

Fiscal Year 2024 Adopted Budget

Town of Lady Lake, Florida



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TOWN OF LADY LAKE

FISCAL YEAR 2024 ADOPTED BUDGET

October 1, 2023 – September 30, 2024

Ordinance 2023-13

TOWN COMMISSION AND OFFICIALS

Name	Title
James Rietz	Mayor-Commissioner, Ward 5
Ruth Kussard	Commissioner, Ward 1
John Gourlie	Commissioner, Ward 2
Ed Freeman	Commissioner, Ward 3
tbd	Commissioner, Ward 4
William Lawrence	Town Manager
Derek Schroth	Town Attorney

Prepared by:
Pamela Winegardner
Finance Director
Certified Government Finance Officer

TRANSMITTAL LETTER/BUDGET MESSAGE

July 26, 2023

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

Enclosed is the proposed budget for fiscal year 2023/2024 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2023/2024 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$39,726,036.

GENERAL FUND

The proposed General Fund revenues and expenditures total \$20,561,948 respectively.

Highlighted revenues include:

- Ad Valorem tax Revenue is based on a millage rate of 3.3962 mills, which is the current year's millage rate. Ad Valorem taxes account for 35.7% of the Town's annual revenues.
- Villages Fire Assessment revenue is a pass through to the VCCDD (Village Center Community Development District) of \$1,177,151 for the Village Public Safety Department Fire-Rescue that covers part of Lady Lake. There is no increase in Fire assessment fees for budget year 2023-2024. Fiscal year 2022-2023 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 \$3,852,526 which include \$2,000,000 for relocation of Growth Management and the Children's library within the library, \$205,566 for 3 Police cars, \$125,000 for finishing projects for the Walking Trail, \$300,000 for Financial Software (ERP) for Finance and Human Resources, \$107,778 for fiber within the town, \$400,000 for IT Enhancements and \$400,000 for street paving with the rest toward AC units, equipment leases, phones, etc. Restricted money should always be utilized if expenses qualify before using unrestricted funds.

Personnel Cost Include the following:

- The total number of positions in general fund and the utilities fund is 117, which includes four part-time employees (0.5 a position times 4 equals 2), 110 full-time employees and 5 Commissioners.
- A total of six position changes are requested, five positions are requested in the general fund, Communications requested a part-time Multimedia Specialist, Parks & Rec requested two Operator 3's and a Parks & Rec Events Coordinator. Growth Management has requested moving their part-time Growth Management Tech position to full-time (new hire) and moving the current part time Code

Enforcement Officer to full-time. IT has requested their part time system analyst be moved to full-time. One new position is requested in the utilities fund as a part time Customer Service Rep 1 in the Water Department.

- Increase in wages for general employees will be a base raise of 4% and up to 2% performance. For employees under the collective bargaining agreement there will be also a base raise of 4% and up to 2% performance increase. The Commission has approved annual increases to all pay grade min/max in line with the proposed base which is 4% this year. The Town's portion of Police Pension contributions is 14.5% (local law plan).
- Medical premiums are budgeted at an estimated 7% increase. Dental premiums are budgeted at an estimated 15% increase. Life Insurance and Long-Term Disability are budgeted with a 15% increase. (Not all actual increases are available at budget time).

Highlighted Expenditures Include:

- Capital outlay costs for all departments (including Utilities) total 14,034,889, down \$792,998 due to completed projects. This includes \$4,445,755 for General Fund, and \$9,589,134 for Utilities.
- The Town Commission budget includes a 4% increase in the monthly wage stipend, \$1,860 for wireless data capabilities for five tablets, a \$1,000 increase for the volunteer dinner and \$7,000 for travel.
- The Clerk's Office has an increase of \$400 for increased costs for a surge protector and Transcriptions license and \$13,889 increase in software licensing due to a new Agenda software.
- Elections under the Clerk's office has an estimated increase of \$30,000 as quoted by the Lake County Election Board.
- The Finance Department budget includes overtime of \$5,200 for the implementation of the new Finance software, \$23,000 for 50% of the increased annual audit fees, and \$240,000 for new Finance (ERP) software selected in FY2022-2023 and completed in FY2023/2024.
- The Human Resource budget includes \$60,000 for new Human Resource (ERP) software, \$4,000 for safety awards, \$4,000 for Town health 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, \$80,500 for Site Plan and Plat reviews, Landscape revisions and Traffic studies and \$500,000 (Surtax) to move the Growth Management department to the library.
- The Building Department budget contains training, software and hardware costs for the purchased community development software, \$285,000 contract for building/inspection services and \$80,000 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 moving a part time code enforcement officer to full time.

