

General Operating- Desktop Scanner

Software Licensing- IT Enhancements and additional backup software

Publications and Memberships-Increased costs for FGFOA membership

Training-Records Management and security training

HUMAN RESOURCES & RISK MANAGEMENT

Tamika DeLee

Interim Director of Human Resources

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	111,428	113,402	138,070	24,668	21.8%
1200	Regular Pay-PTO (paid time off) Cash Out	1,461	4,362	5,310	948	21.7%
2100	FICA Taxes	8,479	9,062	11,052	1,990	22.0%
2210	Department Head 401 Plan	5,110	5,199	5,534	335	6.4%
2220	General Employee 401 Plan	2,307	2,347	3,541	1,194	50.9%
2310	Term Life	453	463	732	269	58.1%
2320	Health Insurance	18,926	19,398	30,505	11,107	57.3%
2325	Dental Insurance	649	713	851	138	19.4%
2375	Long Term Disability	672	692	1,094	402	58.1%
2400	Worker's Compensation	275	541	659	118	21.8%
	Total Personnel Services	149,760	156,179	197,348	41,169	26.36%
Operating Expenditures						
3110	Other Professional Services	14,667	2,564	152,564	150,000	5850.2%
3410	Other Contractual Services	1,001	5,450	6,425	975	17.9%
4000	Travel & Per Diem	1,017	4,000	5,800	1,800	45.0%
4100	Telephone, Cell, Pagers	2,276	2,676	3,096	420	15.7%
4200	Postage & Freight	0	240	240	0	0.0%
4620	Repairs & Maintenance	7	300	485	185	61.7%
4915	Advertising	449	2,500	2,500	0	0.0%
4930	Employee Programs	11,362	13,500	17,500	4,000	29.6%
5100	Office Supplies	1,449	1,600	1,600	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	4,848	4,500	6,420	1,920	42.7%
5214	Software Licensing	1,716	2,388	7,045	4,657	195.0%
5410	Publications and Memberships	4,209	3,635	3,935	300	8.3%
5500	Training	2,039	3,055	3,249	194	6.4%
Total Operating Expenditures		45,040	46,408	210,859	164,451	354.36%
Total Expenditures		194,800	202,587	408,207	205,620	101.50%

25% or more increase:

Other Professional Services-New ERP software

Travel& Per Diem-Increased Costs of Conference Lodging and Meals

Repairs & Maintenance-Replace UPS

Employee Programs-Tuition Reimbursement up to bachelor's degree if job related

General Operating- Desktop Scanner

Software Licensing- IT Enhancements and additional backup software

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	219,748	230,215	242,611	12,396	5.4%
1200	Regular Pay-PTO (paid time off) Cash Out	7,820	8,054	8,471	417	5.2%
2100	FICA Taxes	16,855	18,325	19,326	1,001	5.5%
2210	Department Head 401 Plan	8,003	8,242	8,571	329	4.0%
2220	General Employee 401 Plan	6,916	7,680	8,136	456	5.9%
2310	Term Life	845	854	1,034	180	21.1%
2320	Health Insurance	35,579	36,064	39,671	3,607	10.0%
2325	Dental Insurance	987	1,070	1,021	-49	-4.6%
2375	Long Term Disability	1,259	1,277	1,545	268	21.0%
2400	Worker's Compensation	551	1,095	1,153	58	5.3%
	Total Personnel Services	298,563	312,876	331,539	18,663	5.96%
Operating Expenditures						
3110	Other Professional Services	21,420	63,376	42,000	-21,376	-33.7%
3410	Other Contractual Services	0	40,000	28,384	-11,616	-29.0%
4000	Travel & Per Diem	0	1,030	1,080	50	4.9%
4100	Telephone, Cell, Pagers	2,296	2,364	2,964	600	25.4%
4200	Postage & Freight	61	200	200	0	0.0%
4400	Rentals & Leases	1,278	1,417	1,417	0	0.0%
4610	Vehicle Repairs	568	915	915	0	0.0%
4620	Repairs & Maintenance	45	80	1,707	1,627	2033.8%
4700	Printing & Binding	654	940	940	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	1,487	9,000	8,000	-1,000	-11.1%
4920	Recording Fees	755	1,500	1,500	0	0.0%
5100	Office Supplies	428	600	720	120	20.0%
5210	General Operating	1,571	800	1,760	960	120.0%
5214	Software Licensing	11,241	11,856	28,583	16,727	141.1%
5260	Gas & Diesel Expense	140	575	575	0	0.0%
5270	Uniform Expense	298	300	300	0	0.0%
5410	Publications and Memberships	1,581	1,650	1,745	95	5.8%
5500	Training	537	1,250	4,538	3,288	263.0%
	Total Operating Expenditures	44,360	137,853	127,328	-10,525	-7.63%
Capital Outlay						
6200	Buildings	0	285,000	285,000	0	0.0%
6410	Equipment	3,633	0	0	0	0.0%
	Total Capital Outlay	3,633	285,000	285,000	0	100%
	Total Expenditures	346,556	735,729	743,867	8,138	1.11%

25% or more increase:

Telephone, Cell, Pagers-Extra floater cell phone

Repairs & Maintenance-Replace UPS, Software Maintenance new ERP software

General Operating- Desktop Scanner

Software Licensing- IT Enhancements and additional backup software

Training-Security Training and Records Management Training

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	64,153	65,250	76,336	11,086	17.0%
1200	Regular Pay-PTO (paid time off) Cash Out	721	2,510	2,936	426	17.0%
2100	FICA Taxes	4,880	5,214	6,105	891	17.1%
2220	General Employee 401 Plan	3,850	3,915	4,580	665	17.0%
2310	Term Life	249	266	358	92	34.6%
2320	Health Insurance	18,532	19,398	21,339	1,941	10.0%
2325	Dental Insurance	635	713	681	-32	-4.5%
2375	Long Term Disability	369	398	536	138	34.7%
2400	Worker's Compensation	157	311	364	53	17.0%
	Total Personnel Services	93,546	97,975	113,235	15,260	15.58%
Operating Expenditures						
3410	Other Contractual Services	260,570	496,848	307,525	-189,323	-38.1%
4000	Travel & Per Diem	0	0	0	0	0.0%
4100	Telephone, Cell, Pagers	1,084	1,536	1,476	-60	-3.9%
4400	Rentals & Leases	1,278	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	0	80	897	817	1021.3%
4700	Printing & Binding	998	1,310	1,310	0	0.0%
4920	Recording Fees	0	65	75	10	15.4%
5100	Office Supplies	780	800	800	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	1,000	2,920	1,920	192.0%
5214	Software Licensing	1,015	1,208	21,628	20,420	1690.4%
5270	Uniform Expense	42	100	100	0	0.0%
5410	Publications and Memberships	0	0	135	135	100.0%
5500	Training	0	200	3,438	3,238	1619.0%
Total Operating Expenditures		265,767	504,564	341,721	-162,843	-32.27%
Total Expenditures		359,313	602,539	454,956	-147,583	-24.49%

