

# Fiscal Year 2023 Adopted Budget

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## Town of Lady Lake, Florida



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# TOWN OF LADY LAKE

## FISCAL YEAR 2023 ADOPTED BUDGET

October 1, 2022 – September 30, 2023

Ordinance 2022-14

### TOWN COMMISSION AND OFFICIALS

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

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

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## TRANSMITTAL LETTER/BUDGET MESSAGE

July 20, 2022

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

Enclosed is the proposed budget for fiscal year 2022/2023 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2022/2023 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$36,113,371.

### GENERAL FUND

The proposed General Fund revenues and expenditures total \$19,106,695 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 \$1,090,000. There is no increase for budget year 2022-2023. Fiscal year 2021-2022 also had no increase in fire assessment fees by the Villages Safety Department. The residential assessment rate is \$124.00. The per square foot charge for commercial property and institutional property rate is \$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 and Special Revenue Reserves to General Fund total \$4,471,284 which include \$1,500,000 for Growth Management and the Children's library to move in the library, \$258,550 for 5 Police cars, \$1,533,734 for partial funding for the Walking Trail, \$45,000 for Painting the Museum, Train Cars, \$500,000 for Financial Software (ERP) for Finance and Utility billing, \$234,000 for fiber within the town and \$400,000 for street paving.

Personnel Cost Include the following:

- Total number of positions are at 112, which includes three part-time employees (0.5 a position times 3 equals 1.5), 106 full-time employees and 5 Commissioners. Two new positions are requested, one is a part time animal control assistant in the Police Department and one in the new Communications Department under IT for a Graphic Designer/Video Production position. Library has requested one promotion and to move their part time position to full time, this would change their total positions from 9.5 to 10. Growth Management has requested to move their part time position to full time splitting their time 50/50 with Code Enforcement.
- Increase in wages for general employees with a raise of 5% and up to 2% performance increase as well as an in-range market adjustment or new minimum to some positions. Increase in wages for sworn employees under the collective bargaining agreement with a raise of 7% and up to 2% performance increase with adjustments for new minimum to some positions.
- The Town's portion of Police Pension contributions is 16% (local law plan), which was increased due to changes made to retirement qualifications.



- Medical premiums are budgeted at an estimated 12.5% increase.
- Dental premiums are budgeted at an estimated 15% increase.

Life Insurance and Long-Term Disability are budgeted with 15% increase, third 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 14,827,887, which include \$4,020,717 for General Fund, and \$10,807,170 for Utilities.
- The Town Commission budget includes an increase in the monthly wage stipend, \$5,000 for the volunteer dinner, \$3,650 for memberships, and an increased training budget of \$1,210 with \$7,000 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 new records management procedures and training have also been added.
- The Finance Department budget includes \$17,100 for 50% of the annual audit fees, and \$250,000 for new Finance (ERP) software selected in FY2022 and completed in FY2023/2024.
- The Human Resource budget includes \$100,000 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, \$24,000 for Site Plan reviews and \$1,500,000 (Surtax) to move the Growth Management department to the library including moving the children's library to the 2<sup>nd</sup> floor of the library.
- The Building Department budget contains training, software and hardware costs for the purchased community development software, \$245,000 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 and has an addition of a part time code enforcement officer.
- Information Technology Department budget consists of adding a position Graphic Designer/Video Production (\$194,167), Disaster Recovery/Security Services (\$14,500) and Security Instructor Led training (\$6,420) split between 3 departments
- The Police Department budget includes a new ACO part-time position, \$204,000 for Lake County Dispatch services and \$258,550 for 5 Police vehicles. There is an increase in repairs and maintenance costs for IT support
- The Library budget consists of one position moving from part-time to full-time (\$37,111) and book purchases at \$80,000 to keep the library's book supply current.

- The Parks and Recreation budget includes capital outlay with \$1,883,734 Walking Trail and \$45,000 to paint the Museum, train cars, deck and cabin. The budget also includes a request to purchase a commercial parking lot blower for \$14,000.
- Public Works Administration increased general operating to add EOC upgrades such as charging stations, AV equipment for \$7,500.
- The Public Works Road and Street budget includes \$20,000 for annual updates for 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, \$339,000 60% of Property & Liability insurance and 50% of Pollution Liability. Capital Outlay consists of \$78,000 (\$234,000 split 3 ways) for Fiber Infrastructure as well as \$96,065 of IT software and hardware costs.

### **SPECIAL REVENUE FUND**

The proposed Special Revenue Fund revenues and expenditures total \$1,427,550 respectively.

Revenues include estimated collections for Fiscal Year 2022 of \$1,427,550 from the one-cent tax which includes interest earned throughout the year.

Expenditures include a transfer to the General Fund of \$1,427,550 for the Growth Management/Children's library move, street paving, 5 Police vehicles, IT enhancements and fiber, painting the Museum, Train Cars, Deck, Cabin and Walking Trail. To meet all these requests, \$3,043,734 will come from Special Revenue Reserves directly to the General Fund.

### **UTILITIES FUND**

The proposed Utilities Fund revenues and expenses total \$15,579,126 respectively.

Highlighted Revenues Include:

- A 7.5% increase in water, sewer and reuse utility rates due to an increase of the CPI-U from January of 2021 to January of 2022.
- Solid waste fees are billed on the property tax bill as a solid waste assessment. The rate will increase to \$185 per year per residential unit. Waste Management's fee per unit will increase from \$12.58 to \$13.52 per month resulting in an increase in solid waste transfer to the town's general fund.
- The amount that Utilities reimburses the General Fund for GF services has increased from \$72,500 to \$160,500 due to an increase since 2015 in General Fund costs provided to Utilities.

Personnel Costs include the following:

- Increase in wages with a raise of 5% for employees and up to 2% performance increase as well as an in-range market adjustment or new minimum to some positions.

- All medical, dental, life, long term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 12.5%, Dental 15%, Life 15%, Long Term Disability 15%).

Highlighted Expenses Include:

- The Water Utility budget for Other Professional Services include \$150,000 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 \$2,100,000 for well four and five Phase II, \$78,000 for Fiber Infrastructure and \$22,075 for Computer Hardware.
- 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 \$138,797, an increase due to the difference between the raised fee of \$185 solid waste fee to offset increased Waste Management costs for approximately 8,050 customers.
- The Sewer Utility budget includes Wastewater Treatment Plant (WWTP) project costs for FY23 of \$8,500,000 for the second phase, 33% of the cost of Fiber Infrastructure \$78,000, \$110,000 for repairs and maintenance to Lift Stations, Pumps, Controls, etc. and \$101,250 for Sludge Disposal.

## 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

# 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	19,106,695	19,106,695
The Special Revenue Fund	1,427,550	1,427,550
The Utilities Fund	15,579,126	15,579,126
Total - All Funds	\$36,113,371	\$36,113,371

Table 2: Budget Summary Schedule — General Fund

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% of Total
Town Commission	48,729	24,460	0	0	0	73,189	0.38%
Town Manager	256,268	23,643	0	0	0	279,911	1.46%
Town Clerk	273,240	44,346	0	0	0	317,586	1.66%
Town Clerk-Elections	0	5,000	0	0	0	5,000	0.03%
Finance	442,015	330,104	0	0	0	772,119	4.04%
Human Resources/Risk Management	207,295	181,800	0	0	0	389,095	2.04%
Growth Management	378,905	130,027	1,500,000	0	0	2,008,932	10.51%
Building Department	125,820	366,192	0	0	0	492,012	2.58%
Code Enforcement	106,445	35,296	0	0	0	141,741	0.74%
Information Technology	451,663	193,254	0	0	0	644,917	3.38%
Communications	92,833	100,846	0	0	0	193,679	1.01%
Police Department	3,911,106	840,110	280,625	0	0	5,031,841	26.34%
Police Department-Villages Detail	215,115	7,200	0	0	0	222,315	1.16%
Library and Information Services	666,878	203,477	110,000	0	0	980,355	5.13%
Parks and Recreation Department	591,889	357,878	1,942,734	0	0	2,892,501	15.14%
Community Building/Recreation Facility		25,050	0	0	0	25,050	0.13%
Public Works Administration	255,445	84,105	13,293	0	0	352,843	1.85%
Other Government Services-Facilities Maint	152,056	12,766	0	0	0	164,822	0.86%
Other Government Services-Motor Pool	195,910	29,483	0	0	0	225,393	1.18%
Public Works-Streets Maintenance	941,305	933,737	0	0	0	1,875,042	9.81%
Other Government Services-Town Hall	0	513,287	174,065	100,000	0	787,352	4.12%
Legal Services	0	141,000	0	0	0	141,000	0.74%
Villages Fire Protection District	0	1,090,000	0	0	0	1,090,000	5.70%
To Reserve	0		0	0	0		0.00%
FY2023 Budget Totals	9,312,917	5,673,061	4,020,717	100,000	0	19,106,695	100.00%
% of Total Budget	48.74%	29.69%	21.04%	0.52%	0.00%		100.00%
FY2022 Budget Totals	8,225,250	5,395,579	1,558,653	100,000	0	15,279,482	

Personnel cost includes the Police Pension State Casualty Premium Check (Estimated \$136,400) and a wage increase of 5% with up to 2% performance increase for general employees. A wage increase of 7% with up to 2% performance for sworn police under the collective bargaining agreement.

Total Increase in Operating is \$277,482 which includes Finance/HR ERP software and Software (licensing and security).

Total Increase in Capital Spending is \$2,462,064 includes the P&R walking trail, GM building, Police vehicles, paving, ERP software, fiber and painting the Museum, train cars and deck.

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	986,642	795,494	2,207,095	160,500	0	4,149,731	26.6%
Solid Waste	0	1,335,653	0	138,797	0	1,474,450	9.5%
Sewer	289,700	904,670	8,600,075	160,500	0	9,954,945	63.9%
<b>FY2023 Budget Totals</b>	<b>1,276,342</b>	<b>3,035,817</b>	<b>10,807,170</b>	<b>459,797</b>	<b>0</b>	<b>15,579,126</b>	<b>100.0%</b>
<b>% of Total Budget</b>	<b>8.2%</b>	<b>19.5%</b>	<b>69.4%</b>	<b>3.0%</b>	<b>0</b>		<b>100.0%</b>
<b>FY2022 Budget</b>	<b>1,153,970</b>	<b>2,871,873</b>	<b>7,023,948</b>	<b>355,538</b>	<b>0</b>	<b>4,766,795</b>	
<b>Change from Prior Year</b>	<b>10.6%</b>	<b>5.7%</b>	<b>53.9%</b>	<b>29.3%</b>	<b>0.0%</b>	<b>226.8%</b>	

**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	80,000	General Revenue
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>



**CAPITAL IMPROVEMENTS AND EQUIPMENT****GENERAL FUND****Table 5: General Fund - Paid from Sales Surtax / Committed Asset Fund/ Impact Fees**

Description	Department	Building	Equipment	Vehicles	Improvements	Funding Source
New Building	Growth Management	1,500,000	0	0	0	Special Revenue
Vehicles	Police	0	0	258,550	0	Special Revenue
IT/ERP-Project Software Phase II	Various Departments	0	500,000	0	0	Special Revenue
IT/Fiber Infrastructure	Various Departments	0	0	0	234,000	Special Revenue
Walking Trail	Parks & Recreation	0	0	0	1,883,734	350,000 P&R Impact Fees 1,533,734 Special Revenue
Museum Painting	Parks & Recreation	0	0	0	45,000	Special Revenue
Pavement Management Plan	Roads & Street	0	0	0	400,000	Special Revenue
<b>Total</b>		<b>1,500,000</b>	<b>500,000</b>	<b>258,550</b>	<b>2,562,734</b>	<b>4,821,284</b>

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

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Vehicles	Funding Source
Engineering/ Construction Well 4&5 / Phase 2	Water	2,100,000	0	0	0	Water Revenue
GPS Collection Hardware	Water	0	7,020	0	0	Water Revenue
IT/ERP-Project Software Phase II	Water	0	150,000	0	0	Special Revenue
Fiber Infrastructure	Water/ Sewer	156,000	0	0	0	Special Revenue
Hardware Lifecycle Program	Water/ Sewer	0	44,150	0	0	Water-Sewer Revenue
Wastewater Treatment Plant Engineering/ Construction Phase 2	Sewer	8,500,000	0	0	0	Water-Sewer Revenue ARPA Funds
<b>Total</b>		<b>10,756,000</b>	<b>201,170</b>	<b>0</b>	<b>0</b>	<b>10,957,170</b>