- Information Technology Department budget consists of Disaster Recovery/Security Services \$19,200 and Security Instructor Led training \$4,676, split between 3 departments. There are also budgeted additional offices during the library remodel \$200,000 plus new furniture at \$20,000.
- Communications budget consists of adding a part time position Multi-Media Content Specialist.
- The Police Department budget includes \$204,000 for Lake County Dispatch services and \$205,566 for 3 Police vehicles, and \$866,350 for body cameras and equipment that will be financed over 5 years with no interest, first year payment in the amount of 163,388.
- The library budget consists of moving the Children's library upstairs to accommodate the Growth Management department, \$1,300,000 and book purchases at \$90,000 to keep the library's book supply current.
- In P&R operating budget, there is a large increase in advertising to \$6,000 for all scheduled events. Plans for a new Recreation center informal Conceptual Design are included for \$25,000. The Parks and Recreation budget includes capital outlay with \$125,000 for finishing projects for Snooky Park such as cameras, exercise equipment and paving-gravel, \$110,000 for a Rolling Acres Parking Design, \$50,000 for a Sewer Line connection to Guava Bathrooms, \$27,000 for a Mower and a Stand-on Fertilizer and \$30,000 for removal of the Boy Scout Hut.
- Public Works Administration includes a Heavy-Duty gate Opener at \$18,293.
- 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, \$446,595 or 60% of Property & Liability insurance and 50% of Pollution Liability. Capital Outlay consists of \$107,778 (\$323,334 split 3 ways) for Fiber Infrastructure as well as \$75,024 of IT software and hardware costs.

SPECIAL REVENUE FUND

The proposed Special Revenue Fund revenues and expenditures total \$4,068,082 respectively.

Revenues include estimated collections for Fiscal Year 2023 of \$2,087,500 from the one-cent tax plus interest earned throughout the year.

Expenditures include a transfer to the General Fund of \$3,852,526 for the Growth Management/Children's library move, street paving, 3 Police vehicles, IT enhancements and fiber, finishing project for Snooky Park, Parks & Rec equipment, the ERP Software to name a few. Transfer to Utilities for Intra Fiber Optics Plan in the amount of 215,556. To meet all these requests, \$1,980,582 will come from Special Revenue Reserves also.

UTILITIES FUND

The proposed Utilities Fund revenues and expenses total \$14,646,006 respectively.

Highlighted Revenues Include:

- A 6.4% increase in water, sewer and reuse utility rates due to an increase of the CPI-U from January of 2022 to January of 2023.
- Solid waste fees are billed on the property tax bill as a solid waste assessment. The rate is \$185 per year per residential unit. Waste Management's fee per unit will increase from \$13.52 to \$13.57 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 base raise of 4% for employees and up to 2% performance increase. The Commission has approved annual increases to all pay grade min/max in line with the proposed base which is 4% this year. All medical, dental, life, long term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 7%, Dental 15%, Life 15%, Long Term Disability 15%).

Highlighted Expenses Include:

- The Water Utility budget for Other Professional Services include \$120,000 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 \$4,860,300 for well four and five Phase II, \$107,778 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 \$143,515, an increase due to the difference between the raised fee of \$185 solid waste fee to offset increased Waste Management costs for approximately 8,150 customers.
- The Sewer Utility budget includes Wastewater Treatment Plant (WWTP) project costs for FY24 of \$4,156,628 for the second phase, 33% of the cost of Fiber Infrastructure or \$107,778, \$100,000 for an emergency by-pass pump for lift station 2 and 11.