25% or more increase:

Repairs & Maintenance-Replace UPS, Software Maintenance new ERP software

General Operating- Desktop Scanner

Software Licensing- IT Enhancements and additional backup software

Publications and Memberships-Notary renewal

Training-Security Training and Records Management Training

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	37,886	38,563	41,413	2,850	7.4%
1200	Regular Pay-PTO (paid time off) Cash Out	0	1,483	1,593	110	7.4%
2100	FICA Taxes	2,880	3,082	3,312	230	7.5%
2220	General Employee 401 Plan	2,274	2,314	2,485	171	7.4%
2310	Term Life	156	157	194	37	23.6%
2320	Health Insurance	9,463	9,699	10,670	971	10.0%
2325	Dental Insurance	325	357	341	-16	-4.5%
2375	Long Term Disability	229	235	291	56	23.8%
2400	Worker's Compensation	1,039	2,024	2,173	149	7.4%
	Total Personnel Services	54,252	57,914	62,472	4,558	7.87%
Operating Expenditures						
3110	Other Professional Services	2,727	3,670	4,835	1,165	31.7%
3410	Other Contractual Services	4,687	11,128	6,133	-4,995	-44.9%
4000	Travel & Per Diem	0	800	800	0	0.0%
4100	Telephone, Cell, Pagers	1,117	1,596	1,596	0	0.0%
4400	Rentals & Leases	548	585	585	0	0.0%
4610	Vehicle Repairs	698	615	615	0	0.0%
4620	Repairs & Maintenance	0	0	45	45	100.0%
4700	Printing & Binding	211	520	520	0	0.0%
4920	Recording Fees	94	800	800	0	0.0%
5100	Office Supplies	83	300	492	192	64.0%
5210	General Operating	45	150	2,185	2,035	1356.7%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	508	604	5,155	4,551	753.5%
5260	Gas & Diesel Expense	844	1,800	1,500	-300	-16.7%
5270	Uniform Expense	296	250	250	0	0.0%
5410	Publications and Memberships	70	75	105	30	40.0%
5500	Training	0	570	742	172	30.2%
Total Operating Expenditures		11,928	23,463	26,358	2,895	12.3%
Total Expenditures		66,180	81,377	88,830	7,453	9.16%

25% or more increase:

Other Professional-Increased Special Magistrate Costs

Repairs & Maintenance-Moved Fire Extinguisher Service from 3410

General Operating- Desktop Scanner and hardware to access computer from vehicle when on location

Software Licensing- IT Enhancements and additional backup software

Publications and Memberships-Added membership to Central Florida Code Enforcement Association

Training-Security Training and Records Management Training

INFORMATION TECHNOLOGY

John Pearl

Director of Information Technology

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	170,015	203,585	255,206	51,621	25.4%
1200	Regular Pay-PTO (paid time off) Cash Out	4,512	6,655	9,569	2,914	43.8%
1400	Overtime	0	2,000	2,000	0	0.0%
2100	FICA Taxes	13,031	16,317	20,526	4,209	25.8%
2210	Department Head 401 Plan	6,283	6,395	6,651	256	4.0%
2220	General Employee 401 Plan	5,490	5,706	8,295	2,589	45.4%
2310	Term Life	690	706	1,029	323	45.8%
2320	Health Insurance	33,173	32,581	52,463	19,882	61.0%
2325	Dental Insurance	649	1,070	1,192	122	11.4%
2375	Long Term Disability	1,025	1,056	1,539	483	45.7%
2400	Worker's Compensation	1,448	3,017	3,495	478	15.8%
	Total Personnel Services	236,316	279,088	361,965	82,877	29.70%
Operating Expenditures						
3110	Other Professional Services	51,831	5,000	0	-5,000	n/a
3410	Other Contractual Services	0	0	7,500	7,500	100.0%
4000	Travel & Per Diem	16	0	5,650	5,650	100.0%
4100	Telephone, Cell, Pagers	5,076	3,876	6,876	3,000	77.4%
4200	Postage & Freight	0	0	0	0	0.0%
4400	Rentals & Leases	0	0	3,150	3,150	100.0%
4610	Vehicle Repairs & Maintenance	312	1,200	1,200	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
4620	Repairs & Maintenance	24,390	20,178	24,016	3,838	19.0%
4700	Printing & Binding	0	0	600	600	100.0%
5100	Office Supplies	95	300	950	650	216.7%
5210	General Operating	52,708	14,950	47,985	33,035	221.0%
5214	Software Licensing	41,778	44,611	53,377	8,766	19.6%
5260	Gas & Diesel Expense	1,082	2,750	2,750	0	0.0%
5270	Uniform Expense	160	500	650	150	30.0%
5410	Publications and Memberships	499	700	1,200	500	71.4%
5500	Training	150	0	4,843	4,843	100.0%
Total Operating Expenditures		178,097	94,065	160,747	66,682	70.89%
Capital Outlay						
6410	Equipment	209,167	5,855	6,500	645	11.0%
Total Capital Outlay		209,167	5,855	6,500	645	11.0%
Total Expenditures		623,580	379,008	529,212	150,204	39.63%

25% or more increase:

Other Contractual Services-Custodial, GIS Development, Alarm Monitoring (IT move to -Library)

Travel & Per Diem-Additional cost of 2nd employee training

Telephone, Cell, Pagers-Addition of Comcast Internet Access to new office

Rentals & Leases-Add Copier cost

Printing & Binding- Per copy charge (copier lease)

Office Supplies-New office increased supplies

General Operating- Desktop Scanner, double PC and Monitor replacement program, headsets

Software Licensing- IT Enhancements and additional backup software

Uniform Expense-Uniform for new employee

Publications and Memberships-Technical Library Subscription

Training-Security Training and Records Management Training, Analyst Training, GIS Led Training