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

	FY2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
<b>General Fund</b>			
Commission	5	5	5
Town Manager	2	2	2
Town Clerk	2	3	3
Finance	4.5	5	4.5 <sup>(6)</sup>
Human Resources & Risk Management	2	2	2.5 <sup>(6)</sup>
Growth Management	3.5	3.5	3.5 <sup>(1) (5)</sup>
Information Technology	3	4.5	4 <sup>(1) (6)</sup>
Communications			1 <sup>(4)</sup>
Other Government Services- Facilities Maintenance	2	2	2
Other Government Services- Motor Pool	2	2	2
Police Department Support	6	6	6.5 <sup>(1) (3)</sup>
Police Sworn Officers	28	28	28
Police Villages Sworn Officers	2	2	2
Building Services	2	2	2
Code Enforcement	1	1	1.5 <sup>(5)</sup>
Public Works - Administration	2	2	2
Public Works - Streets Maintenance	10	10	10
Library & Information Services	9.5	9.5	10 <sup>(2)</sup>
Parks & Recreation	6	6	6
<b>Sub-Total General Fund</b>	<b>92.5</b>	<b>95.5</b>	<b>97.5</b>
<b>Enterprise Fund</b>			
Water Utilities	11	11	11.5 <sup>(6)</sup>
Sewer Utilities	2	3	3
<b>Sub-Total Enterprise Fund</b>	<b>13</b>	<b>14</b>	<b>14.5</b>
<b>Total Positions</b>	<b>105.5</b>	<b>109.5</b>	<b>112</b>

## Notes:

- (1) Totals include Part-time Positions
- (2) Library - move one Part Time to Full Time Position
- (3) Police Dept-Addition of Part Time ACO Assistant Position
- (4) IT – Addition of Graphic Designer/Video Production Position -new Department Communications
- (5) GM/CE-move Part Time Tech to Full time split 50/50 Growth Management and Code Enforcement
- (6) One position split 50/50 with another department

## MILLAGE RATE ANALYSIS – FISCAL YEAR

**Table 8: Taxable Value**

Taxable Value	
Taxable value this year (DR-420)	\$1,488,419,241
Taxable value last year (DR-422)	1,351,315,024
Total increase in net taxable value this year resulting in an 10.1% increase, which includes new construction of \$13,381,163 and increased values of \$123,723,054	\$137,104,217

**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.	3.1044	\$4,620,649 x 95%= \$4,389,617
Last year's millage rate is 9.40% higher than the current year's rolled back rate.	3.3962	\$5,054,969 x 95.4% = \$4,802,221
Majority vote maximum rate, which is 7.4% increase over the current year's rolled back rate and 1.9% decrease over last year's final rate.  Any of the above rates would require at least three affirmative votes.	3.3326	\$4,589,336 x 95% = \$4,359,869
Two-thirds vote maximum rate requiring four affirmative votes of the Town Commission, which is a 18.09% increase over the current year's rolled back rate.	3.6659	\$5,456,396 x 95.4% = \$5,183,576

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

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Calculation of various millage levies for voting requirements.

The current year's rolled back rate is 3.1044. Since the Town did not approve the majority vote maximum millage rate of 3.4353 last year and since the prior year operating millage rate from Current Year Form DR-420MMP, Line 14 (3.3962) is less than the Prior year maximum millage rate with a majority vote, Line 3 (3.1401), the rolled-back rate based on prior year majority-vote maximum millage has 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	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Property Tax</b>						
311.10.00	Current Ad Valorem Taxes*	4,257,976	4,389,006	4,802,221	413,215	9.4%
311.20.00	Delinquent Ad Valorem Taxes	7,889	6,327	3,000	-3,327	-52.6%
	<b>Property Tax Total</b>	<b>4,265,865</b>	<b>4,395,333</b>	<b>4,805,221</b>	<b>409,888</b>	<b>9.3%</b>
<b>Local Option Taxes</b>						
312.30.00	County Gas Tax (9 <sup>th</sup> Cent)	20,028	20,000	20,500	500	2.5%
312.41.00	Local Option Gas Tax	253,086	250,000	255,000	5,000	2.0%
312.52.00	Casualty Insurance Premium Tax	124,683	145,000	136,400	-8,600	-5.9%
	<b>Local Option Taxes Total</b>	<b>397,797</b>	<b>415,000</b>	<b>411,900</b>	<b>-3,100</b>	<b>-0.7%</b>
<b>Utility Service Taxes</b>						
314.10.00	Electric - Duke Energy	885,154	900,000	875,000	-25,000	-2.8%
314.11.00	Electric - Sumter Electric Cooperative Inc. (SECO)	262,744	265,000	280,000	15,000	5.7%
314.30.00	Water - Villages Community Development District (VCDD)	94,723	100,000	100,000	0	0.0%
314.31.00	Water - Water Oak	10,356	12,000	12,000	0	0.0%
314.32.00	Water - Lady Lake	82,321	85,000	89,000	4,000	4.7%
314.40.00	Gas	26,736	27,000	31,000	4,000	14.8%
	<b>Utility Service Taxes Total</b>	<b>1,362,034</b>	<b>1,389,000</b>	<b>1,387,000</b>	<b>-2,000</b>	<b>-0.1%</b>
<b>Communications Services Tax</b>						
315.10.00	Communications Services Tax	552,565	575,000	550,000	-25,000	-4.3%
	<b>Communications Services Tax Total</b>	<b>552,565</b>	<b>575,000</b>	<b>550,000</b>	<b>-25,000</b>	<b>-4.3%</b>
<b>Permits &amp; Fees</b>						
316.10.00	Town Business Tax	47,955	47,000	0	-47,000	-100.0%
316.11.00	Town Business Tax - Penalty	1,012	1,200	0	-1,200	-100.0%
322.10.00	Building Permits and Inspections	298,564	300,000	300,000	0	0.0%
322.11.00	Re-Inspection Fees	14,550	13,000	14,000	1,000	7.7%
329.05.00	Building Plan Review Fees	19,323	30,000	35,000	5,000	16.7%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
329.06.00	Fire Inspection/Plan /Revision /Plan Fee	34,794	22,500	35,000	12,500	55.6%
329.12.00	Building Permit Administration Fees	11,980	14,000	10,500	-3,500	-25.0%
329.15.00	Tree Permit Fees	4,450	8,000	8,200	200	2.5%
329.20.00	Sign Permit Fees	7,260	7,000	7,500	500	7.1%
329.30.00	Site Plan Review Fees	10,400	10,000	3,000	-7,000	-70.0%
329.35.00	Subdivision Fees	24,580	45,000	40,000	-5,000	-11.1%
329.45.00	Zoning Fees	22,975	23,000	25,000	2,000	8.7%
329.55.00	Solicitation Permits	10	20	20	0	0.0%
329.65.00	Comprehensive Plan Amendment Fees	10,150	5,000	4,000	-1,000	-20.0%
329.70.00	Annexation Fees	5,000	3,500	1,200	-2,300	-65.7%
	<b>Permits &amp; Fees Total</b>	<b>513,003</b>	<b>529,220</b>	<b>483,420</b>	<b>-45,800</b>	<b>-8.7%</b>
<b>Franchise Fees</b>						
323.10.00	Electric - Duke Energy	957,770	960,855	980,000	19,145	2.0%
323.11.00	Electric - SECO	323,083	335,000	355,000	20,000	6.0%
323.40.00	Gas	32,682	28,000	40,000	12,000	42.9%
323.70.00	Solid Waste	227,610	230,000	245,000	15,000	6.5%
	<b>Franchise Fees Total</b>	<b>1,541,145</b>	<b>1,553,855</b>	<b>1,620,000</b>	<b>66,145</b>	<b>4.3%</b>
<b>Special Assessments</b>						
325.22.00	Fire Assessments - Villages	1,044,048	1,030,500	1,090,000	59,500	5.8%
	<b>Special Assessments Total</b>	<b>1,044,048</b>	<b>1,030,500</b>	<b>1,090,000</b>	<b>59,500</b>	<b>5.8%</b>
<b>Federal &amp; State Revenue Sharing</b>						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	1,572	4,740	4,500	-240	-5.1%
331.24.00	Federal FEMA Disaster Grant	0	8,183	8,183	0	0.0%
331.33.00	Federal Grant-Covid 19	868,627	0	0	0	n/a
331.35.00	American Rescue Plan Act (ARPA)	4,011,837	0	0	0	n/a
331.36.00	Traffic Homicide Investigation, Equipment	0	0	3,265	3,265	n/a
331.37.00	Portable Forensic Workstation	0	0	2,218	2,218	n/a
334.21.00	State Disaster Grant	0	455	455	0	0.1%



Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	417,480	347,000	450,000	103,000	29.7%
335.13.00	State Revenue Sharing - Fuel Tax	117,836	101,000	130,000	29,000	28.7%
335.14.00	Mobile Home Licenses	40,732	44,000	52,000	8,000	18.2%
335.15.00	Alcohol Beverage Licenses	15,178	15,000	15,000	0	0.0%
335.18.00	1/2 Cent Sales Tax	1,071,230	1,200,000	1,165,000	-35,000	-2.9%
335.49.00	State Transportation Revenue	52,577	53,155	12,894	-40,261	-75.7%
	<b>Federal &amp; State Revenue Sharing Total</b>	<b>6,597,069</b>	<b>1,773,533</b>	<b>1,843,515</b>	<b>69,982</b>	<b>3.9%</b>
<b>Lake County Grants and Fees</b>						
337.70.00	County Library Agreement	140,963	141,000	146,630	5,630	4.0%
	<b>Lake County Grants &amp; Fees Total</b>	<b>140,963</b>	<b>141,000</b>	<b>146,630</b>	<b>5,630</b>	<b>4.0%</b>
<b>Police Services, Fines, and Fees</b>						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service - Private Detail	50,663	45,000	112,000	67,000	148.9%
342.12.00	Police Service - Animal Pick Up Fee	0	100	0	-100	-100.0%
342.20.00	Police Service- Parking Violations	1,505	1,000	2,100	1,100	110.0%
342.70.00	Police Service- Foreclosed Property Registration Fee	2,850	3,500	3,000	-500	-14.3%
342.90.00	Police Service - Other Public Safety Charges	8,245	13,000	8,500	-4,500	-34.6%
344.90.00	Road and Street Revenue	60,754	42,000	55,000	13,000	31.0%
347.10.00	Library Fees – Out of County	5,135	4,700	6,500	1,800	38.3%
354.10.00	Animal Control Citations	2,192	500	1,500	1,000	200.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
354.20.00	Code Enforcement Fines	1,653	1,300	2,500	1,200	92.3%
354.30.00	Code Enforcement Lot Clearing	0	300	0	-300	-100.0%
359.10.00	Police Education – Second Dollar	2,319	1,700	2,400	700	41.2%
	<b>Police Services, Fines &amp; Fees Total</b>	<b>235,316</b>	<b>213,100</b>	<b>293,500</b>	<b>80,400</b>	<b>37.7%</b>
<b>Interest and Other Earnings</b>						
361.10.00	Interest Earnings - Pooled Cash	58	40	100	60	150.0%
361.11.00	Interest Earnings – Small Business Association	8,595	15,000	10,000	-5,000	-33.3%
361.13.00	Interest Earnings-Other	0	0	0	0	n/a
361.16.00	Interest Earnings-Florida Class	10,384	16,000	14,000	-2,000	-12.5%
	<b>Interest &amp; Other Earnings Total</b>	<b>19,037</b>	<b>31,040</b>	<b>24,100</b>	<b>-6,940</b>	<b>-22.4%</b>
<b>Other Revenues</b>						
347.11.00	Library Other Revenue	1,560	3,000	4,000	1,000	33.3%
347.20.00	Recreation Program Fees	1,110	2,500	2,500	0	0.0%
349.10.00	Copies and Certifications	718	400	500	100	25.0%
351.10.00	Court Fines	17,889	12,000	21,000	9,000	75.0%
352.10.00	Library Fines	2,472	1,200	3,000	1,800	150.0%
362.10.00	Rental Fees - Community Building	1,955	17,000	12,000	-5,000	-29.4%
362.11.00	Rental Fees - Library Meeting Rooms	15	17,000	700	-16,300	-95.9%
362.20.00	Rental Fees - Heritage Park	80	100	50	-50	-50.0%
362.31.00	Tower Rentals	36,192	34,745	37,000	2,255	6.5%
364.10.00	Fixed Assets-Proceeds Sale or Trade	26,015	20,000	25,000	5,000	25.0%
365.10.00	Proceeds Material & Scrap	370	200	500	300	150.0%
365.20.00	Gain or Loss Asset Resale	6,480	200	200	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
366.10.00	Animal Control Private Contribution/Donations	7,738	5,500	2,600	-2,900	-52.7%
366.20.00	Library Donations	4,546	2,400	2,000	-400	-16.7%
366.30.00	Police Safety Donations	7,300	7,000	500	-6,500	-92.9%
366.35.00	Police K-9 Donations	0	300	200	-100	-33.3%
366.40.00	Parks & Recreation Contribution/Donations	700	700	200	-500	-71.4%
366.55.00	Tree & Beautification Donation	475	500	200	-300	-60.0%
369.05.00	Fuel Tax Refund	8,100	8,000	8,000	0	0.0%
369.40.00	Other Miscellaneous Revenues	20,956	5,000	12,000	7,000	140.0%
369.45.00	Insurance Claim Proceeds	25,192	7,000	6,000	-1,000	-14.3%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	0	0	0	0	n/a
<b>Other Revenues Total</b>		<b>169,863</b>	<b>144,745</b>	<b>138,150</b>	<b>-6,595</b>	<b>-4.6%</b>
<b>Transfers In</b>						
381.10.00	Transfer From Special Revenue	400,000	1,773,931	1,427,550	-346,381	-19.5%
382.10.00	Water Transfer	72,500	72,500	160,500	88,000	121.4%
382.20.00	Sewer Transfer	72,500	72,500	160,500	88,000	121.4%
382.30.00	Solid Waste Transfer	21,048	61,310	138,797	77,487	126.4%
389.26.00	Parks & Recreation Impact Fee Transfer	0	495,000	350,000	-145,000	-29.3%
389.80.00	Capital Asset Assigned Fund	0	612,915	1,032,178	419,263	68.4%
389.85.00	Transfer from Special Revenue Reserve	0	0	3,043,734	3,043,734	100.0%
389.90.00	Transfer from Fund Balance Reserves	0	0	0	0	n/a
<b>Transfers In Total</b>		<b>566,048</b>	<b>3,088,156</b>	<b>6,313,259</b>	<b>3,225,103</b>	<b>104.4%</b>
<b>Total General Fund Revenues</b>		<b>17,404,753</b>	<b>15,279,482</b>	<b>19,106,695</b>	<b>3,827,213</b>	<b>25.0%</b>