SUMMARY

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	20,561,948	20,561,948
The Special Revenue Fund	4,068,082	4,068,082
The Utilities Fund	14,646,006	14,646,006
Total - All Funds	\$39,276,036	\$39,276,036

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	50,922	27,805				78,727	0.38%
Town Manager	275,936	17,016				292,952	1.44%
Town Clerk	288,316	49,795				338,111	1.66%
Town Clerk-Elections		35,000				35,000	0.17%
Finance	477,704	101,834	240,000			819,538	3.98%
Human Resources/Risk Management	224,604	113,239	60,000			397,843	1.95%
Growth Management	430,943	200,589	500,000			1,131,532	5.56%
Building Department	134,842	422,703				557,545	2.74%
Code Enforcement	152,345	44,492				196,837	0.97%
Information Technology	521,623	212,046	200,000			933,669	4.59%
Communications	187,388	83,817				271,205	1.33%
Police Department	4,276,654	1,021,713	266,030			5,564,397	27.06%
Library and Information Services	718,622	217,931	1,420,000			2,356,553	11.58%
Parks and Recreation Department	896,706	498,836	312,000			1,707,542	8.30%
Community Building/Recreation Facility		24,365				24,365	0.12%
Public Works Administration	270,678	77,358	18,293			366,329	1.80%
Other Government Services-Facilities Maintenance	158,805	16,222				175,027	0.86%
Other Government Services-Motor Pool	182,150	36,115				218,265	1.07%
Public Works-Streets Maintenance	1,013,724	585,155	1,246,630			2,845,509	13.98%
Other Government Services-Town Hall		620,049	182,802	100,000		902,851	4.44%
Legal Services		171,000				171,000	0.84%
Villages Fire Protection District		1,177,151				1,177,151	5.78%
To Reserve							0.00%
FY2024 Budget Totals	10,261,962	5,754,231	4,445,755	100,000	0	20,561,948	100.00%
% of Total Budget	49.91%	27.98%	21.62%	0.49%	0.00%		100.00%
FY2023 Budget Totals	9,312,917	5,673,061	4,020,717	100,000	0	19,106,695	
Change from Prior Year	10.19%	1.4%	10.6%	0.0%	0.0%	7.62%	

Table 3: Budget Summary Schedule - Utilities Fund

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Water	1,051,811	713,939	5,110,153	160,500	0	7,036,403	48.0%
Solid Waste	0	1,364,235	0	143,515	0	1,507,750	10.3%
Sewer	304,798	1,157,574	4,478,981	160,500	0	6,101,853	41.7%
FY2024 Budget Totals	1,356,609	3,235,748	9,589,134	464,515	0	14,646,006	100.0%
% of Total Budget	9.3%	22.1%	65.5%	3.2%	0		100.0%
FY2023 Budget	1,276,342	3,035,817	10,807,170	459,797	0	15,579,126	
Change from Prior Year	6.3%	6.6%	-11.3%	1.0%	0.0%	-6.0%	

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	90,000	General Fund Revenue
CDBG- Sidewalk Grant	Roads & Streets	0	0	0	750,000	General Fund Revenue (Grant Will Reimburse)
2023 Ford F-350	Roads & Streets	0	0	96,630	0	General Fund Revenue
Heavy Duty Gate	Roads & Streets	0	0	0	18,293	General Fund Revenue
Rolling Acres Parking Design	Parks & Recreation	0	0	0	110,000	General Fund Revenue
Total		0	0	96,630	968,293	1,064,923

CAPITAL IMPROVEMENTS AND EQUIPMENT GENERAL FUND**Table 5: General Fund – General Funds / Sales Surtax / Committed Asset Fund/ Impact Fees**

Description	Department	Building	Equipment	Vehicles	Improvements	Funding Source
IT/ERP-Project Software	Finance/HR	0	300,000	0	0	Special Revenue
Library Renovation	Growth Management/ Library /IT	2,000,000	0	0	0	Special Revenue
AC Units	Library	0	30,000	0	0	Special Revenue
Vehicles	Police	0	0	205,566	0	Special Revenue
IT/ Enhancemen	Police	0	60,464	0	0	Special Revenue
IT / Fiber Infrastructure	OGS	0	0	0	107,778	Special Revenue
IT/ Enhancements	OGS	0	75,024	0	0	Special Revenue
Walking Trail	Parks & Recreation	0	0	0	125,000	Special Revenue
Mower & Fertilizer	Parks & Recreation	0	27,000	0	0	Special Revenue
Sewer Line Connection Guava	Parks & Recreation	50,000	0	0	0	Special Revenue
Pavement Management Plan	Roads & Streets	0	0	0	400,000	Special Revenue
Total		2,050,000	492,488	205,566	632,778	3,380,832