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	1,600,803	1,768,864	1,869,407	100,543	5.7%
1200	Regular Pay-PTO (paid time off) Cash Out	23,511	63,919	65,267	1,348	2.1%
1400	Overtime	98,082	104,000	104,000	0	0.0%
1420	Off Duty Detail (In/Out)	44,703	65,000	65,000	0	0.0%
1530	Police Incentive Pay	18,566	24,720	22,440	-2,280	-9.2%
2100	FICA Taxes	128,394	153,910	161,869	7,959	5.2%
2220	General Employee 401 Plan	13,398	14,154	15,059	905	6.4%
2240	Police Retirement	183,124	203,914	291,247	87,333	42.8%
2241	State Casualty Insurance Premium Tax	121,658	130,000	130,000	0	0.0%
2310	Term Life	6,016	6,761	8,200	1,439	21.3%
2320	Health Insurance	354,442	455,567	499,286	43,719	9.6%
2325	Dental Insurance	8,728	11,766	11,231	-535	-4.5%
2375	Long Term Disability	8,896	10,109	12,260	2,151	21.3%
2400	Worker's Compensation	101,137	197,109	206,707	9,598	4.9%
2500	Unemployment Compensation	1,527			0	n/a
	Total Personnel Services	2,712,985	3,209,793	3,461,973	252,180	7.86%
Operating Expenditures						
3110	Other Professional Services	21,088	12,810	12,810	0	0.0%
3410	Other Contractual Services	196,060	214,540	232,437	17,897	8.3%
4000	Travel & Per Diem	2,877	4,000	4,000	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
4100	Telephone, Cell, Pagers	32,487	35,400	39,180	3,780	10.7%
4200	Postage & Freight	92	500	500	0	0.0%
4310	Electricity	15,693	22,200	22,200	0	0.0%
4320	Water/Sewer	806	1,500	1,500	0	0.0%
4400	Rentals & Leases	3,343	3,355	4,570	1,215	36.2%
4500	Insurance	1,975	2,011	2,390	379	18.8%
4610	Vehicle Repairs	33,898	48,080	48,920	840	1.7%
4620	Repairs & Maintenance	53,858	59,400	64,041	4,641	7.8%
4700	Printing & Binding	1,858	4,340	4,340	0	0.0%
4910	Other Current Charges	138	470	835	365	77.7%
4915	Advertising	0	100	100	0	0.0%
4920	Recording Fees	56	150	150	0	0.0%
4994	Uninsured Damages	805	0	0	0	0.0%
4995	Police Safety Donations	435	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	4,573	2,000	2,000	0	0.0%
4997	Police K-9 Donation Expense	365	0	1,000	1,000	100.0%
5100	Office Supplies	2,329	6,270	6,390	120	1.9%
5210	General Operating	84,221	89,101	103,019	13,918	15.6%
5214	Software Licensing	24,394	27,487	55,659	28,172	102.5%
5235	Thermal Printers	0	0	0	0	0.0%
5241	Interview, Record & Storage	5,236	0	0	0	0.0%
5245	Bullet Proof Vest Grant	4,716	4,050	4,050	0	0.0%
5260	Gas and Diesel Expense	73,061	111,000	111,000	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5270	Uniform Expense	19,587	25,380	25,380	0	0.0%
5410	Publications and Memberships	3,009	6,550	5,165	-1,385	-21.1%
5420	Police Education Second Dollar	0	2,550	2,550	0	0.0%
5500	Training	5,282	13,000	12,308	-692	-5.3%
5530	Training Miscellaneous-Mental Health	0	5,000	5,000	0	0.0%
Total Operating Expenditures		592,242	702,244	772,494	70,250	10.00%
Capital Outlay						
6310	Improvement Other than Building	0	0	0	0	0.0%
6410	Machinery & Equipment	0	0	30,750	30,750	100.0%
6420	Vehicles	227,151	0	305,652	305,652	100.0%
Total Capital Outlay		227,151	0	336,402	305,652	100.0%
Total Expenditures		3,532,378	3,912,037	4,570,869	628,082	16.06%

25% or more increase:

Rentals & Leases-Additional copier cost & associated property tax

Other Current Charges- Increased cost of destruction of records

Police K-9 Donation Expense-Increase use of donation as donations increase

Software Licensing- IT Enhancements and additional backup software

Machinery & Equipment- Data Switching Equipment and IT security enhancements

Vehicles-5 Police Vehicles for FY22 and 1 Police Vehicle for FY21 according to replacement plan

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	85,032	83,843	95,915	12,072	14.4%
1200	Regular Pay-PTO (paid time off) Cash Out	0	1,544	3,497	1,953	126.5%
1400	Overtime	6,165	10,000	10,000	0	0.0%
1420	Off Duty Detail	928	2,000	2,000	0	0.0%
1530	Police Incentive Pay	28	0	0	0	n/a
2100	FICA Taxes	6,918	7,487	8,572	1,085	14.5%
2240	Police Retirement	11,367	11,730	18,005	6,275	53.5%
2310	Term Life	310	324	427	103	31.8%
2320	Health Insurance	19,082	23,716	26,087	2,371	10.0%
2325	Dental Insurance	325	713	681	-32	-4.5%
2375	Long Term Disability	459	485	637	152	31.3%
2400	Workers Compensation	5,948	10,448	11,952	1,504	14.4%
	Total Personnel Services	136,562	152,290	177,773	25,483	16.73%
Operating Expenditures						
3410	Other Contractual Services	0	0	0	0	n/a
5260	Gas and Diesel Expense	3,063	6,250	6,250	0	0.0%
5270	Uniform Expense	1,100	300	300	0	0.0%
	Total Operating Expenditures	4,163	6,550	6,550	0	0.00%
	Total Expenditures	140,725	158,840	184,323	25,483	16.04%

25% or more increase:

n/a

LIBRARY & INFORMATION SERVICES

Lori Sadler

Director of Library and Information Services

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	330,526	336,586	381,618	45,032	13.4%
1200	Regular Pay-PTO (paid time off) Cash Out	3,102	12,482	15,146	2,664	21.3%
2100	FICA Taxes	24,267	26,855	30,546	3,691	13.7%
2210	Department Head 401 Plan	5,325	5,554	6,325	771	13.9%
2220	General Employee 401 Plan	15,160	16,740	16,936	196	1.2%
2310	Term Life	1,273	1,324	1,695	371	28.0%
2320	Health Insurance	95,481	101,226	111,348	10,122	10.0%
2325	Dental Insurance	2,540	3,209	3,063	-146	-4.5%
2375	Long Term Disability	1,881	1,980	2,535	555	28.0%
2400	Worker's Compensation	832	1,604	1,823	219	13.7%
	Total Personnel Services	480,387	507,560	571,035	63,475	12.51%
Operating Expenditures						
3110	Other Professional Services	332	500	500	0	0.0%
3410	Other Contractual Services	44,677	47,705	47,790	85	0.2%
4000	Travel & Per Diem	0	300	300	0	0.0%
4100	Telephone, Cell, Pagers	18,466	12,852	14,352	1,500	11.7%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	30,253	42,000	42,000	0	0.0%
4320	Water/Sewer	8,676	6,000	10,000	4,000	66.7%
4400	Rentals & Leases	902	1,325	1,370	45	3.4%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4499	Rentals & Leases-Friends Donation	2,306	2,520	2,520	0	0.0%
4620	Repairs & Maintenance	56,611	26,069	30,679	4,610	17.7%
4700	Printing & Binding	555	1,580	2,180	600	38.0%
4910	Other Current Charges	75	75	75	0	0.0%
5100	Office Supplies	2,552	2,600	2,600	0	0.0%
5210	General Operating	12,885	18,000	22,250	4,250	23.6%
5214	Software Licensing	177	175	6,832	6,657	3804.0%
5299	Library Donation Expense	0	1,000	1,000	0	0.0%
5410	Publications and Memberships	0	150	270	120	80.0%
5500	Training	0	300	670	370	123.3%
Total Operating Expenditures		178,467	163,211	185,448	22,237	13.62%
Capital Outlay						
6310	Improvements Other Than Buildings	23,340	0	15,000	15,000	100.0%
6600	Books, Publications, Library Material	60,698	65,000	74,751	9,751	15.0%
Total Capital Outlay		84,038	65,000	89,751	24,751	38.08%
Total Expenditures		742,892	735,771	846,234	110,463	15.01%