\* Millage at current rate of 3.3962

# EXPENDITURES – GENERAL FUND

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1100	Executive Salaries	36,900	42,900	45,045	2,145	5.0%
1200	Regular Pay	4,692,791	5,070,880	5,717,476	646,596	12.8%
1400	Overtime	165,000	166,500	198,500	32,000	19.2%
1410	Overtime-Special Detail	21,500	21,500	22,500	1,000	4.7%
1420	Off Duty Detail	67,000	67,000	112,000	45,000	67.2%
1530	Police Incentive Pay	24,720	22,440	26,640	4,200	18.7%
2100	FICA Taxes	383,235	413,244	469,157	55,913	13.5%
2210	Department Head 401 Plan	58,719	66,469	73,604	7,135	10.7%
2220	General Employee 401 Plan	146,746	154,217	179,883	25,666	16.6%
2240	Police Retirement	215,644	309,252	335,206	25,954	8.4%
2241	State Casualty Insurance Premium Tax	130,000	130,000	135,000	5,000	3.8%
2310	Term Life	17,662	22,149	25,117	2,968	13.4%
2320	Health Insurance	1,110,112	1,291,653	1,417,451	125,798	9.7%
2325	Dental Insurance	30,664	29,784	32,059	2,275	7.6%
2375	Long Term Disability	26,408	33,117	37,552	4,435	13.4%
2400	Worker's Compensation	362,827	384,145	485,727	101,582	26.4%
<b>Total Personnel Services</b>		<b>7,489,928</b>	<b>8,225,250</b>	<b>9,312,917</b>	<b>1,087,667</b>	<b>14.5%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	207,770	720,149	610,774	-109,375	-15.2%
3112	Police Legal Services	25,000	25,000	28,000	3,000	12.0%
3200	Accounting & Auditing	17,985	18,100	17,100	-1,000	-5.5%
3410	Other Contractual Services	2,031,815	1,870,540	2,032,117	161,577	8.6%
4000	Travel & Per Diem	26,960	31,340	35,585	4,245	13.5%
4100	Telephone, Cell, Pagers	120,376	135,544	116,888	-18,656	-13.8%
4200	Postage & Freight	9,100	12,600	12,600	0	0.0%
4310	Electricity	282,508	283,008	307,618	24,610	8.7%
4320	Water/Sewer	92,190	97,110	120,944	23,834	24.5%
4340	Waste Disposal	450	450	450	0	0.0%
4400	Rentals & Leases	24,252	30,032	30,032	0	0.0%
4499	Rentals & Leases (Friends Donations)	2,520	2,520	2,520	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4500	Insurance	281,761	337,300	341,390	4,090	1.2%
4610	Vehicle Repairs	84,710	94,225	94,835	610	0.6%
4620	Repairs & Maintenance	247,307	288,923	342,096	53,173	18.4%
4622	Road Resurfacing	400,000	400,000	400,000	0	0.0%
4700	Printing & Binding	20,255	21,955	26,655	4,700	21.4%
4800	Promotional Activities	19,375	23,575	42,400	18,825	79.9%
4910	Other Current Charges	2,355	2,805	2,945	140	5.0%
4915	Advertising	14,660	13,400	12,350	-1,050	-7.8%
4920	Recording Fees	3,015	3,025	3,550	525	17.4%
4930	Employee Programs	13,500	17,500	17,500	0	0.0%
4950	Lights of Lady Lake	7,500	9,000	11,000	2,000	22.2%
4995	Police Trust Fund Expense	1,000	1,000	1,000	0	0.0%
4996	Police-Animal Control Donation Expense	2,000	2,000	2,000	0	0.0%
4997	Police K-9 Donation Expense	0	1,000	1,000	0	0.0%
5100	Office Supplies	20,620	21,852	24,282	2,430	11.1%
5210	General Operating	262,156	353,517	394,491	40,974	11.6%
5212	Historical Society Expense	10,000	12,000	12,000	0	0.0%
5214	Software Licensing	110,542	236,997	287,163	50,166	21.2%
5221	Contributions Tree & Beautification Expense	5,000	5,000	5,000	0	0.0%
5245	Bullet Proof Vest Grant	4,050	4,050	4,500	450	11.1%
5250	Bank Fees & Service Charges	3,325	2,850	850	-2,000	-70.2%
5260	Gas & Diesel Expense	172,449	174,649	181,674	7,025	4.0%
5270	Uniform Expense	38,410	40,452	43,174	2,722	6.7%
5299	Library Donation Expense	1,000	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	20,000	20,000	22,000	2,000	10.0%
5410	Publications and Memberships	19,900	20,650	21,245	595	2.9%
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	27,275	39,361	41,783	2,422	6.2%
5530	Training Miscellaneous-Mental Health	5,000	5,000	5,000	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
8200	Aid to Private Organizations	12,000	12,600	13,000	400	3.2%
<b>Total Operating Expenditures</b>		<b>4,652,641</b>	<b>5,394,629</b>	<b>5,673,061</b>	<b>278,432</b>	<b>6.0%</b>
<b>Capital Outlay</b>						
6200	Buildings	285,000	496,500	1,545,000	1,048,500	211.2%
6310	Improvements Other Than Building	7,600	544,334	2,005,027	1,460,693	268.3%
6410	Equipment	21,855	137,416	132,140	-5,276	-3.8%
6420	Vehicles	38,775	305,652	258,550	-47,102	-15.4%
6600	Books, Publications, Library Material	65,000	74,751	80,000	5,249	7.0%
<b>Total Capital Outlay</b>		<b>418,230</b>	<b>1,558,653</b>	<b>4,020,717</b>	<b>2,462,064</b>	<b>588.7%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9140	Transfers to Utility	0	0	0	0	n/a
9199	Transfers To Reserve	0	0	0	0	n/a
9900	Contingency	100,862	100,000	100,000	0	0.0%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>100,862</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>12,661,661</b>	<b>15,278,532</b>	<b>19,106,695</b>	<b>3,828,163</b>	<b>30.2%</b>

# COMMISSION

## **James Rietz**

Mayor/Commissioner-Ward 5

## **Ruth Kussard**

Commissioner-Ward 1

## **Anthony Holden**

Commissioner-Ward 2

## **Ed Freeman**

Commissioner-Ward 3

## **Paul F. Hannan**

Commissioner-Ward 4



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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1100	Executive Salaries	36,600	42,900	45,045	2,145	5.0%
2100	FICA Taxes	2,817	3,282	3,446	164	5.0%
2400	Worker's Compensation	90	197	238	41	20.8%
	<b>Total Personnel Services</b>	<b>39,507</b>	<b>46,379</b>	<b>48,729</b>	<b>2,350</b>	<b>5.067%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	1,109	3,500	7,000	3,500	100.0%
4100	Telephone, Cell, Pagers	0	0	540	540	100.0%
4700	Printing & Binding	40	75	75	0	0.0%
4800	Promotional Activities	3,810	3,675	5,000	1,325	36.1%
5210	General Operating	218	725	825	100	13.8%
5214	Software Licensing	2,674	5,635	6,160	525	9.3%
5410	Publications and Memberships	3,121	3,475	3,650	175	5.0%
5500	Training	649	1,110	1,210	100	9.0%
	<b>Total Operating Expenditures</b>	<b>11,621</b>	<b>18,195</b>	<b>24,460</b>	<b>6,265</b>	<b>34.43%</b>
	<b>Total Expenditures</b>	<b>51,128</b>	<b>64,574</b>	<b>73,189</b>	<b>8,615</b>	<b>13.34%</b>

25% of more increase:

4000-Elected Municipal Officials School/Lake County Days/Lodging, Meals &amp; Ethics Course

4100-Ipad Connectivity

4800-Volunteer Dinner

# TOWN MANAGER

**William Lawrence**

Town Manager

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	242,889	165,797	180,235	14,438	8.7%
1200	Regular Pay-PTO (paid time off) Cash Out	1,605	6,377	6,933	556	8.7%
2100	FICA Taxes	13,480	13,260	14,415	1,155	8.7%
2210	Department Head 401 Plan	13,310	8,569	9,041	472	5.5%
2220	General Employee 401 Plan	2,514	2,604	3,576	972	37.3%
2310	Term Life	580	778	846	68	8.7%
2320	Health Insurance	32,104	36,168	38,259	2,091	5.8%
2325	Dental Insurance	649	681	709	28	4.1%
2375	Long Term Disability	948	1,163	1,265	102	8.8%
2400	Worker's Compensation	407	791	989	198	25.0%
<b>Total Personnel Services</b>		<b>308,486</b>	<b>236,188</b>	<b>256,268</b>	<b>20,080</b>	<b>8.50%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	30454	0	0	0	0.0%
3410	Other Contractual Services	0	0	4,500	0	100%
4000	Travel & Per Diem	983	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	1,352	1,932	1,704	-228	-11.8%
4610	Vehicle Repairs & Maintenance	9	575	575	0	0.0%
4620	Repairs & Maintenance	0	285	285	0	0.0%
4700	Printing & Binding	40	100	100	0	0.0%
5100	Office Supplies	111	500	500	0	0.0%
5210	General Operating	537	1,810	850	-960	-53.0%
5214	Software Licensing	1,515	4,817	4,890	73	1.5%
5260	Gas & Diesel	353	2,500	2,500	0	0.0%
5410	Publications and Memberships	45	865	1,995	1,130	130.6%
5500	Training	450	1,644	1,744	100	6.1%
<b>Total Operating Expenditures</b>		<b>35,849</b>	<b>19,028</b>	<b>23,643</b>	<b>4,615</b>	<b>24.25%</b>
<b>Total Expenditures</b>		<b>344,335</b>	<b>255,216</b>	<b>279,911</b>	<b>24,695</b>	<b>9.68%</b>

25% of more increase:

5410-Conference Increased Costs

# TOWN CLERK

## **Nancy Wilson**

Town Clerk

- Elections

## TOWN CLERK

Table 14: Expenditures by Object - Town Clerk

001-1202-512

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	119,320	168,064	194,314	26,250	15.6%
1200	Regular Pay-PTO (paid time off)	4,100	6,464	7,474	1,010	15.6%
	Cash Out					
1400	Overtime	0	0	0	0	n/a
2100	FICA Taxes	9,465	13,442	15,542	2,100	15.6%
2210	Department Head 401 Plan	0	6,142	6,742	600	9.8%
2220	General Employee 401 Plan	7,978	5,478	5,881	403	7.4%
2310	Term Life	353	788	912	124	15.7%
2320	Health Insurance	21,015	52,169	38,881	-13,288	-25.5%
2325	Dental Insurance	703	1,021	1,063	42	4.1%
2375	Long Term Disability	520	1,179	1,364	185	15.7%
2400	Worker's Compensation	455	802	1,067	265	33.0%
<b>Total Personnel Services</b>		<b>163,909</b>	<b>255,549</b>	<b>273,240</b>	<b>17,691</b>	<b>6.92%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,948	4,350	3,850	-500	-11.5%
3410	Other Contractual Services	2,491	85	10,500	10,415	12252.9%
4000	Travel & Per Diem	0	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	751	1,404	2,076	672	47.9%
4620	Repairs & Maintenance	499	1,418	800	-618	-43.6%
4700	Printing & Binding	2,768	5,600	5,600	0	0.0%
4915	Advertising	1,687	1,000	1,000	0	0.0%
4920	Recording Fees	599	500	500	0	0.0%
5100	Office Supplies	2,054	600	800	200	33.3%
5210	General Operating	734	6,680	3,800	-2,880	-43.1%
5214	Software Licensing	5,090	18,935	11,894	-7,041	-37.2%
5410	Publications and Memberships	325	770	510	-260	-33.8%
5500	Training	0	1,016	1,016	0	0.0%
<b>Total Operating Expenditures</b>		<b>18,946</b>	<b>44,358</b>	<b>44,346</b>	<b>-12</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>182,855</b>	<b>299,907</b>	<b>317,586</b>	<b>17,679</b>	<b>5.89%</b>