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	4,860,300	0	0	0	Water Revenue
2-Emergency Bi- pass Pumps for lift stations	Sewer	0	100,000	0	0	Sewer Revenue
IT/Utility Software Phase III	Water/ Sewer	0	200,000	0	0	Water-Sewer Revenue
Fiber Infrastructure	Water/ Sewer	215,556	0	0	0	Special Revenue
Hardware Lifecycle Program	Water/ Sewer	0	44,150	0	0	Water-Sewer Revenue
Lift Station #4 Mixer	Sewer	0	12,500	0	0	Sewer Revenue
Wastewater Treatment Plant Engineering/ Construction Phase 2	Sewer	4,156,628	0	0	0	Water-Sewer Revenue
Total		9,232,484	356,650	0	0	9,589,134

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

	FY2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
General Fund			
Commission	5	5	5
Town Manager	2	2	2
Town Clerk	3	3	3
Finance	5	4.5 ⁽⁶⁾	4.5 ⁽²⁾
Human Resources & Risk Management	2	2.5 ⁽⁶⁾	2.5 ⁽²⁾
Growth Management	3.5	3.5 ^{(1) (5)}	4 ⁽⁴⁾
Information Technology	4.5	4 ^{(1) (6)}	4.5 ^{(2) (8)}
Communications		1 ⁽⁴⁾	1.5 ^{(1) (3)}
Other Government Services- Facilities Maintenance	2	2	2
Other Government Services- Motor Pool	2	2	2
Police Department Support	6	6.5 ^{(1) (3)}	6 ⁽¹⁾
Police Sworn Officers	28	28	30
Building Services	2	2	2
Code Enforcement	1	1.5 ⁽⁵⁾	2 ⁽⁵⁾
Public Works - Administration	2	2	2
Public Works - Streets Maintenance	10	10	10
Library & Information Services	9.5	10 ⁽²⁾	10
Parks & Recreation	6	6	9
Sub-Total General Fund	95.5	97.5	102
Enterprise Fund			
Water Utilities	11	11.5	12 ^{(2) (7)}
Sewer Utilities	3	3	3
Sub-Total Enterprise Fund	14	14.5	15
Total Positions	109.5	112	117

Notes:

- (1) Totals include Part-time Positions
- (2) One position split 50/50 with another department (0.5 position per department)
- (3) Communications-New PT position Multimedia Content Specialist
- (4) GM-Change Part Time Tech to Full Time Tech
- (5) CE-Change Part Time to Full Time code enforcement officer
- (6) P&R-New Event Coordinator, New (2) Parks & Rec Operator 3
- (7) Water-New PT Customer Service Rep 1
- (8) IT-Change Part Time System Analyst to Full Time

MILLAGE RATE ANALYSIS – FISCAL YEAR

Table 8: Taxable Value

Taxable Value	
Taxable value this year (DR-420)	\$1,625,121,294
Taxable value last year (DR-422)	1,484,223,126
Total increase in net taxable value this year resulted in an 9.5% increase, which includes new construction of \$11,030,270 and increased values of \$129, 867,898	\$140,898,168

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.	3.1017	\$5,074,851 x 95%= \$4,821,108
Last year's millage rate is 9.49% higher than the current year's rolled back rate.	3.3962	\$5,556,698 x 95% = \$5,278,863
Majority vote maximum rate, which is 2.8% increase over the current year's rolled back rate and 6.8% decrease over last year's final rate. Any of the above rates would require at least three affirmative votes.	3.1898	\$5,218,996 x 95% = \$4,958,046
Two-thirds vote maximum rate requiring four affirmative votes of the Town Commission, which is a 13.13% increase over the current year's rolled back rate.	3.5088	\$5,740,929 x 95% = \$5,453,883

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

Calculation of various millage levies for voting requirements.

The current years rolled back rate is 3.1017. Since the Town did not approve the majority vote maximum millage rate of 3.3326 last year and since the prior year operating millage rate from Current Year Form DR-420MMP, Line 14 (3.5088) is more than the prior year maximum millage rate with a majority vote, Line 3 (3.3326), the rolled-back rate based on prior year majority-vote maximum millage does not have to be adjusted.