25% or more increase:

Water & Sewer-Increase based on history

Printing & Binding- Increase due to new color copier anticipated use

Software Licensing- IT Enhancements and additional backup software

Publications and Memberships-Notary renewal

Training-Security Training and Records Management Training

Improvements Other Than Buildings-Central Air Unit if needed

PARKS & RECREATION

Mike Burske

Director of Parks and Recreation

- Community Building

PARKS & RECREATION**Table 25: Expenditures by Object - Parks & Recreation 001-7201-572**

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	276,967	292,094	322,795	30,701	10.5%
1200	Regular Pay-PTO (paid time off) Cash Out	4,943	11,234	12,415	1,181	10.5%
1400	Overtime	2,525	7,500	9,000	1,500	20.0%
2100	FICA Taxes	19,491	23,915	26,505	2,590	10.8%
2210	Department Head 401 Plan	7,433	7,565	7,867	302	4.0%
2220	General Employee 401 Plan	13,543	14,967	16,845	1,878	12.5%
2310	Term Life	1,110	1,192	1,515	323	27.1%
2320	Health Insurance	74,507	82,961	87,425	4,464	5.4%
2325	Dental Insurance	1,784	2,139	2,042	-97	-4.5%
2375	Long Term Disability	1,643	1,782	2,264	482	27.0%
2400	Worker's Compensation	13,589	26,122	28,927	2,805	10.7%
Total Personnel Services		417,535	471,471	517,600	46,129	9.78%
Operating Expenditures						
3110	Other Professional Services	495	3,550	3,590	40	1.1%
3410	Other Contractual Services	11,167	13,676	16,028	2,352	17.2%
4000	Travel & Per Diem	0	1,000	1,000	0	0.0%
4100	Telephone, Cell, Pagers	5,124	8,286	8,010	-276	-3.3%
4200	Postage & Freight	0	500	500	0	0.0%
4310	Electricity	16,869	20,800	20,800	0	0.0%
4320	Water/Sewer	54,098	66,760	66,760	0	0.0%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals & Leases	2,649	5,480	5,480	0	0.0%
4610	Vehicle Repairs	3,681	4,000	4,000	0	0.0%
4620	Repairs & Maintenance	27,460	26,800	34,841	8,041	30.0%
4700	Printing & Binding	75	860	860	0	0.0%
4800	Promotional Activities	9,559	15,700	19,900	4,200	26.8%
4910	Other Current Charges	0	725	800	75	10.3%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	250	250	0	0.0%
4950	Lights of Lady Lake	5,748	7,500	9,000	1,500	20.0%
5100	Office Supplies	137	1,500	1,650	150	10.0%
5210	General Operating	48,645	51,100	61,850	10,750	21.0%
5212	Historical Society Expense	10,000	10,000	12,000	2,000	20.0%
5214	Software Licensing	1,699	1,987	3,292	1,305	65.7%
5221	Contributions Tree & Beautification Expense	5,429	5,000	5,000	0	0.0%
5260	Gas & Diesel Expense	6,180	11,004	11,004	0	0.0%
5270	Uniform Expense	856	2,460	2,460	0	0.0%
5410	Publications and Memberships	468	1,000	1,015	15	1.5%
5500	Training	0	1,400	1,466	66	4.7%
	Total Operating Expenditures	210,339	261,488	291,706	30,218	11.56%
Capital Outlay						
6200	Buildings	0	0	6,500	6,500	100.0%
6310	Improvements Other Than Buildings	136,807	0	495,000	495,000	100.0%
6410	Equipment	10,834	16,000	0	-16,000	n/a
6420	Vehicles	0	38,775	0	-38,775	n/a
	Total Capital Outlay	147,641	54,775	501,500	446,725	815.56%
	Total Expenditures	775,515	787,734	1,310,806	523,072	66.40%

25% or more increase:

Repairs & Maintenance-Added playground maintenance costs, increased Paint and Supplies due to history

Promotional Activities- Added events (one to two movie nights, Mac & Cheese Expo, Pirate Hunt-Library)

Software Licensing- IT Enhancements and additional backup software

Buildings-Leak Seal Museum Roof

Improvements Other Than Buildings-Old Dixie Walking Trail

COMMUNITY BUILDING**Table 26: Expenditures by Object - Community Building 001-7501-575**

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	960	5,040	8,880	3,840	76.2%
4100	Telephone, Cell, Pagers	2,181	2,340	3,060	720	30.8%
4310	Electricity	666	2,000	2,500	500	25.0%
4320	Water/Sewer	296	580	1,500	920	158.6%
4620	Repairs & Maintenance	150	1,515	2,276	761	50.2%
5210	General Operating	150	1,500	1,500	0	0.0%
Total Operating Expenditures		4,403	12,975	19,716	6,741	51.95%
Capital Outlay						
6200	Building	111,368		0	0	n/a
Total Capital Outlay		111,368	0	0	0	n/a
Total Expenditures		115,771	12,975	19,716	6,741	51.95%

25% or more increase:

Other Contractual Service-Increased custodial services**Electricity**- Increase due to size of building increase**Water & Sewer**-Increase based on history and projected increase in use**Repairs & Maintenance**- IT annual Maintenance due to Wi-Fi

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	170,541	167,898	174,616	6,718	4.0%
1200	Regular Pay-PTO (paid time off) Cash Out	6,168	6,458	6,716	258	4.0%
2100	FICA Taxes	13,308	13,417	13,966	549	4.1%
2210	Department Head 401 Plan	9,160	8,867	9,222	355	4.0%
2220	General Employee 401 Plan	4,484	4,564	4,747	183	4.0%
2310	Term Life	637	685	819	134	19.6%
2320	Health Insurance	23,138	23,715	26,087	2,372	10.0%
2325	Dental Insurance	649	713	681	-32	-4.5%
2375	Long Term Disability	995	1,024	1,225	201	19.6%
2400	Worker's Compensation	417	801	833	32	4.0%
	Total Personnel Services	229,497	228,142	238,912	10,770	4.72%
Operating Expenditures						
3410	Other Contractual Services	9,151	15,598	16,218	620	4.0%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	1,692	5,710	3,610	-2,100	-36.8%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	5,500	10,008	10,008	0	0.0%
4320	Water/Sewer	679	850	850	0	0.0%
4400	Rentals & Leases	1,656	2,693	2,693	0	0.0%
4610	Vehicle Repairs	3,002	3,200	3,200	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	6,555	8,395	8,873	478	5.7%
4700	Printing & Binding	584	600	600	0	0.0%
5100	Office Supplies	549	900	900	0	0.0%
5210	General Operating	2,047	6,305	12,578	6,273	99.5%
5214	Software Licensing	1,369	1,558	6,710	5,152	330.7%
5260	Gas & Diesel Expense	936	1,700	1,700	0	0.0%
5270	Uniform Expense	318	350	350	0	0.0%
5410	Publications and Memberships	305	310	310	0	0.0%
5500	Training	0	120	314	194	161.7%
Capital Outlay	Total Operating Expenditures	34,343	58,447	69,064	10,617	18.17%
	6310 Improve other than buildings	13,712	0	15,000	15,000	100.0%
	Total Capital Outlay	13,712	0	15,000	15,000	100.00%
	Total Expenditures	277,552	286,589	322,976	36,387	12.70%