25% or more increase:

3410 Records Management

4100 Long Distance, Phone System, Broadband

5100 Office Supplies

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	8,000	5,000	-3,000	-37.5%
<b>Total Operating Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>5,000</b>	<b>-3,000</b>	<b>-37.5%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>8,000</b>	<b>5,000</b>	<b>-3,000</b>	<b>-37.5%</b>

25% or more increase:

n/a

**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	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	279,516	276,307	308,662	32,355	11.7%
1200	Regular Pay-PTO (paid time off) Cash Out	7,869	10,627	11,872	1,245	11.7%
2100	FICA Taxes	21,574	22,108	24,697	2,589	11.7%
2210	Department Head 401 Plan	7,327	7,588	8,525	937	12.3%
2220	General Employee 401 Plan	12,955	12,832	14,658	1,826	14.2%
2310	Term Life	1,101	1,380	1,539	159	11.5%
2320	Health Insurance	40,689	62,841	66,473	3,632	5.8%
2325	Dental Insurance	1,216	1,532	1,594	62	4.0%
2375	Long Term Disability	1,630	2,064	2,301	237	11.5%
2400	Workers Compensation	653	1,318	1,694	376	28.5%
<b>Total Personnel Services</b>		<b>374,530</b>	<b>398,597</b>	<b>442,015</b>	<b>43,418</b>	<b>10.89%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,279	377,000	252,000	-125,000	-33.2%
3200	Accounting & Auditing	16,025	18,100	17,100	-1,000	-5.5%
3410	Other Contractual Services	21,874	25,800	30,540	4,740	18.4%
4000	Travel & Per Diem	0	2,900	2,900	0	0.0%
4100	Telephone, Cell, Pagers	2,668	3,420	4,140	720	21.1%
4620	Repairs & Maintenance	0	335	335	0	0.0%
4700	Printing & Binding	700	1,700	1,700	0	0.0%
4910	Other Current Charges	460	460	500	40	8.7%
4915	Advertising	620	1,500	1,500	0	0.0%



Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	963	1,100	1,500	400	36.4%
5210	General Operating	796	1,860	1,200	-660	-35.5%
5214	Software Licensing	3,427	11,380	14,414	3,034	26.7%
5410	Publications and Memberships	709	665	665	0	0.0%
5500	Training	390	1,610	1,610	0	0.0%
<b>Total Operating Expenditures</b>		<b>49,911</b>	<b>447,830</b>	<b>330,104</b>	<b>-117,726</b>	<b>-26.29%</b>
<b>Total Expenditures</b>		<b>424,441</b>	<b>846,427</b>	<b>772,119</b>	<b>-74,308</b>	<b>-8.78%</b>

25% or more increase:

5100 Annual books, covers and combs

5214 Addition of Community Services licenses for Finance access

# HUMAN RESOURCES & RISK MANAGEMENT

**Tamika DeLee**

Director of Human Resources

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	114,763	138,070	144,072	6,002	4.3%
1200	Regular Pay-PTO (paid time off) Cash Out	0	5,310	5,542	232	4.4%
2100	FICA Taxes	8,350	11,052	11,534	482	4.4%
2210	Department Head 401 Plan	4,703	5,534	6,572	1,038	18.8%
2220	General Employee 401 Plan	2,915	3,541	3,716	175	4.9%
2310	Term Life	452	732	767	35	4.8%
2320	Health Insurance	21,203	30,505	32,268	1,763	5.8%
2325	Dental Insurance	622	851	886	35	4.1%
2375	Long Term Disability	667	1,094	1,147	53	4.8%
2400	Worker's Compensation	285	659	791	132	20.0%
	<b>Total Personnel Services</b>	<b>153,960</b>	<b>197,348</b>	<b>207,295</b>	<b>9,947</b>	<b>5.04%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,849	152,564	103,420	-49,144	-32.2%
3410	Other Contractual Services	9,241	6,425	21,125	14,700	228.8%
4000	Travel & Per Diem	1,272	5,800	7,000	1,200	20.7%
4100	Telephone, Cell, Pagers	2,305	3,096	3,024	-72	-2.3%
4200	Postage & Freight	20	240	240	0	0.0%
4620	Repairs & Maintenance	0	485	485	0	0.0%
4915	Advertising	2,124	2,500	2,500	0	0.0%
4930	Employee Programs	9,065	17,500	17,500	0	0.0%
5100	Office Supplies	1,642	1,600	1,600	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	1,454	6,420	6,500	80	1.2%
5214	Software Licensing	1,515	7,045	11,297	4,252	60.4%
5410	Publications and Memberships	3,630	3,935	3,685	-250	-6.4%
5500	Training	0	3,249	3,424	175	5.4%
<b>Total Operating Expenditures</b>		<b>34,117</b>	<b>210,859</b>	<b>181,800</b>	<b>-29,059</b>	<b>-13.78%</b>
<b>Total Expenditures</b>		<b>188,077</b>	<b>408,207</b>	<b>389,095</b>	<b>-19,112</b>	<b>-4.7%</b>

25% or more increase:

3410 Records Management

5214 Software for Recruitment

# **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	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	175,475	242,611	267,447	24,836	10.2%
1200	Regular Pay-PTO (paid time off) Cash Out	8,146	8,471	10,287	1,816	21.4%
1400	Overtime	28	0	0	0	0.0%
2100	FICA Taxes	13,713	19,326	21,391	2,065	10.7%
2210	Department Head 401 Plan	4,251	8,571	9,356	785	9.2%
2220	General Employee 401 Plan	7,303	8,136	10,475	2,339	28.7%
2310	Term Life	645	1,034	1,255	221	21.4%
2320	Health Insurance	27,732	39,671	52,939	13,268	33.4%
2325	Dental Insurance	811	1,021	1,240	219	21.4%
2375	Long Term Disability	970	1,545	1,877	332	21.5%
2400	Worker's Compensation	577	1,153	2,638	1,485	128.8%
	<b>Total Personnel Services</b>	<b>239,651</b>	<b>331,539</b>	<b>378,905</b>	<b>47,366</b>	<b>14.29%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	21,844	42,000	43,000	1,000	2.4%
3410	Other Contractual Services	19,924	28,384	32,634	4,250	15.0%
4000	Travel & Per Diem	1,212	1,080	1,200	120	11.1%
4100	Telephone, Cell, Pagers	2,284	2,964	4,008	1,044	35.2%
4200	Postage & Freight	0	200	200	0	0.0%
4400	Rentals & Leases	1,273	1,417	1,417	0	0.0%
4610	Vehicle Repairs	793	915	865	-50	-5.5%
4620	Repairs & Maintenance	29	1,707	1,765	58	3.4%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	766	940	940	0	0.0%
4915	Advertising	5,258	8,000	6,500	-1,500	-18.8%
4920	Recording Fees	1,717	1,500	2,000	500	33.3%
5100	Office Supplies	768	720	770	50	6.9%
5210	General Operating	365	1,760	1,000	-760	-43.2%
5214	Software Licensing	11,822	28,583	29,245	662	2.3%
5260	Gas & Diesel Expense	330	575	600	25	4.3%
5270	Uniform Expense	132	300	300	0	0.0%
5410	Publications and Memberships	1,634	1,745	1,645	-100	-5.7%
5500	Training	595	4,538	1,938	-2,600	-57.3%
<b>Total Operating Expenditures</b>		<b>70,746</b>	<b>127,328</b>	<b>130,027</b>	<b>2,699</b>	<b>2.12%</b>
<b>Capital Outlay</b>						
<b>6200</b>	<b>Buildings</b>	0	285,000	1,500,000	1,215,000	426.3%
<b>Total Capital Outlay</b>		<b>0</b>	<b>285,000</b>	<b>1,500,000</b>	<b>1,215,000</b>	<b>100%</b>
<b>Total Expenditures</b>		<b>310,397</b>	<b>743,867</b>	<b>2,008,932</b>	<b>1,265,065</b>	<b>170.07%</b>

25% or more increase:

4100 Long Distance, new phone service

4920 Increase in recording fees

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	70,197	76,336	85,759	9,423	12.3%
1200	Regular Pay-PTO (paid time off) Cash Out	1,324	2,936	3,299	363	12.4%
2100	FICA Taxes	5,389	6,105	6,859	754	12.4%
2220	General Employee 401 Plan	4,212	4,580	5,146	566	12.4%
2310	Term Life	282	358	403	45	12.6%
2320	Health Insurance	19,399	21,339	22,572	1,233	5.8%
2325	Dental Insurance	649	681	709	28	4.1%
2375	Long Term Disability	421	536	602	66	12.3%
2400	Worker's Compensation	164	364	471	107	29.4%
	<b>Total Personnel Services</b>	<b>102,037</b>	<b>113,235</b>	<b>125,820</b>	<b>12,585</b>	<b>11.11%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	396,563	307,525	333,217	25,692	8.4%
4000	Travel & Per Diem	0	0	0	0	n/a
4100	Telephone, Cell, Pagers	1,119	1,476	2,868	1,392	94.3%
4400	Rentals & Leases	1,273	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	0	897	915	18	2.0%
4700	Printing & Binding	766	1,310	1,290	-20	-1.5%
4920	Recording Fees	0	75	100	25	33.3%
5100	Office Supplies	465	800	850	50	6.3%



Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	2,920	1,000	-1,920	-65.8%
5214	Software Licensing	1,069	21,628	23,862	2,234	10.3%
5270	Uniform Expense	77	100	100	0	0.0%
5410	Publications and Memberships	0	135	135	0	0.0%
5500	Training	0	3,438	438	-3,000	-87.3%
<b>Total Operating Expenditures</b>		<b>401,332</b>	<b>341,721</b>	<b>366,192</b>	<b>24,471</b>	<b>7.16%</b>
<b>Total Expenditures</b>		<b>503,369</b>	<b>454,956</b>	<b>492,012</b>	<b>37,056</b>	<b>8.14%</b>

25% or more increase:

4100 New phone service

4920 Increase in recording fees

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	39,084	41,413	66,893	25,480	61.5%
1200	Regular Pay-PTO (paid time off) Cash Out	0	1,593	2,573	980	61.5%
2100	FICA Taxes	2,984	3,312	5,351	2,039	61.6%
2220	General Employee 401 Plan	2,346	2,485	4,014	1,529	61.5%
2310	Term Life	160	194	314	120	61.9%
2320	Health Insurance	9,700	10,670	22,261	11,591	108.6%
2325	Dental Insurance	325	341	532	191	56.0%
2375	Long Term Disability	236	291	470	179	61.5%
2400	Worker's Compensation	1,066	2,173	4,037	1,864	85.8%
	<b>Total Personnel Services</b>	<b>55,901</b>	<b>62,472</b>	<b>106,445</b>	<b>43,973</b>	<b>70.39%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	4,669	4,835	5,495	660	13.7%
3410	Other Contractual Services	7,303	6,133	10,825	4,692	76.5%
4000	Travel & Per Diem	7	800	3,050	2,250	281.3%
4100	Telephone, Cell, Pagers	1,100	1,596	2,832	1,236	77.4%
4400	Rentals & Leases	514	585	585	0	0.0%
4610	Vehicle Repairs	774	615	515	-100	-16.3%
4620	Repairs & Maintenance	0	45	170	125	277.8%
4700	Printing & Binding	329	520	520	0	0.0%
4920	Recording Fees	752	800	800	0	0.0%
5100	Office Supplies	33	492	532	40	8.1%
5210	General Operating	61	2,185	250	-1,935	-88.6%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	535	5,155	5,550	395	7.7%
5260	Gas & Diesel Expense	559	1,500	1,500	0	0.0%
5270	Uniform Expense	57	250	350	100	40.0%
5410	Publications and Memberships	70	105	180	75	71.4%
5500	Training	0	742	2,142	1,400	188.7%
<b>Total Operating Expenditures</b>		<b>16,763</b>	<b>26,358</b>	<b>35,296</b>	<b>8,938</b>	<b>33.91%</b>
<b>Total Expenditures</b>		<b>72,664</b>	<b>88,830</b>	<b>141,741</b>	<b>52,911</b>	<b>59.56%</b>

25% or more increase:

Addition of a Part Time Code Enforcement Officer

4000-Level 4 Class Expense

4100-New Phone System

5500-Legal Issues Class

# INFORMATION TECHNOLOGY

## **John Pearl**

Director of Information Technology

- Communications

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	198,144	255,206	327,686	72,480	28.4%
1200	Regular Pay-PTO (paid time off) Cash Out	4,764	9,569	11,129	1,560	16.3%
1400	Overtime	0	2,000	2,000	0	0.0%
2100	FICA Taxes	14,922	20,526	26,228	5,702	27.8%
2210	Department Head 401 Plan	6,422	6,651	8,540	1,889	28.4%
2220	General Employee 401 Plan	5,796	8,295	11,077	2,782	33.5%
2310	Term Life	719	1,029	1,358	329	32.0%
2320	Health Insurance	38,262	52,463	55,496	3,033	5.8%
2325	Dental Insurance	973	1,192	1,240	48	4.0%
2375	Long Term Disability	1,064	1,539	2,030	491	31.9%
2400	Worker's Compensation	1,589	3,495	4,879	1,384	39.6%
	<b>Total Personnel Services</b>	<b>272,655</b>	<b>361,965</b>	<b>451,663</b>	<b>89,698</b>	<b>24.78%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	14,771	0	18,350	18,350	100.0%
3410	Other Contractual Services	0	7,500	7,905	405	5.4%
4000	Travel & Per Diem	7	5,650	2,825	-2,825	-50.0%
4100	Telephone, Cell, Pagers	5,200	6,876	7,140	264	3.8%
4200	Postage & Freight	0	0	0	0	0.0%
4400	Rentals & Leases	112	3,150	3,150	0	0.0%
4610	Vehicle Repairs & Maintenance	194	1,200	1,200	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4620	Repairs & Maintenance	16,580	24,016	36,181	12,165	50.7%
4700	Printing & Binding	0	600	600	0	0.0%
5100	Office Supplies	944	950	950	0	0.0%
5210	General Operating	58,756	47,985	42,050	-5,935	-12.4%
5214	Software Licensing	36,960	53,377	59,608	6,231	11.7%
5260	Gas & Diesel Expense	1,295	2,750	2,750	0	0.0%
5270	Uniform Expense	324	650	650	0	0.0%
5410	Publications and Memberships	604	1,200	700	-500	-41.7%
5500	Training	0	4,843	9,195	4,352	89.9%
<b>Total Operating Expenditures</b>		<b>135,747</b>	<b>160,747</b>	<b>193,254</b>	<b>32,507</b>	<b>20.22%</b>
<b>Capital Outlay</b>						
6410	Equipment	26,337	6,500	0	-6,500	-100.0%
<b>Total Capital Outlay</b>		<b>26,337</b>	<b>6,500</b>	<b>0</b>	<b>-6,500</b>	<b>-100.0%</b>
<b>Total Expenditures</b>		<b>434,739</b>	<b>529,212</b>	<b>644,917</b>	<b>115,705</b>	<b>21.86%</b>

25% or more increase:

3110-Disaster Recovery

4620-IT Software Maintenance

5500-Security Training

**COMMUNICATIONS****Table 22: Expenditures by Object - Communications****001-1602-516**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	0	0	57,076	57,076	100.0%
1200	Regular Pay-PTO (paid time off) Cash Out	0	0	2,196	2,196	100.0%
1400	Overtime	0	0	2,000	2,000	100.0%
2100	FICA Taxes	0	0	4,718	4,718	100.0%
2210	Department Head 401 Plan	0	0	0	0	n/a
2220	General Employee 401 Plan	0	0	3,545	3,545	100.0%
2310	Term Life	0	0	268	268	100.0%
2320	Health Insurance	0	0	21,950	21,950	100.0%
2325	Dental Insurance	0	0	355	355	100.0%
2375	Long Term Disability	0	0	401	401	100.0%
2400	Worker's Compensation	0	0	324	324	100.0%
	<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>92,833</b>	<b>92,833</b>	<b>100.00%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	0	41,500	41,500	100.0%
3410	Other Contractual Services	0	0	500	500	100.0%
4000	Travel & Per Diem	0	0	0	0	n/a
4100	Telephone, Cell, Pagers	0	0	1,572	1,572	100.0%
4620	Repairs & Maintenance	0	0	4,000	4,000	100.0%
4700	Printing & Binding	0	0	2,500	2,500	100.0%
4915	Advertising	0	0	0	0	n/a

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
5100	Office Supplies	0	0	800	800	100.0%
5210	General Operating	0	0	23,000	23,000	100.0%
5214	Software Licensing	0	0	25,502	25,502	100.0%
5410	Publications and Memberships	0	0	500	500	100.0%
5500	Training	0	0	972	972	100.0%
<b>Total Operating Expenditures</b>		<b>0</b>	<b>0</b>	<b>100,846</b>	<b>100,846</b>	<b>100.00%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>193,679</b>	<b>193,679</b>	<b>100.00%</b>

25% or more increase:

New department



# POLICE

## Robert Tempesta

Police Chief

- Police Department
- Police-Villages Detail

**POLICE DEPARTMENT****Table 23: Expenditures by Object – Police Department 001-2101-521**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	1,716,917	1,953,418	2,081,845	128,427	6.6%
1200	Regular Pay-PTO (paid time off) Cash Out	15,568	65,267	74,301	9,034	13.8%
1400	Overtime	126,327	104,000	130,000	26,000	25.0%
1420	Off Duty Detail (In/Out)	45,113	65,000	100,000	35,000	53.8%
1530	Police Incentive Pay	18,929	26,640	26,640	0	0.0%
2100	FICA Taxes	139,900	173,245	183,544	10,299	5.9%
2220	General Employee 401 Plan	14,509	15,059	16,641	1,582	10.5%
2240	Police Retirement	197,581	291,247	315,234	23,987	8.2%
2241	State Casualty Insurance Premium Tax	124,683	130,000	135,000	5,000	3.8%
2310	Term Life	6,374	8,200	9,037	837	10.2%
2320	Health Insurance	368,613	499,286	544,805	45,519	9.1%
2325	Dental Insurance	9,336	11,231	11,686	455	4.1%
2375	Long Term Disability	9,442	12,260	13,511	1,251	10.2%
2400	Worker's Compensation	103,798	206,707	268,862	62,155	30.1%
2500	Unemployment Compensation	1,169	0	0	0	n/a
	<b>Total Personnel Services</b>	<b>2,898,259</b>	<b>3,561,559</b>	<b>3,911,106</b>	<b>349,547</b>	<b>9.81%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	29,893	12,810	14,069	1,259	9.8%
3410	Other Contractual Services	196,514	232,437	242,066	9,629	4.1%
4000	Travel & Per Diem	2,654	4,000	4,000	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4100	Telephone, Cell, Pagers	28,917	39,180	41,736	2,556	6.5%
4200	Postage & Freight	102	500	500	0	0.0%
4310	Electricity	15,293	22,200	22,200	0	0.0%
4320	Water/Sewer	869	1,500	1,884	384	25.6%
4400	Rentals & Leases	3,300	4,570	4,570	0	0.0%
4500	Insurance	2,022	2,390	2,390	0	0.0%
4610	Vehicle Repairs	35,966	48,920	49,680	760	1.6%
4620	Repairs & Maintenance	36,027	64,091	95,667	31,576	49.3%
4700	Printing & Binding	2,836	4,340	5,140	800	18.4%
4910	Other Current Charges	193	835	835	0	0.0%
4915	Advertising	0	100	100	0	0.0%
4920	Recording Fees	19	150	150	0	0.0%
4995	Police Safety Donations	5,680	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	8,317	2,000	2,000	0	0.0%
4997	Police K-9 Donation Expense	146	1,000	1,000	0	0.0%
5100	Office Supplies	3,443	6,390	6,880	490	7.7%
5210	General Operating	74,281	102,019	111,071	9,052	8.9%
5214	Software Licensing	171,030	55,659	66,001	10,342	18.6%
5235	Thermal Printers	0	0	0	0	0.0%
5241	Interview, Record & Storage	0	0	0	0	0.0%
5245	Bullet Proof Vest Grant	1,572	4,050	4,500	450	11.1%
5260	Gas and Diesel Expense	85,618	111,000	111,000	0	0.0%
5270	Uniform Expense	24,499	25,380	27,430	2,050	8.1%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5410	Publications and Memberships	9,988	5,165	4,310	-855	-16.6%
5420	Police Education Second Dollar	2,879	2,550	2,550	0	0.0%
5500	Training	3,889	12,308	12,381	73	0.6%
5530	Training Miscellaneous-Mental Health	0	5,000	5,000	0	0.0%
	<b>Total Operating Expenditures</b>	<b>752,137</b>	<b>771,544</b>	<b>840,110</b>	<b>68,566</b>	<b>8.89%</b>
<b>Capital Outlay</b>						
6310	Improvement Other than Building	0	0	0	0	0.0%
6410	Machinery & Equipment	0	30,750	22,075	-8,675	0.0%
6420	Vehicles	220,794	305,652	258,550	-47,102	0.0%
	<b>Total Capital Outlay</b>	<b>220,794</b>	<b>305,652</b>	<b>280,625</b>	<b>-47,102</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>3,871,190</b>	<b>4,638,755</b>	<b>5,031,841</b>	<b>371,011</b>	<b>8.00%</b>

25% or more increase:

4320 Increase to water/sewer/reuse

4620 IT Software maintenance increase

**POLICE VILLAGES DETAIL****Table 24: Expenditures by Object - Police Villages Detail 001-2102-521**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	96,406	95,915	105,478	9,563	10.0%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,497	3,846	349	10.0%
1400	Overtime	8,519	10,000	12,000	2,000	20.0%
1420	Off Duty Detail	5,485	2,000	12,000	10,000	500.0%
1530	Police Incentive Pay	80	0	0	0	n/a
2100	FICA Taxes	8,142	8,572	10,253	1,681	19.6%
2240	Police Retirement	13,107	18,005	19,972	1,967	10.9%
2310	Term Life	350	427	470	43	10.1%
2320	Health Insurance	23,312	26,087	33,236	7,149	27.4%
2325	Dental Insurance	635	681	709	28	4.1%
2375	Long Term Disability	514	637	702	65	10.2%
2400	Workers Compensation	5,502	11,952	16,449	4,497	37.6%
	<b>Total Personnel Services</b>	<b>162,052</b>	<b>177,773</b>	<b>215,115</b>	<b>37,342</b>	<b>21.01%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	0	0	0	0	0.0%
5260	Gas and Diesel Expense	6,320	6,250	6,900	650	10.4%
5270	Uniform Expense	300	300	300	0	0.0%
	<b>Total Operating Expenditures</b>	<b>6,620</b>	<b>6,550</b>	<b>7,200</b>	<b>650</b>	<b>9.92%</b>
	<b>Total Expenditures</b>	<b>168,672</b>	<b>184,323</b>	<b>222,315</b>	<b>37,992</b>	<b>20.61%</b>

25% or more increase:

n/a

# **LIBRARY & INFORMATION SERVICES**

**Aly Herman**

Director of Library and Information Services

## LIBRARY

**Table 25: Expenditures by Object – Library 001-7101-571**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	328,580	381,618	427,274	45,656	12.0%
1200	Regular Pay-PTO (paid time off) Cash Out	4,160	15,146	16,434	1,288	8.5%
1400	Overtime	0	0	500	500	100.0%
2100	FICA Taxes	24,104	30,546	34,212	3,666	12.0%
2210	Department Head 401 Plan	6,108	6,325	6,122	-203	-3.2%
2220	General Employee 401 Plan	13,193	16,936	21,046	4,110	24.3%
2310	Term Life	1,257	1,695	2,005	310	18.3%
2320	Health Insurance	95,568	111,348	150,398	39,050	35.1%
2325	Dental Insurance	2,405	3,063	3,542	479	15.6%
2375	Long Term Disability	1,845	2,535	2,998	463	18.3%
2400	Worker's Compensation	845	1,823	2,347	524	28.7%
	<b>Total Personnel Services</b>	<b>478,065</b>	<b>571,035</b>	<b>666,878</b>	<b>95,843</b>	<b>16.78%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	292	500	500	0	0.0%
3410	Other Contractual Services	46,921	47,790	62,845	15,055	31.5%
4000	Travel & Per Diem	119	300	300	0	0.0%
4100	Telephone, Cell, Pagers	3,728	14,352	14,400	48	0.3%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	31,898	42,000	46,200	4,200	10.0%
4320	Water/Sewer	8,488	10,000	10,008	8	0.1%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %	
4400	Rentals & Leases	893	1,370	1,370	0	0.0%	
4499	Rentals & Leases-Friends Donation	2,306	2,520	2,520	0	0.0%	
4620	Repairs & Maintenance	40,838	30,679	32,877	2,198	7.2%	
4700	Printing & Binding	806	2,180	3,600	1,420	65.1%	
4910	Other Current Charges	75	75	75	0	0.0%	
5100	Office Supplies	2,446	2,600	3,000	400	15.4%	
5210	General Operating	24,290	22,250	18,500	-3,750	-16.9%	
5214	Software Licensing	70	6,832	4,737	-2,095	-30.7%	
5299	Library Donation Expense	450	1,000	1,000	0	0.0%	
5410	Publications and Memberships	75	270	615	345	127.8%	
5500	Training	189	670	870	200	29.9%	
Capital Outlay	Total Operating Expenditures	163,884	185,448	203,477	18,029	9.72%	
	6210	Library Remodel Expense	13,785	0	0	0	0.0%
	6310	Improvements Other Than Buildings	0	15,000	30,000	15,000	100.0%
	6600	Books, Publications, Library Material	67,541	74,751	80,000	5,249	7.0%
	Total Capital Outlay	81,326	89,751	110,000	20,249	22.56%	
Total Expenditures		723,275	846,234	980,355	134,121	15.85%	