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

ESTIMATED REVENUES- GENERAL FUND

Table 10: Revenue by Source Code - General Fund

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Property Tax						
311.10.00	Current Ad Valorem Taxes*	4,426,548	4,802,221	5,458,498	656,277	13.7%
311.20.00	Delinquent Ad Valorem Taxes	1,933	3,000	3,000	0	0.0%
	Property Tax Total	4,428,481	4,805,221	5,461,498	656,277	13.7%
Local Option Taxes						
312.30.00	County Gas Tax (9 th Cent)	21,188	20,500	22,000	1,500	7.3%
312.41.00	Local Option Gas Tax	260,216	255,000	270,000	15,000	5.9%
312.52.00	Casualty Insurance Premium Tax	129,086	136,400	143,208	6,808	5.0%
	Local Option Taxes Total	410,490	411,900	435,208	23,308	5.7%
Utility Service Taxes						
314.10.00	Electric - Duke Energy	937,414	875,000	960,000	85,000	9.7%
314.11.00	Electric – Sumter Electric Cooperative Inc. (SECO)	264,706	280,000	270,000	-10,000	-3.6%
314.30.00	Water – Villages Community Development District (VCDD)	99,628	100,000	92,000	-8,000	-8.0%
314.31.00	Water - Water Oak	11,437	12,000	11,300	-700	-5.8%
314.32.00	Water - Lady Lake	88,441	89,000	87,000	-2,000	-2.2%
314.40.00	Gas	32,051	31,000	34,000	3,000	9.7%
	Utility Service Taxes Total	1,433,677	1,387,000	1,454,300	67,300	4.9%
Communications Services Tax						
315.10.00	Communications Services Tax	550,642	550,000	580,000	30,000	5.5%
	Communications Services Tax Total	550,642	550,000	580,000	30,000	5.5%
Permits & Fees						
316.10.00	Town Business Tax	48,009	0	0	0	n/a
316.11.00	Town Business Tax - Penalty	3,672	0	0	0	n/a
322.10.00	Building Permits and Inspections	306,313	300,000	340,000	40,000	13.3%
322.11.00	Re-Inspection Fees	16,300	14,000	18,000	4,000	28.6%
329.05.00	Building Plan Review Fees	13,280	35,000	41,000	6,000	17.1%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
329.06.00	Fire Inspection/Plan /Revision	21,360	35,000	42,000	7,000	20.0%
329.07.00	Fire Site Plan Fee	0	0	0	0	n/a
329.12.00	Building Permit Administration Fees	12,722	10,500	13,800	3,300	31.4%
329.15.00	Tree Permit Fees	10,200	8,200	6,000	-2,200	-26.8%
329.20.00	Sign Permit Fees	7,896	7,500	7,000	-500	-6.7%
329.30.00	Site Plan Review Fees	5,875	3,000	10,000	7,000	233.3%
329.35.00	Subdivision Fees	57,880	40,000	45,000	5,000	12.5%
329.45.00	Zoning Fees	36,580	25,000	36,500	11,500	46.0%
329.55.00	Solicitation Permits	20	20	40	20	100.0%
329.65.00	Comprehensive Plan Amendment Fees	5,000	4,000	4,000	0	0.0%
329.70.00	Annexation Fees	1,900	1,200	2,500	1,300	108.3%
	Permits & Fees Total	547,007	483,420	565,840	82,420	17.0%
Franchise Fees						
323.10.00	Electric - Duke Energy	1,038,789	980,000	1,150,000	170,000	17.3%
323.11.00	Electric - SECO	348,655	355,000	390,000	35,000	9.9%
323.40.00	Gas	38,005	40,000	42,000	2,000	5.0%
323.70.00	Solid Waste	238,472	245,000	240,000	-5,000	-2.0%
	Franchise Fees Total	1,663,921	1,620,000	1,822,000	202,000	12.5%
Special Assessments						
325.22.00	Fire Assessments - Villages	1,043,775	1,090,000	1,177,151	87,151	8.0%
	Special Assessments Total	1,043,775	1,090,000	1,177,151	87,151	8.0%
Federal & State Revenue Sharing						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	3,951	4,500	2,700	-1,800	-40.0%
331.24.00	Federal FEMA Disaster Grant	0	8,183	0	-8,183	-100.0%
331.33.00	Federal Grant-Covid 19	0	0	0	0	n/a
331.35.00	American Rescue Plan Act (ARPA)	0	0	0	0	n/a
331.36.00	Traffic Homicide Investigation, Equipment	3,265	3,265	0	-3,265	-100.0%
331.37.00	Portable Forensic Workstation	2,070	2,218	0	-2,218	-100.0%
331.91.00	Small Cities Grant/Sidewalks	0	0	750,000	750,000	n/a