25% or more increase:

General Operating- Chairs for Conference room and for breakroom

Software Licensing- IT Enhancements and additional backup software

Training-Security Training and Records Management Training

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	65,500	66,643	97,802	31,159	46.8%
1200	Regular Pay-PTO (paid time off) Cash Out	2,489	1,157	3,762	2,605	225.2%
1400	Overtime	5,612	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	1,332	1,500	1,500	0	0.0%
2100	FICA Taxes	4,976	5,944	8,549	2,605	43.8%
2220	General Employee 401 Plan	4,347	4,569	6,438	1,869	40.9%
2310	Term Life	270	272	459	187	68.8%
2320	Health Insurance	27,867	28,563	31,419	2,856	10.0%
2325	Dental Insurance	649	713	681	-32	-4.5%
2375	Long Term Disability	395	407	686	279	68.6%
2400	Worker's Compensation	2,791	4,216	6,057	1,841	43.7%
Total Personnel Services		116,228	121,984	165,353	43,369	35.55%
Operating Expenditures						
3110	Other Professional Services	60	150	150	0	0.0%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	296	360	408	48	13.3%
4610	Vehicle Repairs	499	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	908	1,000	1,000	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	722	2,000	2,000	0	0.0%
5260	Gas & Diesel Expense	2,015	3,500	3,500	0	0.0%
5270	Uniform Expense	1,039	1,340	1,590	250	18.7%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	0	500	500	0	0.0%
Total Operating Expenditures		5,539	10,960	11,258	298	2.72%
Total Expenditures		121,767	132,944	176,611	43,667	32.85%

25% or more increase:

n/a

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	95,982	97,718	104,208	6,490	6.6%
1200	Regular Pay-PTO (paid time off) Cash Out	3,649	3,759	4,008	249	6.6%
1400	Overtime	2,508	3,500	3,500	0	0.0%
2100	FICA Taxes	7,370	8,076	8,602	526	6.5%
2220	General Employee 401 Plan	6,511	6,712	7,125	413	6.2%
2310	Term Life	392	399	489	90	22.6%
2320	Health Insurance	13,675	32,880	36,168	3,288	10.0%
2325	Dental Insurance	325	714	681	-33	-4.6%
2375	Long Term Disability	579	596	731	135	22.7%
2400	Worker's Compensation	4,595	9,134	9,721	587	6.4%
	Total Personnel Services	135,586	163,488	175,233	11,745	7.18%
Operating Expenditures						
3110	Other Professional Services	0	150	150	0	0.0%
3410	Other Contractual Services	1,623	1,500	1,920	420	28.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	1,088	1,452	1,512	60	4.1%
4310	Electricity	3,173	3,300	3,300	0	0.0%
4610	Vehicle Repairs	223	2,200	2,200	0	0.0%
4620	Repairs & Maintenance	1,073	2,000	2,185	185	9.3%
4700	Printing & Binding	0	50	50	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4910	Other Current Charges	25	25	25	0	0.0%
5100	Office Supplies	119	200	200	0	0.0%
5210	General Operating	3,664	4,500	4,500	0	0.0%
5214	Software Licensing	6,134	4,649	5,695	1,046	22.5%
5260	Gas & Diesel Expense	510	3,510	3,510	0	0.0%
5270	Uniform Expense	1,489	1,600	1,850	250	15.6%
5500	Training	418	700	744	44	6.3%
Capital Outlay	Total Operating Expenditures	19,539	25,886	27,891	2,005	7.75%
	Equipment	3,000	0	0	0	0.0%
	Total Capital Outlay	3,000	0	0	0	0.0%
	Total Expenditures	158,125	189,374	203,124	13,750	7.26%

25% or more increase:

Other Contractual Services-Increase Custodial costs including refinishing floors

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	445,367	461,261	480,043	18,782	4.1%
1200	Regular Pay-PTO (paid time off) Cash Out	14,595	17,741	18,514	773	4.4%
1400	Overtime	23,915	30,000	30,000	0	0.0%
1410	Overtime-Special Detail	12,555	20,000	20,000	0	0.0%
2100	FICA Taxes	34,759	40,684	42,222	1,538	3.8%
2220	General Employee 401 Plan	35,759	37,440	39,116	1,676	4.5%
2310	Term Life	1,802	1,882	2,252	370	19.7%
2320	Health Insurance	127,185	134,405	168,007	33,602	25.0%
2325	Dental Insurance	3,108	3,565	3,404	-161	-4.5%
2375	Long Term Disability	2,663	2,814	3,368	554	19.7%
2400	Worker's Compensation	50,731	103,362	107,173	3,811	3.7%
Total Personnel Services		752,439	853,154	914,099	60,945	7.14%
Operating Expenditures						
3110	Other Professional Services	38	200	5,200	5,000	2500.0%
3410	Other Contractual Services	97,526	109,000	109,000	0	0.0%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	5,718	8,772	7,968	-804	-9.2%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	166,304	160,000	160,000	0	0.0%
4320	Water/Sewer	1,436	15,000	15,000	0	0.0%
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	221	500	500	0	0.0%
4610	Vehicle Repairs	10,296	22,000	30,000	8,000	36.4%
4620	Repairs & Maintenance	41,363	65,000	65,000	0	0.0%
4622	Road Resurfacing	395,913	400,000	400,000	0	0.0%
4700	Printing & Binding	165	200	200	0	0.0%
4910	Other Current Charges	25	500	500	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	50	50	0	0.0%
5100	Office Supplies	42	300	300	0	0.0%
5210	General Operating	35,762	51,500	51,500	0	0.0%
5214	Software Licensing	508	1,186	2,254	1,068	90.1%
5260	Gas & Diesel Expense	14,403	30,000	30,000	0	0.0%
5270	Uniform Expense	5,710	5,830	7,222	1,392	23.9%
5300	Road Materials & Supplies	16,393	20,000	20,000	0	0.0%
5410	Publications and Memberships	308	400	400	0	0.0%
5500	Training	82	1,125	1,169	44	3.9%
	Total Operating Expenditures	792,213	892,013	906,713	14,700	1.65%
Capital Outlay						
6200	Buildings	131,534	131,534	0	-131,534	-100.0%
6410	Equipment	31,608	0	57,916	57,916	100.0%
6420	Vehicles	0	0	0	0	n/a
	Total Capital Outlay	31,608	-	57,916	57,916	n/a
	Total Expenditures	1,576,260	1,745,167	1,878,728	133,561	7.65%