25% or more increase:

3410 Increase to monthly cleaning services

4700 Additional promotional signs

5410 Florida Library Association Added

5500 Increase in Training costs



# PARKS & RECREATION

## Mike Burske

Director of Parks and Recreation

- Community Building

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

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	288,688	322,795	362,316	39,521	12.2%
1200	Regular Pay-PTO (paid time off) Cash Out	9,356	12,415	13,936	1,521	12.3%
1400	Overtime	4,649	9,000	10,500	1,500	16.7%
2100	FICA Taxes	21,278	26,505	29,781	3,276	12.4%
2210	Department Head 401 Plan	7,597	7,867	8,838	971	12.3%
2220	General Employee 401 Plan	14,500	16,845	19,013	2,168	12.9%
2310	Term Life	1,203	1,515	1,701	186	12.3%
2320	Health Insurance	76,151	87,425	103,759	16,334	18.7%
2325	Dental Insurance	1,919	2,042	2,125	83	4.1%
2375	Long Term Disability	1,784	2,264	2,542	278	12.3%
2400	Worker's Compensation	13,756	28,927	37,378	8,451	29.2%
<b>Total Personnel Services</b>		<b>440,881</b>	<b>517,600</b>	<b>591,889</b>	<b>74,289</b>	<b>14.35%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	330	3,590	3,590	0	0.0%
3410	Other Contractual Services	11,664	16,028	16,028	0	0.0%
4000	Travel & Per Diem	0	1,000	1,000	0	0.0%
4100	Telephone, Cell, Pagers	5,454	8,010	4,470	-3,540	-44.2%
4200	Postage & Freight	264	500	500	0	0.0%
4310	Electricity	17,119	20,800	27,856	7,056	33.9%
4320	Water/Sewer	51,300	66,760	88,340	21,580	32.3%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals & Leases	1,873	5,480	5,480	0	0.0%
4610	Vehicle Repairs	3,167	4,000	4,000	0	0.0%
4620	Repairs & Maintenance	27,622	34,841	34,910	69	0.2%
4700	Printing & Binding	143	860	860	0	0.0%
4800	Promotional Activities	10,064	19,900	37,400	17,500	87.9%
4910	Other Current Charges	1,100	800	800	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	250	250	0	0.0%
4950	Lights of Lady Lake	8,947	9,000	11,000	2,000	22.2%
5100	Office Supplies	500	1,650	1,650	0	0.0%
5210	General Operating	48,549	61,850	79,135	17,285	27.9%
5212	Historical Society Expense	10,000	12,000	12,000	0	0.0%
5214	Software Licensing	1,674	3,292	3,774	482	14.6%
5221	Contributions Tree & Beautification Expense	10,170	5,000	5,000	0	0.0%
5260	Gas & Diesel Expense	7,890	11,004	14,004	3,000	27.3%
5270	Uniform Expense	2,221	2,460	2,450	-10	-0.4%
5410	Publications and Memberships	737	1,015	1,265	250	24.6%
5500	Training	89	1,466	1,966	500	34.1%
	<b>Total Operating Expenditures</b>	<b>220,877</b>	<b>291,706</b>	<b>357,878</b>	<b>66,172</b>	<b>22.68%</b>
<b>Capital Outlay</b>						
6120	Land Improvements	69750	0	0	0	0.0%
6200	Buildings	0	6500	45,000	38,500	592.3%
6310	Improvements Other Than Buildings	16,000	495,000	1,883,734	1,388,734	280.6%
6410	Equipment	50,893	0	14,000	14,000	100.0%
6420	Vehicles	35,068	0	0	0	n/a
	<b>Total Capital Outlay</b>	<b>101,961</b>	<b>501,500</b>	<b>1,942,734</b>	<b>1,441,234</b>	<b>287.38%</b>
	<b>Total Expenditures</b>	<b>763,719</b>	<b>1,310,806</b>	<b>2,892,501</b>	<b>1,581,695</b>	<b>120.67%</b>

25% or more increase:

4310 Increased Costs

4320 Increased Costs

4800 Fireworks Promotion/Vendors

5210 Soccer Goals, Seating for Dog Park, Mower Blades, IT Equipment Enclosure, Ice machine

5260 Fuel Increase-additional activities

5410 Florida Recreation & Park Association (FRPA) membership

5500 Records Management, CPRP Exam

## COMMUNITY BUILDING

**Table 27: Expenditures by Object - Community Building 001-7501-575**

Account Number	Account Description	FY20201 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	2,358	8,880	8,880	0	0.0%
4100	Telephone, Cell, Pagers	2,509	3,060	3,840	780	25.5%
4310	Electricity	1,505	2,500	2,500	0	0.0%
4320	Water/Sewer	1,215	1,500	3,000	1,500	100.0%
4620	Repairs & Maintenance	680	2,276	2,345	69	3.0%
5210	General Operating	9,425	1,500	4,485	2,985	199.0%
<b>Total Operating Expenditures</b>		<b>17,692</b>	<b>19,716</b>	<b>25,050</b>	<b>5,334</b>	<b>27.05%</b>
<b>Capital Outlay</b>						
6200	Building	195,957	0	0	0	n/a
<b>Total Capital Outlay</b>		<b>195,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Total Expenditures</b>		<b>213,649</b>	<b>19,716</b>	<b>25,050</b>	<b>5,334</b>	<b>27.05%</b>

25% or more increase:

4100-Addition of cell phone for scheduler

4320 Increase to water/sewer

5210 IT equipment enclosure and UPS

# PUBLIC WORKS

## C.T. Eagle

### Director of Public Works

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

**PUBLIC WORKS ADMINISTRATION****Table 28: Expenditures by Object - Public Works Administration 001-4101-541**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	168,595	174,616	186,847	12,231	7.0%
1200	Regular Pay-PTO (paid time off) Cash Out	6,458	6,716	7,187	471	7.0%
2100	FICA Taxes	13,180	13,966	14,944	978	7.0%
2210	Department Head 401 Plan	8,905	9,222	9,868	646	7.0%
2220	General Employee 401 Plan	4,584	4,747	5,081	334	7.0%
2310	Term Life	645	819	877	58	7.1%
2320	Health Insurance	23,716	26,087	27,595	1,508	5.8%
2325	Dental Insurance	649	681	709	28	4.1%
2375	Long Term Disability	1,025	1,225	1,311	86	7.0%
2400	Worker's Compensation	422	833	1,026	193	23.2%
	<b>Total Personnel Services</b>	<b>228,179</b>	<b>238,912</b>	<b>255,445</b>	<b>16,533</b>	<b>6.92%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Services	9,681	16,218	22,151	5,933	36.6%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	1,973	3,610	3,202	(408)	-11.3%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	5,338	10,008	10,008	0	0.0%
4320	Water/Sewer	721	850	828	(22)	-2.6%
4400	Rentals & Leases	1,776	2,693	2,693	0	0.0%
4610	Vehicle Repairs	791	3,200	3,200	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	29,672	8,873	9,659	786	8.9%
4700	Printing & Binding	530	600	600	0	0.0%
5100	Office Supplies	591	900	900	0	0.0%
5210	General Operating	3,025	12,578	20,565	7,987	63.5%
5214	Software Licensing	1,208	6,710	7,040	330	4.9%
5260	Gas & Diesel Expense	1,143	1,700	2,050	350	20.6%
5270	Uniform Expense	303	350	350	0	0.0%
5410	Publications and Memberships	285	310	395	85	27.4%
5500	Training	0	314	314	0	0.0%
<b>Capital Outlay</b>	<b>Total Operating Expenditures</b>	<b>57,037</b>	<b>69,064</b>	<b>84,105</b>	<b>15,041</b>	<b>21.78%</b>
	6310 Improve other than buildings	0	15,000	13,293	(1,707)	-11.4%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>15,000</b>	<b>13,293</b>	<b>(1,707)</b>	<b>100.00%</b>
<b>Total Expenditures</b>		<b>285,216</b>	<b>322,976</b>	<b>352,843</b>	<b>29,867</b>	<b>9.25%</b>

25% or more increase:

3410 Records management

5210 Emergency Operations Center Upgrades

5410 Increase to memberships

**FACILITIES MAINTENANCE****Table 29: Expenditures by Object - Facilities Maintenance 001-1902-519**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	85,813	97,802	85,655	-12,147	-12.4%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,762	3,295	-467	-12.4%
1400	Overtime	5,234	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	1,101	1,500	1,500	0	0.0%
2100	FICA Taxes	6,422	8,549	7,578	-971	-11.4%
2220	General Employee 401 Plan	6,039	6,438	5,710	-728	-11.3%
2310	Term Life	321	459	402	-57	-12.4%
2320	Health Insurance	26,724	31,419	33,236	1,817	5.8%
2325	Dental Insurance	662	681	709	28	4.1%
2375	Long Term Disability	470	686	601	-85	-12.4%
2400	Worker's Compensation	2,221	6,057	5,370	-687	-11.3%
<b>Total Personnel Services</b>		<b>135,007</b>	<b>165,353</b>	<b>152,056</b>	<b>-13,297</b>	<b>-8.04%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	38	150	150	0	0.0%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	314	408	1,512	1,104	270.6%
4610	Vehicle Repairs	1,117	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	448	1,000	1,100	100	10.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	1,960	2,000	2,200	200	10.0%
5260	Gas & Diesel Expense	2,188	3,500	3,500	0	0.0%
5270	Uniform Expense	1,001	1,590	1,694	104	6.5%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	82	500	500	0	0.0%
<b>Total Operating Expenditures</b>		<b>7,148</b>	<b>11,258</b>	<b>12,766</b>	<b>1,508</b>	<b>13.39%</b>
<b>Total Expenditures</b>		<b>142,155</b>	<b>176,611</b>	<b>164,822</b>	<b>-11,789</b>	<b>-6.68%</b>

25% or more increase:

4100 New phone service, addition of broadband



**MOTOR POOL****Table 30: Expenditures by Object - Motor Pool****001-1903-519**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	98,726	104,208	115,919	11,711	11.2%
1200	Regular Pay-PTO (paid time off) Cash Out	3,854	4,008	4,459	451	11.3%
1400	Overtime	1,884	3,500	3,500	0	0.0%
1410	Overtime-Special Detail	881	0	1,000	1,000	100.0%
2100	FICA Taxes	7,631	8,602	9,616	1,014	11.8%
2220	General Employee 401 Plan	6,697	7,125	8,639	1,514	21.2%
2310	Term Life	400	489	544	55	11.2%
2320	Health Insurance	14,017	36,168	38,259	2,091	5.8%
2325	Dental Insurance	325	681	709	28	4.1%
2375	Long Term Disability	590	731	814	83	11.4%
2400	Worker's Compensation	4,810	9,721	12,451	2,730	28.1%
	<b>Total Personnel Services</b>	<b>139,815</b>	<b>175,233</b>	<b>195,910</b>	<b>20,677</b>	<b>11.80%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	150	150	0	0.0%
3410	Other Contractual Services	1,673	1,920	1,920	0	0.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	1,166	1,512	1,524	12	0.8%
4310	Electricity	3,367	3,300	3,300	0	0.0%
4610	Vehicle Repairs	214	2,200	2,200	0	0.0%
4620	Repairs & Maintenance	1,021	2,185	2,385	200	9.2%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	0	50	50	0	0.0%
4910	Other Current Charges	25	25	25	0	0.0%
5100	Office Supplies	113	200	200	0	0.0%
5210	General Operating	5,827	4,500	4,950	450	10.0%
5214	Software Licensing	3,658	5,695	6,725	1,030	18.1%
5260	Gas & Diesel Expense	661	3,510	3,510	0	0.0%
5270	Uniform Expense	1,490	1,850	1,600	-250	-13.5%
5500	Training	0	744	894	150	20.2%
<b>Capital Outlay</b>	<b>Total Operating Expenditures</b>	<b>19,215</b>	<b>27,891</b>	<b>29,483</b>	<b>1,592</b>	<b>5.71%</b>
	6410	Equipment	0	0	0	n/a
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>Total Expenditures</b>	<b>159,030</b>	<b>203,124</b>	<b>225,393</b>	<b>22,269</b>	<b>10.96%</b>