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
334.21.00	State Disaster Grant	0	455	0	-455	-100.0%
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	532,398	450,000	550,000	100,000	22.2%
335.13.00	State Revenue Sharing - Fuel Tax	141,248	130,000	145,000	15,000	11.5%
335.14.00	Mobile Home Licenses	42,177	52,000	40,000	-12,000	-23.1%
335.15.00	Alcohol Beverage Licenses	14,217	15,000	14,000	-1,000	-6.7%
335.18.00	1/2 Cent Sales Tax	1,186,385	1,165,000	1,258,000	93,000	8.0%
335.49.00	State Transportation Revenue	12,519	12,894	12,500	-394	-3.1%
	Federal & State Revenue Sharing Total	1,938,230	1,843,515	2,772,200	928,685	50.4%
Lake County Grants and Fees						
337.70.00	County Library Agreement	146,630	146,630	143,000	-3,630	-2.5%
	Lake County Grants & Fees Total	146,630	146,630	143,000	-3,630	-2.5%
Police Services, Fines, and Fees						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service - Private Detail	98,573	112,000	142,500	30,500	27.2%
342.12.00	Police Service - False Alarm Fee	100	0	800	800	100%
342.20.00	Police Service- Parking Violations	1,546	2,100	1,550	-550	-26.2%
342.70.00	Police Service- Foreclosed Property Registration Fee	3,000	3,000	3,000	0	n/a
342.90.00	Police Service - Other Public Safety Charges	8,855	8,500	9,500	1,000	11.8%
344.90.00	Road and Street Revenue	62,942	55,000	70,000	15,000	27.3%
347.10.00	Library Fees – Out of County	6,150	6,500	6,000	-500	-7.7%
354.10.00	Animal Control Citations	1,495	1,500	2,500	1,000	66.7%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
354.20.00	Code Enforcement Fines	53,730	2,500	60,000	57,500	2300.0%
354.30.00	Code Enforcement Lot Clearing	0	0	0	0	0.0%
359.10.00	Police Education – Second Dollar	2,394	2,400	2,400	0	0.0%
	Police Services, Fines & Fees Total	338,785	293,500	398,250	104,750	35.7%
Interest and Other Earnings						
361.10.00	Interest Earnings - Pooled Cash	49	100	31,700	31,600	31600.0%
361.11.00	Interest Earnings – State Board of Administration	18,161	10,000	100,000	90,000	900.0%
361.13.00	Interest Earnings-Other	0	0	0	0	n/a
361.16.00	Interest Earnings-Florida Class	41,994	14,000	175,000	161,000	1150.0%
	Interest & Other Earnings Total	60,204	24,100	306,700	282,600	1172.6%
Other Revenues						
347.11.00	Library Other Revenue	3,371	4,000	4,500	500	12.5%
347.20.00	Recreation Program Fees	5,100	2,500	8,000	5,500	220.0%
349.10.00	Copies and Certifications	839	500	900	400	80.0%
351.10.00	Court Fines	20,894	21,000	18,000	-3,000	-14.3%
352.10.00	Library Fines	3,523	3,000	3,800	800	26.7%
362.10.00	Rental Fees - Community Building	11,235	12,000	18,000	6,000	50.0%
362.11.00	Rental Fees - Library Meeting Rooms	500	700	500	-200	-28.6%
362.20.00	Rental Fees - Heritage Park	45	50	50	0	0.0%
362.31.00	Tower Rentals	40,852	37,000	45,000	8,000	21.6%
364.10.00	Fixed Assets-Proceeds Sale or Trade	0	25,000	26,500	1,500	6.0%
365.10.00	Proceeds Material & Scrap	0	500	300	-200	-40.0%
365.20.00	Gain or Loss Asset Resale	0	200	0	-200	-100.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
366.10.00	Animal Control Private Contribution/Donations	10,926	2,600	350	-2,250	-86.5%
366.20.00	Library Donations	1,775	2,000	1,700	-300	-15.0%
366.30.00	Police Safety Donations	1,171	500	1,200	700	140.0%
366.35.00	Police K-9 Donations	70,913	200	200	0	0.0%
366.40.00	Parks & Recreation Contribution/Donations	0	200	0	-200	-100.0%
366.55.00	Tree & Beautification Donation	14,172	200	8,000	7,800	3900.0%
366.56.00	Fireworks Donations	24,000	0	5,000	5,000	n/a
369.05.00	Fuel Tax Refund	9,041	8,000	8,000	0	0.0%
369.40.00	Other Miscellaneous Revenues	61,045	12,000	50,000	38,000	316.7%
369.41.00	Police Services-Vehicle Fee-Private Detail	0	0	4,000	4,000	n/a
369.45.00	Insurance Claim Proceeds	13,727	6,000	7,000	1,000	16.7%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	54	0	0	0	n/a
Other Revenues Total		293,183	138,150	211,000	72,850	52.7%
Transfers In						
381.10.00	Transfer From Special Revenue	2,429,471	1,427,550	1,871,944	659,950	46.2%
382.10.00	Water Transfer	72,500	160,500	160,500	0	0.0%
382.20.00	Sewer Transfer	72,500	160,500	160,500	0	0.0%
382.30.00	Solid Waste Transfer	61,310	138,797	143,515	4,718	3.4%
389.26.00	Parks & Recreation Impact Fee Transfer	0	350,000	0	-350,000	-100.0%
389.80.00	Capital Asset Assigned Fund	0	1,032,178	0	-1,032,178	-100.0%
389.85.00	Transfer from Special Revenue Reserve	0	3,043,734	1,980,582	-1,063,152	-34.9%
389.90.00	Transfer from Fund Balance Reserves	0	0	917,760	917,760	n/a
Transfers In Total		2,635,781	6,313,259	5,234,801	-1,078,458	-17.1%
Total General Fund Revenues		15,490,806	19,106,695	20,561,948	1,455,253	7.6%