25% or more increase:

Other Professional Services-Intersection Studies

Vehicle Repairs-Increase in all R&S vehicle repairs

Software Licensing- IT Enhancements and additional backup software

Equipment-Mower/Blower with Trailer, 1 ¼ Ton Drum Roller, Cement Mixer

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/ Decrease Dollar	Increase/ Decrease %
Operating Expenditures						
3110	Other Professional Services	40,230	2,500	12,000	9,500	380.0%
3410	Other Contractual Services	9,271	20,530	25,915	5,385	26.2%
4100	Telephone, Cell, Pagers	6,141	27,024	34,680	7,656	28.3%
4200	Postage & Freight	6,756	7,500	11,000	3,500	46.7%
4310	Electricity	15,963	22,200	22,200	0	0.0%
4320	Water/Sewer	771	1,500	1,500	0	0.0%
4400	Rentals & Leases	7,337	7,480	8,850	1,370	18.3%
4500	Insurance	242,954	279,750	334,910	55,160	19.7%
4610	Vehicle Repairs	403	600	700	100	16.7%
4620	Repairs & Maintenance	35,420	35,740	50,790	15,050	42.1%
4700	Printing & Binding	2,564	2,880	2,880	0	0.0%
4910	Other Current Charges	88	100	110	10	10.0%
5100	Office Supplies	0	0	3,000	3,000	100.0%
5210	General Operating	8,367	5,900	14,975	9,075	153.8%
5225	Operating Supplies-Covid 19	512	0	0	0	0.0%
5250	Bank Fees & Service Charges	541	3,325	2,850	-475	-14.3%
5260	Gas & Diesel Expense	320	360	360	0	0.0%
5410	Publications and Memberships	488	450	495	45	10.0%
5500	Training	0	2,000	0	-2,000	n/a

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5511	Training Misc.-Covid 19	55,256	0	0	0	0.0%
8200	Aid to Private Organizations	11,000	12,000	12,600	600	5.0%
Total Operating Expenditures		444,382	431,839	539,815	107,976	25.00%
Capital Outlay						
6200	Building	0	0	205,000	205,000	100.0%
6120	Land Improvements	257,679	0	0	0	n/a
6310	Improve Other Than Building	32,473	7,600	19,334	11,734	154.4%
6410	Equipment	0	0	42,250	42,250	100.0%
Total Capital Outlay		32,473	7,600	266,584	258,984	3407.68%
Interfund Transfers & Other Uses						
9199	Transfers to Reserve	0	0	0	0	0.0%
9900	Contingency	0	100,862	100,000	-862	-0.9%
Total Interfund Transfers & Other Uses		0	100,862	100,000	-862	-0.85%
Total Expenditures		476,855	540,301	906,399	366,098	67.76%

25% or more increase:

Other Professional Services-Fiber Master Plan Consulting (25% of \$38,000) \$9,500

Other Contractual Services-API, Network Security

Telephone, Cell, Pagers-Replacement Phone Project Increase

Postage & Freight-Increase Postage for Town due to increase in notices

Repairs & Maintenance- Commission Chamber Improvements-Audio Video, Electrical

Office Supplies- Copier Paper supply for town switched from Town Clerk budget

General Operating-Parade Float increase, Backup Media, Fiber Transceiver, Server Rack

Buildings-Town Hall Roof Replacement

Improve Other Than Bldg.-Fiber Infrastructure (25% of \$77.336)

Equipment- IT Enhancement to security

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	76,644	105,000	105,000	0	0.0%
3112	Police Department Legal Fees	500	25,000	25,000	0	0.0%
	Total Operating Expenditures	77,144	130,000	130,000	0	0.0%
	Total Expenditures	77,144	130,000	130,000	0	0.00%

25% or more increase:

n/a

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

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	1,035,315	1,020,000	1,030,500	10,500	1.0%
Total Operating Expenditures		1,035,315	1,020,000	1,030,500	10,500	1.0%
Total Expenditures		1,035,315	1,020,000	1,030,500	10,500	1.03%

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Revenues						
312.60.00	Infrastructure One-Cent Surtax	1,435,218	1,360,000	1,425,000	65,000	4.8%
361.10.00	Pooled Cash - Interest	0	200	0	-200	n/a
361.11.00	State Board Accounts-Interest	21,767	15,000	4,500	-10,500	-70.0%
389.90.00	Transfer from Reserves	0	0	1,194,964	1,194,964	n/a
Revenue Totals		1,456,985	1,375,200	2,624,464	1,249,264	90.84%
Expenditures						
9101	Transfer to General Fund	649,771	685,000	1,773,931	1,088,931	159.0%
9140	Transfer to Utility Fund	0	0	850,533	850,533	100.0%
9199	Transfer to Surtax Reserve	0	690,200	0	-690,200	-100.0%
Expenditure Totals		649,771	1,375,200	2,624,464	1,249,264	90.84%

25% or more increase:

Transfer to General Fund- for Paving, Growth Management Building Engineering Costs, 6 Police Cars, Town Hall Re-roof, IT enhancements