25% or more increase:

n/a

## ROAD &amp; STREET MAINTENANCE

**Table 31: Expenditures by Object - Road & Street Maintenance 001-4102-541**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	420,193	480,043	515,362	35,319	7.4%
1200	Regular Pay-PTO (paid time off) Cash Out	9,500	18,514	19,873	1,359	7.3%
1400	Overtime	17,617	30,000	30,000	0	0.0%
1410	Overtime-Special Detail	18,269	20,000	20,000	0	0.0%
2100	FICA Taxes	33,013	42,222	45,048	2,826	6.7%
2220	General Employee 401 Plan	31,875	39,116	41,665	2,549	6.5%
2310	Term Life	1,692	2,252	2,419	167	7.4%
2320	Health Insurance	114,691	168,007	135,064	(32,943)	-19.6%
2325	Dental Insurance	2,824	3,404	3,542	138	4.1%
2375	Long Term Disability	2,497	3,368	3,616	248	7.4%
2400	Worker's Compensation	54,431	107,173	124,716	17,543	16.4%
	<b>Total Personnel Services</b>	<b>706,713</b>	<b>914,099</b>	<b>941,305</b>	<b>27,206</b>	<b>2.98%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	255	5,200	5,200	0	0.0%
3410	Other Contractual Services	74,121	109,000	109,000	0	0.0%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	5,945	7,968	3,600	(4,368)	-54.8%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	202,442	160,000	173,354	13,354	8.3%
4320	Water/Sewer	1,140	15,000	15,000	0	0.0%
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	470	500	500	0	0.0%
4610	Vehicle Repairs	33,790	30,000	30,000	0	0.0%
4620	Repairs & Maintenance	39,715	65,000	71,500	6,500	10.0%
4622	Road Resurfacing	411,977	400,000	400,000	0	0.0%
4700	Printing & Binding	0	200	200	0	0.0%
4910	Other Current Charges	25	500	500	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	50	500	450	900.0%
5100	Office Supplies	136	300	300	0	0.0%
5210	General Operating	45,483	51,500	56,650	5,150	10.0%
5214	Software Licensing	1,069	2,254	2,464	210	9.3%
5260	Gas & Diesel Expense	10,176	30,000	33,000	3,000	10.0%
5270	Uniform Expense	5,087	7,222	7,950	728	10.1%
5300	Road Materials & Supplies	16,022	20,000	22,000	2,000	10.0%
5410	Publications and Memberships	160	400	400	0	0.0%
5500	Training	0	1,169	1,169	0	0.0%
	<b>Total Operating Expenditures</b>	<b>848,013</b>	<b>906,713</b>	<b>933,737</b>	<b>27,024</b>	<b>2.98%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	n/a
6410	Equipment	24,904	57,916	0	(57,916)	n/a
6420	Vehicles	58,075	0	0	0	n/a
	<b>Total Capital Outlay</b>	<b>82,979</b>	<b>57,916</b>	<b>0</b>	<b>(57,916)</b>	<b>-100.00%</b>
	<b>Total Expenditures</b>	<b>1,637,705</b>	<b>1,878,728</b>	<b>1,875,042</b>	<b>(3,686)</b>	<b>-0.20%</b>

25% or more increase:

4915 Advertising

# OTHER GOVERNMENT SERVICES

- Town Hall
- Town Attorney
- Villages Fire Protection

## TOWN HALL

Table 32: Expenditures by Object - Town Hall

001-1901-519

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	18,967	12,000	6,500	(5,500)	-45.8%
3410	Other Contractual Services	12,863	25,915	27,481	1,566	6.0%
4100	Telephone, Cell, Pagers	6,686	34,680	12,700	(21,980)	-63.4%
4200	Postage & Freight	6,660	11,000	11,000	0	0.0%
4310	Electricity	15,293	22,200	22,200	0	0.0%
4320	Water/Sewer	882	1,500	1,884	384	25.6%
4400	Rentals & Leases	8,064	8,850	8,850	0	0.0%
4500	Insurance	278,243	334,910	339,000	4,090	1.2%
4610	Vehicle Repairs	2,125	700	700	0	0.0%
4620	Repairs & Maintenance	29,371	50,790	46,717	(4,073)	-8.0%
4700	Printing & Binding	3,582	2,880	2,880	0	0.0%
4910	Other Current Charges	88	110	210	100	90.9%
5100	Office Supplies	242	3,000	3,000	0	0.0%
5210	General Operating	22,923	14,975	11,460	(3,515)	-23.5%
5214	Software Licensing	0	0	4,000	4,000	100.0%
5225	Operating Supplies-Covid 19	16,977	0	0	0	n/a
5250	Bank Fees & Service Charges	1,146	2,850	850	(2,000)	-70.2%
5260	Gas & Diesel Expense	76	360	360	0	0.0%
5410	Publications and Memberships	6,862	495	495	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5500	Training	3,616	0	0	0	n/a
8200	Aid to Private Organizations	11,000	12,600	13,000	400	3.2%
	<b>Total Operating Expenditures</b>	<b>445,666</b>	<b>539,815</b>	<b>513,287</b>	<b>(26,528)</b>	<b>-4.91%</b>
<b>Capital Outlay</b>						
6200	Building	0	205,000	0	(205,000)	-100.0%
6120	Land Improvements	750	0	0	0	0.0%
6310	Improve Other Than Building	21,291	0	0	0	0.0%
6410	Equipment	0	19,334	78,000	58,666	303.4%
	<b>Total Capital Outlay</b>	<b>106,414</b>	<b>42,250</b>	<b>96,065</b>	<b>53,815</b>	<b>127.4%</b>
	<b>Interfund Transfers &amp; Other Uses</b>	<b>128,455</b>	<b>266,584</b>	<b>174,065</b>	<b>(92,519)</b>	<b>-34.71%</b>
9140	Transfer to Utility Fund	(33,110)	0	0	0	0.0%
9199	Transfers to Reserve	0	0	0	0	0.0%
9900	Contingency	0	100,000	100,000	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>(33,110)</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>541,011</b>	<b>906,399</b>	<b>787,352</b>	<b>(119,047)</b>	<b>-13.13%</b>

25% or more increase:

4320 Increase to Water/Sewer/Reuse

4910 Logo renewal every 5 years

**TOWN ATTORNEY****Table 33: Expenditures by Object - Town Attorney 001-1401-514**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	125,598	105,000	113,000	8,000	7.6%
3112	Police Department Legal Fees	15,133	25,000	28,000	3,000	12.0%
	<b>Total Operating Expenditures</b>	<b>140,731</b>	<b>130,000</b>	<b>141,000</b>	<b>11,000</b>	<b>8.5%</b>
	<b>Total Expenditures</b>	<b>140,731</b>	<b>130,000</b>	<b>141,000</b>	<b>11,000</b>	<b>8.46%</b>

25% or more increase:

n/a



**VILLAGES FIRE PROTECTION****Table 34: Expenditures by Object - Villages Fire Protection****001-2201-522**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	1,043,993	1,030,500	1,090,000	59,500	5.8%
<b>Total Operating Expenditures</b>		<b>1,043,993</b>	<b>1,030,500</b>	<b>1,090,000</b>	<b>59,500</b>	<b>5.8%</b>
<b>Total Expenditures</b>		<b>1,043,993</b>	<b>1,030,500</b>	<b>1,090,000</b>	<b>59,500</b>	<b>5.8%</b>

25% or more increase:

n/a

# SPECIAL REVENUE FUND

## Infrastructure Sales Tax

**SPECIAL REVENUE FUND****Table 35: Special Revenue Fund-Revenue & Expenditures****101-9901-599**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Revenues</b>						
312.60.00	Infrastructure One-Cent Surtax	1,648,055	1,425,000	1,425,000	0	0.0%
361.10.00	Pooled Cash - Interest	9	0	50	50	100.0%
361.11.00	State Board Accounts-Interest	3,221	4,500	2,500	(2,000)	-44.4%
389.90.00	Transfer from Reserves	0	1,194,964	0	(1,194,964)	n/a
<b>Revenue Totals</b>		<b>1,651,285</b>	<b>2,624,464</b>	<b>1,427,550</b>	<b>(1,196,914)</b>	<b>-45.61%</b>
<b>Expenditures</b>						
9101	Transfer to General Fund	400,000	1,773,931	1,427,550	(346,381)	-19.5%
9140	Transfer to Utility Fund	0	850,533	0	(850,533)	n/a
9199	Transfer to Surtax Reserve	0	0	0	0	n/a
<b>Expenditure Totals</b>		<b>400,000</b>	<b>2,624,464</b>	<b>1,427,550</b>	<b>(1,196,914)</b>	<b>-45.61%</b>

25% or more increase:

Additional transfer in From Reserves direct to General Fund-GM Building, Walking Trail, 5 PD Vehicles, Paving, Financial ERP Software, Fiber Project, Museum Painting

# ESTIMATED REVENUES – UTILITIES

## REVENUE BY SOURCE

Table 36: Utility Fund Revenue by Source Code

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Solid Waste Assessments</b>						
325.21.01	Solid Waste Fee Assessments	1,230,390	1,200,000	1,474,450	274,450	22.9%
325.21.10	Solid Waste Interim Assessments	4,064	2,000	3,500	1,500	75.0%
	<b>Solid Waste Assessment Total</b>	<b>1,234,454</b>	<b>1,202,000</b>	<b>1,477,950</b>	<b>275,950</b>	<b>22.96%</b>
<b>Water Revenues</b>						
343.30.00	Water Sales	1,398,952	1,300,000	1,563,000	263,000	20.2%
343.31.00	Turn on Fees	15,735	14,000	15,000	1,000	7.1%
343.32.00	Tap In Fee Includes Meter	0	0	0	0	n/a
343.33.00	Reconnect Fees	9,250	15,000	15,000	0	0.0%
343.35.00	Installation Fee - Meter	14,615	7,500	7,500	0	0.0%
343.36.00	Late Fees	39,400	34,795	33,200	(1,595)	-4.6%
343.37.00	Other Revenue	5,286	3,000	3,000	0	0.0%
	<b>Water Revenue Total</b>	<b>1,483,238</b>	<b>1,374,295</b>	<b>1,636,700</b>	<b>262,405</b>	<b>19.09%</b>
<b>Sewer Revenues</b>						
343.50.00	Sewer Usage Fees	1,351,921	1,125,000	1,520,000	395,000	35.1%
343.57.00	Sewer Other Revenue	800	550	439	(111)	-20.2%
	<b>Sewer Revenue Totals</b>	<b>1,352,721</b>	<b>1,125,550</b>	<b>1,520,439</b>	<b>394,889</b>	<b>35.08%</b>
<b>Reuse Revenues</b>						
343.51.00	Reuse Water Sales	166,897	162,000	158,875	(3,125)	-1.9%
343.52.00	Reuse Turn on Fees	450	0	0	0	0.0%
343.53.00	Reuse Connection Fees	200	315	315	0	0.0%
343.54.00	Reuse Other Revenue	550	315	315	0	0.0%
	<b>Reuse Revenue Totals</b>	<b>168,097</b>	<b>162,630</b>	<b>159,505</b>	<b>(3,125)</b>	<b>-1.92%</b>
<b>Interest Earnings</b>						
361.10.00	Pooled Cash - Interest	17	50	50	0	0.0%

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
361.11.00	State Board Accounts - Interest	6,146	5,000	15,000	10,000	200.0%
361.15.00	SunTrust Money Market- Interest	45,629	0	0	0	0.0%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	n/a
	<b>Interest Earnings Total</b>	<b>51,792</b>	<b>5,050</b>	<b>15,050</b>	<b>10,000</b>	<b>198.02%</b>
<b>Miscellaneous Revenue</b>						
364.10-00	Proceeds from Sales & Trade-in	5,000	0	0	0	0.0%
369.40.00	Other Miscellaneous Revenue	95	0	0	0	0.0%
369.45.00	Other Revenue- Insurance Claims	3,088	2,500	2,500	0	0.0%
	<b>Miscellaneous Revenue Total</b>	<b>8,183</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>
<b>Transfers In</b>						
381.10.00	Federal/State ARPA Funds	0	0	8,023,674	8,023,674	100.0%
381.10.00	Transfer From Special Revenue	0	850,533	0	(850,533)	-100.0%
389.28.00	Transfer From Sewer Impact Fees	0	500,000	476,326	(23,674)	-4.7%
389.29.00	Transfer From water Impact Fees	0	70,000	500,000	430,000	614.3%
389.30.00	Transfer From Reuse Impact Fees	0	0	300,000	300,000	100.0%
389.80.00	Transfer From Committed Asset Fund	172,242	2,724,467	0	(2,724,467)	-100.0%
389.90.00	Unassigned Utility Fund	0	2,890,000	1,466,982	(1,423,018)	-49.2%
	<b>Transfers In Total</b>	<b>172,242</b>	<b>7,035,000</b>	<b>10,766,982</b>	<b>3,731,982</b>	<b>53.0%</b>
	<b>Revenue</b>	<b>4,470,727</b>	<b>10,907,025</b>	<b>15,579,126</b>	<b>4,672,101</b>	<b>42.84%</b>