Transfer to Utility Fund- WWTP

ESTIMATED REVENUES – UTILITIES

REVENUE BY SOURCE**Table 35: Utility Fund Revenue by Source Code**

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Solid Waste Assessments						
325.21.01	Solid Waste Fee Assessments	1,219,091	1,200,000	1,287,900	87,900	7.3%
325.21.10	Solid Waste Interim Assessments	4,523	2,000	3,220	1,220	61.0%
	Solid Waste Assessment Total	1,223,614	1,202,000	1,291,120	89,120	7.41%
Water Revenues						
343.30.00	Water Sales	1,251,142	1,300,000	1,411,644	111,644	8.6%
343.31.00	Turn on Fees	12,475	14,000	13,000	-1,000	-7.1%
343.32.00	Tap In Fee Includes Meter	0	0	0	0	n/a
343.33.00	Reconnect Fees	8,200	15,000	15,000	0	0.0%
343.35.00	Installation Fee - Meter	7,425	7,500	7,500	0	0.0%
343.36.00	Late Fees	31,850	34,795	34,218	-577	-1.7%
343.37.00	Other Revenue	2,775	3,000	3,000	0	0.0%
	Water Revenue Total	1,313,867	1,374,295	1,484,362	110,067	8.01%
Sewer Revenues						
343.50.00	Sewer Usage Fees	1,131,198	1,125,000	1,275,000	150,000	13.3%
343.57.00	Sewer Other Revenue	700	550	439	-111	-20.2%
	Sewer Revenue Totals	1,131,898	1,125,550	1,275,439	149,889	13.32%
Reuse Revenues						
343.51.00	Reuse Water Sales	150,636	135,000	162,000	27,000	20.0%
343.52.00	Reuse Turn on Fees	75	100	0	-100	-100.0%
343.53.00	Reuse Connection Fees	375	300	315	15	5.0%
343.54.00	Reuse Other Revenue	550	300	315	15	4.8%
	Reuse Revenue Totals	151,636	135,700	162,630	26,930	19.85%
Interest Earnings						
361.10.00	Pooled Cash - Interest	162	50	50	0	0.0%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
361.11.00	State Board Accounts - Interest	49,425	70,000	5,000	-65,000	-92.9%
361.15.00	SunTrust Money Market- Interest	630	500	0	-500	-100.0%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	n/a
	Interest Earnings Total	50,217	70,550	5,050	-65,500	-92.84%
Miscellaneous Revenue						
364.10-00	Proceeds from Sales & Trade-in	12,532	1,000	0	-1,000	-100.0%
369.40.00	Other Miscellaneous Revenue	18	100	0	-100	-100.0%
369.45.00	Other Revenue- Insurance Claims	2,821	5,000	2,500	-2,500	-50.0%
	Miscellaneous Revenue Total	15,371	6,100	2,500	-3,600	-59.02%
Transfers In						
282.00.00	Transfer from Committed Asset Fund	0	0	2,724,467	2,724,467	100.0%
381.10.00	Transfer From Special Revenue	0	0	850,533	850,533	100.0%
389.28.00	Transfer From Sewer Impact Fees	0	0	500,000	500,000	100.0%
389.29.00	Transfer From water Impact Fees	0	0	70,000	70,000	100.0%
389.90.00	Unassigned Utility Fund	0	852,600	2,890,000	2,037,400	100.0%
	Transfers In Total	0	852,600	7,035,000	6,182,400	725.1%
	Revenue	3,886,603	4,766,795	11,256,101	6,489,306	136.14%

EXPENSES – UTILITIES

EXPENSE RECAP BY OBJECT**Table 36: Utility Fund Expense Recap by Object**

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	574,751	580,515	701,015	120,500	20.8%
1400	Overtime	19,000	39,000	47,000	8,000	20.5%
2100	FICA Taxes	45,732	47,652	57,584	9,932	20.8%
2220	General Employee 401 Plan	39,565	41,983	49,200	7,217	17.2%
2310	Term Life	2,678	2,267	3,146	879	38.8%
2320	Health Insurance	192,633	170,548	218,727	48,179	28.2%
2325	Dental Insurance	4,879	4,635	4,935	300	6.5%
2375	Long Term Disability	4,040	3,389	4,703	1,314	38.8%
2400	Worker's Compensation	47,636	57,222	67,660	10,438	18.2%
Total Personnel Services		930,914	947,211	1,153,970	206,759	21.83%
Operating Expenditures						
3110	Other Professional Services	64,553	70,300	315,758	245,458	349.2%
3200	Accounting & Auditing	12,200	14,715	17,100	2,385	16.2%
3410	Other Contractual Services	111,492	147,941	273,736	125,795	85.0%
3450	Other Contractual Services-Solid Waste	1,121,500	1,203,000	1,203,352	352	0.0%
4000	Travel & Per Diem	2,050	2,050	2,050	0	0.0%
4100	Telephone, Cell, Pagers	26,099	32,680	37,028	4,348	13.3%
4200	Postage & Freight	12,550	12,550	12,550	0	0.0%
4310	Electricity	160,000	170,500	170,500	0	0.0%
4320	Water and Sewer	8,200	10,000	10,000	0	0.0%
4330	Villages Community Development District Wastewater Flow	500	500	500	0	0.0%
4400	Rentals & Leases	5,270	6,810	5,220	-1,590	-23.3%
4500	Insurance	154,616	188,780	225,936	37,156	19.7%
4610	Vehicle Repairs	16,800	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	261,075	251,915	279,605	27,690	11.0%
4700	Printing & Binding	2,990	2,270	2,270	0	0.0%
4800	Promotional Activities	15,000	16,500	16,500	0	0.0%
4910	Other Current Charges	2,195	2,270	2,270	0	0.0%
4915	Advertising	0	500	500	0	0.0%
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	132,320	161,820	29,500	22.3%
5214	Software Licensing	12,750	16,169	41,279	25,110	155.3%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	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	24,000	14,500	152.6%
5260	Gas & Diesel Expense	22,900	27,900	27,900	0	0.0%
5270	Uniform Expense	5,285	7,230	8,260	1,030	14.2%
5410	Publications and Memberships	1,645	1,600	1,600	0	0.0%
5500	Training	2,700	2,700	7,759	5,059	187.4%
	Total Operating Expenditures	2,196,243	2,355,080	2,871,873	516,793	21.94%
Capital Outlay						
6200	Buildings	0	627,000	6,200,000	5,573,000	888.8%
6310	Improvements Other Than Buildings	0	225,600	648,668	423,068	187.5%
6410	Equipment	45,000	256,366	128,030	-128,336	-50.1%
6420	Vehicles	35,000	0	47,250	47,250	100.0%
	Total Capital Outlay	80,000	1,108,966	7,023,948	5,914,982	533.4%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	255,000	166,048	206,310	40,262	24.25%
9900	Water Contingency	0	189,490	0	-189,490	-100.00%
	Total Interfund Transfers & Other Uses	255,000	355,538	206,310	-149,228	-41.97%
	Total Expenditures	3,462,157	4,766,795	11,256,101	6,489,306	136.14%

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	425,752	444,005	517,888	73,883	16.6%
1200	Regular Pay-PTO (paid time off) Cash Out	10,696	17,070	21,044	3,974	23.3%
1400	Overtime	26,327	25,000	30,000	5,000	20.0%
2100	FICA Taxes	32,358	37,392	43,802	6,410	17.1%
2220	General Employee 401 Plan	30,594	33,453	37,970	4,517	13.5%
2310	Term Life	1,666	1,811	2,430	619	34.2%
2320	Health Insurance	117,754	141,985	166,558	24,573	17.3%
2325	Dental Insurance	2,838	3,922	3,914	-8	-0.2%
2375	Long Term Disability	2,457	2,707	3,632	925	34.2%
2400	Worker's Compensation	22,805	45,214	50,560	5,346	11.8%
	Total Personnel Services	673,247	752,559	877,798	125,239	16.64%
Operating Expenditures						
3110	Other Professional Services	70,049	15,000	249,500	234,500	1563.3%
3200	Accounting & Auditing	8,176	8,175	8,550	375	4.6%
3410	Other Contractual Services	62,252	67,797	82,462	14,665	21.6%
4000	Travel & Per Diem	4	1,550	1,550	0	0.0%
4100	Telephone, Cell, Pagers	16,832	19,260	24,456	5,196	27.0%
4200	Postage & Freight	12,410	12,400	12,400	0	0.0%
4310	Electricity	50,581	49,500	49,500	0	0.0%
4320	Water and Sewer	646	1,250	1,250	0	0.0%
4400	Rentals & Leases	3,278	4,740	3,945	-795	-16.8%
4500	Insurance	82,077	94,340	112,968	18,628	19.7%
4610	Vehicle Repairs	7,868	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	97,964	59,470	64,240	4,770	8.0%
4700	Printing & Binding	1,471	1,740	1,740	0	0.0%
4800	Promotional Activities	16,493	16,500	16,500	0	0.0%
4910	Other Current Charges	125	2,195	2,195	0	0.0%
4920	Recording Fees	10	30	30	0	0.0%
4970	Bad Debt Expenses	6,269	0	0	0	n/a

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	589	2,500	2,500	0	0.0%
5210	General Operating	70,867	60,000	60,000	0	0.0%
5214	Software Licensing	27,975	14,961	30,814	15,853	106.0%
5250	Bank Fees & Service Charges	541	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	9,537	9,500	24,000	14,500	152.6%
5260	Gas & Diesel Expense	16,667	20,000	20,000	0	0.0%
5270	Uniform Expense	4,079	5,530	5,630	100	1.8%
5410	Publications and Memberships	677	1,100	1,100	0	0.0%
5500	Training	386	2,000	4,919	2,919	146.0%
	Total Operating Expenditures	567,823	486,738	797,449	310,711	63.84%
Capital Outlay						
6200	Buildings	29,477	0	0	0	n/a
6310	Improvements Other Than Buildings	123,411	225,600	629,334	403,734	179.0%
6410	Equipment	6,300	72,366	64,760	-7,606	-10.5%
6420	Vehicles	105,001	-	47,250	47,250	-100.0%
	Total Capital Outlay	264,189	297,966	741,344	443,378	148.80%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.0%
9900	Contingency	0	94,745	0	-94,745	-100.0%
	Total Interfund Transfers & Other Uses	72,500	167,245	72,500	-94,745	-56.65%
	Total Expenditures	1,577,759	1,704,508	2,489,091	784,583	46.03%

25% or more increase:

Other Professional Services-ERP Utilities Share (30% of \$750,000)

Software Licensing- IT Enhancements and additional backup software

Convenience Fee Costs-Increase due to switch to broader options for paying water bills

Training-Security training, GIS training, Analyst Training

Improvements other than Buildings- Fiber Infrastructure (25% of \$77,336)

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	18,356	24,300	25,758	1,458	6.0%
3410	Other Contractual Services	450	700	700	0	0.0%
3450	Other Contractual Services-Solid Waste	1,147,550	1,203,000	1,203,352	352	0.0%
	Total Operating Expenditures	1,166,356	1,228,000	1,229,810	1,810	0.15%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	110,500	21,048	61,310	40,262	191.3%
9900	Contingency					n/a
	Total Interfund Transfers & Other Uses	110,500	21,048	61,310	40,262	191.29%
	Total Expenditures	1,276,856	1,249,048	1,291,120	42,072	3.37%

25% or more increase:

Transfers to General Fund-Increase due to more solid waste customers

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	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	116,508	115,141	156,210	41,069	35.7%
1200	Regular Pay-PTO (paid time off) Cash Out	4,175	4,299	5,873	1,574	36.6%
1400	Overtime	15,274	14,000	17,000	3,000	21.4%
2100	FICA Taxes	9,505	10,260	13,782	3,522	34.3%
2220	General Employee 401 Plan	8,417	8,530	11,230	2,700	31.7%
2310	Term Life	449	456	716	260	57.0%
2320	Health Insurance	27,867	28,563	52,169	23,606	82.6%
2325	Dental Insurance	649	713	1,021	308	43.2%
2375	Long Term Disability	663	682	1,071	389	57.0%
2400	Worker's Compensation	5,822	12,008	17,100	5,092	42.4%
	Total Personnel Services	189,329	194,652	276,172	81,520	41.88%
Operating Expenditures						
3110	Other Professional Services	84,167	31,000	40,500	9,500	30.6%
3200	Accounting & Auditing	6,540	6,540	8,550	2,010	30.7%
3410	Other Contractual Services	76,159	79,444	190,574	111,130	139.9%
4000	Travel & Per Diem	5	500	500	0	0.0%
4100	Telephone, Cell, Pagers	6,157	13,420	12,572	-848	-6.3%
4200	Postage & Freight	408	150	150	0	0.0%
4310	Electricity	135,923	121,000	121,000	0	0.0%
4320	Water & Sewer	18,332	8,750	8,750	0	0.0%
4330	Villages Community Development District Wastewater Flow	0	500	500	0	0.0%
4400	Rentals & Leases	828	2,070	1,275	-795	-38.4%
4500	Insurance	82,077	94,440	112,968	18,528	19.6%
4610	Vehicle Repairs	844	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	96,868	192,445	215,365	22,920	11.9%
4700	Printing & Binding	395	530	530	0	0.0%
4910	Other Current Charges	75	75	75	0	0.0%
4915	Advertising	0	500	500	0	0.0%
5100	Office Supplies	179	250	250	0	0.0%
5210	General Operating	67,527	72,320	101,820	29,500	40.8%
5214	Software Licensing	5,410	1,208	10,465	9,257	766.3%
5260	Gas & Diesel Expense	5,696	7,900	7,900	0	0.0%
5270	Uniform Expense	1,183	1,700	2,630	930	54.7%

Account Number	Account Description	FY2020 Actuals	FY2021 Budget	FY2022 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	335	700	2,840	2,140	305.7%
	Total Operating Expenditures	589,108	640,342	844,614	204,272	31.90%
Capital Outlay						
6200	Buildings	0	627,000	6,200,000	5,573,000	889%
6310	Improvements Other Than Buildings	571,502	0.00	19,334	19,334	100%
6410	Equipment	49,997	184,000	63,270	-120,730	-65.6%
6420	Vehicles	35,619	0	0	0	0.0%
	Total Capital Outlay	657,118	811,000	6,282,604	5,471,604	674.67%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	72,500	72,500	72,500	0	0.00%
9900	Contingency	0	94,745	0	-94,745	-100.0%
	Total Interfund Transfers & Other Uses	72,500	167,245	72,500	-94,745	-56.65%
	Total Expenditures	1,508,055	1,813,239	7,475,890	5,662,651	312.29%

25% or more increase:

Other Professional Services- ERP Utilities Share (30% of \$750,000)

Accounting & Auditing- Annual Finance Report Audit

Other Contractual Services- Sludge Hauling/Disposal due to increase from Fruitland Park/Water Oak

General Operating- Increase due to Polymer (\$25,500) and increase in Sodium Hypochlorite expenses

Software Licensing- IT Enhancements and additional backup software

Uniform Expense- Increase in uniform maintenance and new employee costs

Training- GIS Instructor Led Training (33% of \$3,420) Continuing education unit training for operators

Building- WWTP