# EXPENSES – UTILITIES

**EXPENSE RECAP BY OBJECT****Table 37: Utility Fund Expense Recap by Object**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	580,515	701,015	789,687	88,672	12.6%
1400	Overtime	39,000	47,000	47,000	-	0.0%
2100	FICA Taxes	47,652	57,584	64,409	6,825	11.9%
2220	General Employee 401 Plan	41,983	49,200	57,318	8,118	16.5%
2310	Term Life	2,267	3,146	3,512	366	11.6%
2320	Health Insurance	170,548	218,727	210,044	(8,683)	-4.0%
2325	Dental Insurance	4,635	4,935	5,136	201	4.1%
2375	Long Term Disability	3,389	4,703	5,250	547	11.6%
2400	Worker's Compensation	57,222	67,660	93,986	26,326	38.9%
<b>Total Personnel Services</b>		<b>947,211</b>	<b>1,153,970</b>	<b>1,276,342</b>	<b>122,372</b>	<b>10.60%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	70,300	315,959	289,871	(26,088)	-8.3%
3200	Accounting & Auditing	14,715	17,100	17,100	0	0.0%
3410	Other Contractual Services	147,941	273,736	272,693	(1,043)	-0.4%
3450	Other Contractual Services-Solid Waste	1,203,000	1,203,151	1,309,532	106,381	8.8%
4000	Travel & Per Diem	2,050	2,050	2,050	0	0.0%
4100	Telephone, Cell, Pagers	32,680	37,028	22,904	(14,124)	-38.1%
4200	Postage & Freight	12,550	12,550	14,550	2,000	15.9%
4310	Electricity	170,500	170,500	170,500	0	0.0%
4320	Water and Sewer	10,000	10,000	32,450	22,450	224.5%
4330	Villages Community Development District Wastewater Flow	500	500	500	0	0.0%
4400	Rentals & Leases	6,810	5,220	5,220	0	0.0%
4500	Insurance	188,780	225,936	225,936	0	0.0%
4610	Vehicle Repairs	16,800	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	251,915	279,605	338,732	59,127	21.1%
4700	Printing & Binding	2,270	2,270	2,270	0	0.0%
4800	Promotional Activities	16,500	16,500	16,500	0	0.0%
4910	Other Current Charges	2,270	2,270	2,245	(25)	-1.1%
4915	Advertising	500	500	1,000	500	100.0%
4920	Recording Fees	30	30	30	0	0.0%
5100	Office Supplies	2,750	2,750	2,750	0	0.0%
5210	General Operating	132,320	161,820	155,512	(6,308)	-3.9%
5214	Software Licensing	16,169	41,279	42,474	1,195	2.9%



Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	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	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	27,900	27,900	38,690	10,790	38.7%
5270	Uniform Expense	7,230	8,260	8,830	570	6.9%
5410	Publications and Memberships	1,600	1,600	1,720	120	7.5%
5500	Training	2,700	7,759	16,158	8,399	108.2%
	<b>Total Operating Expenditures</b>	<b>2,355,080</b>	<b>2,871,873</b>	<b>3,035,817</b>	<b>163,944</b>	<b>5.71%</b>
<b>Capital Outlay</b>						
6200	Buildings	627,000	6,200,000	0	(6,200,000)	-100.0%
6310	Improvements Other Than Buildings	225,600	648,668	10,756,000	10,107,332	1558.2%
6410	Equipment	256,366	128,030	51,170	(76,860)	-60.0%
6420	Vehicles	-	47,250	-	(47,250)	-100.0%
	<b>Total Capital Outlay</b>	<b>1,108,966</b>	<b>7,023,948</b>	<b>10,807,170</b>	<b>3,783,222</b>	<b>53.9%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	166,048	206,310	459,797	253,487	122.87%
9900	Water Contingency	189,490	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>355,538</b>	<b>206,310</b>	<b>459,797</b>	<b>253,487</b>	<b>122.87%</b>
	<b>Total Expenditures</b>	<b>4,766,795</b>	<b>11,256,101</b>	<b>15,579,126</b>	<b>4,323,025</b>	<b>38.41%</b>

# WATER UTILITY

**C.T. Eagle**

Director of Public Works

- Water Utility

**WATER UTILITY****Table 38: Expenditures by Object - Water Utility 401-3301-533**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	433,003	517,888	582,339	64,451	12.4%
1200	Regular Pay-PTO (paid time off) Cash Out	9,281	21,044	22,166	1,122	5.3%
1400	Overtime	18,762	30,000	30,000	0	0.0%
2100	FICA Taxes	33,502	43,802	48,849	5,047	11.5%
2220	General Employee 401 Plan	32,000	37,970	43,218	5,248	13.8%
2310	Term Life	1,709	2,430	2,705	275	11.3%
2320	Health Insurance	122,313	166,558	176,186	9,628	5.8%
2325	Dental Insurance	2,892	3,914	4,073	159	4.1%
2375	Long Term Disability	2,529	3,632	4,043	411	11.3%
2400	Worker's Compensation	23,810	50,560	73,063	22,503	44.5%
	<b>Total Personnel Services</b>	<b>679,801</b>	<b>877,798</b>	<b>986,642</b>	<b>108,844</b>	<b>12.40%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	8,115	249,500	206,750	(42,750)	-17.1%
3200	Accounting & Auditing	8,175	8,550	8,550	0	0.0%
3410	Other Contractual Services	60,645	82,462	85,663	3,201	3.9%
4000	Travel & Per Diem	0	1,550	1,550	0	0.0%
4100	Telephone, Cell, Pagers	17,158	24,456	15,408	(9,048)	-37.0%
4200	Postage & Freight	12,907	12,400	14,400	2,000	16.1%
4310	Electricity	53,810	49,500	49,500	0	0.0%
4320	Water and Sewer	717	1,250	1,200	(50)	-4.0%
4340	Waste Disposal	1,268	0	0	0	0.0%
4400	Rentals & Leases	3,335	3,945	3,945	0	0.0%
4500	Insurance	92,675	112,968	112,968	0	0.0%
4610	Vehicle Repairs	3,334	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	87,618	64,240	86,755	22,515	35.0%
4700	Printing & Binding	1,778	1,740	1,740	0	0.0%
4800	Promotional Activities	16,424	16,500	16,500	0	0.0%
4910	Other Current Charges	125	2,195	2,195	0	0.0%
4915	Advertising	0	0	500	500	100.0%
Adopted Budget		90			FY2022-23	

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4920	Recording Fees	0	30	30	0	0.0%
4970	Bad Debt Expenses	3,661	0	0	0	0.0%
5100	Office Supplies	793	2,500	2,500	0	0.0%
5210	General Operating	44,300	60,000	66,000	6,000	10.0%
5214	Software Licensing	14,049	30,814	31,903	1,089	3.5%
5250	Bank Fees & Service Charges	1,146	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	19,988	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	16,501	20,000	30,000	10,000	50.0%
5270	Uniform Expense	4,265	5,630	6,200	570	10.1%
5410	Publications and Memberships	620	1,100	1,220	120	10.9%
5500	Training	477	4,919	8,817	3,898	79.2%
	<b>Total Operating Expenditures</b>	<b>473,884</b>	<b>797,449</b>	<b>795,494</b>	<b>(1,955)</b>	<b>-0.25%</b>
<b>Capital Outlay</b>						
6200	Buildings	6,000	0	0	0	n/a
6310	Improvements Other Than Buildings	194,071	629,334	2,178,000	1,548,666	246.1%
6410	Equipment	103,149	64,760	29,095	(35,665)	-55.1%
6420	Vehicles	33,110	47,250	0	(47,250)	-100.0%
	<b>Total Capital Outlay</b>	<b>336,330</b>	<b>741,344</b>	<b>2,207,095</b>	<b>1,465,751</b>	<b>197.72%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	160,500	88,000	54.8%
9900	Contingency	0	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>160,500</b>	<b>88,000</b>	<b>121.38%</b>
	<b>Total Expenditures</b>	<b>1,562,515</b>	<b>2,489,091</b>	<b>4,149,731</b>	<b>1,660,640</b>	<b>66.72%</b>

25% or more increase:

5260 Fuel Increase

5500 Security Training

# SOLID WASTE UTILITY

**C.T. Eagle**

Director of Public Works

- Solid Waste Utility

**SOLID WASTE UTILITY****Table 39: Expenditures by Object - Solid Waste Utility 401-3402-534**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	18,630	25,959	26,121	162	0.6%
3410	Other Contractual Services	1,089	700	0	(700)	-100.0%
3450	Other Contractual Services-Solid Waste	1,166,843	1,203,151	1,309,532	106,381	8.8%
	<b>Total Operating Expenditures</b>	<b>1,186,562</b>	<b>1,229,810</b>	<b>1,335,653</b>	<b>105,843</b>	<b>8.61%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	21,048	61,310	138,797	77,487	126.4%
9900	Contingency	0	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>21,048</b>	<b>61,310</b>	<b>138,797</b>	<b>77,487</b>	<b>126.39%</b>
	<b>Total Expenditures</b>	<b>1,207,610</b>	<b>1,291,120</b>	<b>1,474,450</b>	<b>183,330</b>	<b>14.20%</b>

25% or more increase:

9101 Increase in collection amount

# SEWER UTILITY

**C.T. Eagle**

Director of Public Works

- Sewer Utility

## SEWER UTILITY

**Table 40: Expenditures by Object - Sewer Utility 401-3503-535**

Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	122,902	156,210	178,568	22,358	14.3%
1200	Regular Pay-PTO (paid time off) Cash Out	4,300	5,873	6,614	741	12.6%
1400	Overtime	17,678	17,000	17,000	0	0.0%
2100	FICA Taxes	10,284	13,782	15,560	1,778	12.9%
2220	General Employee 401 Plan	9,020	11,230	14,100	2,870	25.6%
2310	Term Life	457	716	807	91	12.7%
2320	Health Insurance	28,563	52,169	33,858	(18,311)	-35.1%
2325	Dental Insurance	649	1,021	1,063	42	4.1%
2375	Long Term Disability	682	1,071	1,207	136	12.7%
2400	Worker's Compensation	6,324	17,100	20,923	3,823	22.4%
<b>Total Personnel Services</b>		<b>200,859</b>	<b>276,172</b>	<b>289,700</b>	<b>13,528</b>	<b>4.90%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	34,113	40,500	57,000	16,500	40.7%
3200	Accounting & Auditing	6,540	8,550	8,550	0	0.0%
3410	Other Contractual Services	110,891	190,574	187,030	(3,544)	-1.9%
4000	Travel & Per Diem	0	500	500	0	0.0%
4100	Telephone, Cell, Pagers	7,786	12,572	7,496	(5,076)	-40.4%
4200	Postage & Freight	0	150	150	0	0.0%
4310	Electricity	149,510	121,000	121,000	0	0.0%
4320	Water & Sewer	28,992	8,750	31,250	22,500	257.1%
4330	Villages Community Development District Wastewater Flow	0	500	500	0	0.0%
4400	Rentals & Leases	888	1,275	1,275	0	0.0%
4500	Insurance	92,730	112,968	112,968	0	0.0%
4610	Vehicle Repairs	956	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	145,126	215,365	251,977	36,612	17.0%
4700	Printing & Binding	305	530	530	0	0.0%
4910	Other Current Charges	50	75	50	(25)	-33.3%
4915	Advertising	0	500	500	0	0.0%
4970	Bad Debt Expense	1,526	0	0	0	0.0%
5100	Office Supplies	231	250	250	0	0.0%
5210	General Operating	46,511	101,820	89,512	(12,308)	-12.1%
5214	Software Licensing	1,069	10,465	10,571	106	1.0%
5260	Gas & Diesel Expense	10,348	7,900	8,690	790	10.0%
5270	Uniform Expense	1,220	2,630	2,630	0	0.0%



Account Number	Account Description	FY2021 Actuals	FY2022 Budget	FY2023 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	364	2,840	7,341	4,501	158.5%
	<b>Total Operating Expenditures</b>	<b>639,156</b>	<b>844,614</b>	<b>904,670</b>	<b>60,056</b>	<b>7.11%</b>
<b>Capital Outlay</b>						
6200	Buildings	590,271	6,200,000	0	(6,200,000)	n/a
6310	Improvements Other Than Buildings	194,756.00	19,334.00	8,578,000	8,558,666	44267.4%
6410	Equipment	177,601	63,270	22,075	(41,195)	-65.1%
6420	Vehicles	0	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>372,357</b>	<b>6,282,604</b>	<b>8,600,075</b>	<b>2,317,471</b>	<b>36.89%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	72,500	72,500	160,500	88,000	121.4%
9900	Contingency	0	0	0	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>72,500</b>	<b>72,500</b>	<b>160,500</b>	<b>88,000</b>	<b>121.38%</b>
	<b>Total Expenditures</b>	<b>1,284,872</b>	<b>7,475,890</b>	<b>9,954,945</b>	<b>2,479,055</b>	<b>33.16%</b>

25% or more increase:

3110 Design & Security Consulting

4320 Increase to Water/Sewer/Reuse

5500 Security Training