* Millage at current rate of 3.3962

EXPENDITURES – GENERAL FUND

Table 11: Expense Recap by Object - General Fund

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	36,900	45,045	47,072	2027	4.5%
1200	Regular Pay	4,692,791	5,070,880	6,342,602	1,271,722	25.1%
1300	Other Salaries-Sign on Bonus	0	0	25,000	25,000	100.0%
1400	Overtime	165,000	166,500	213,200	46,700	28.0%
1410	Overtime-Special Detail	21,500	21,500	33,000	11,500	53.5%
1420	Off Duty Detail	67,000	67,000	120,000	53,000	79.1%
1530	Police Incentive Pay	24,720	22,440	27,240	4,800	21.4%
2100	FICA Taxes	383,235	413,244	521,250	108,006	26.1%
2210	Department Head 401 Plan	58,719	66,469	86,251	19,782	29.8%
2220	General Employee 401 Plan	146,746	154,217	207,697	53,480	34.7%
2240	Police Retirement	215,644	309,252	316,855	7,603	2.5%
2241	State Casualty Insurance Premium Tax	130,000	130,000	143,208	13,208	10.2%
2310	Term Life	17,662	22,149	28,066	5,917	26.7%
2320	Health Insurance	1,110,112	1,291,653	1,536,770	245,117	19.0%
2325	Dental Insurance	30,664	29,784	33,828	4,044	13.6%
2375	Long Term Disability	26,408	33,117	41,957	8,840	26.7%
2400	Worker's Compensation	362,827	384,145	537,955	153,810	40.0%
	Total Personnel Services	7,489,928	8,227,395	10,261,962	2,034,567	24.7%
Operating Expenditures						
3110	Other Professional Services	207,770	720,149	366,510	-353,639	-49.1%
3112	Police Legal Services	25,000	25,000	28,000	3,000	12.0%
3200	Accounting & Auditing	17,985	18,100	23,000	4,900	27.1%
3410	Other Contractual Services	2,031,815	1,870,540	2,335,374	464,834	24.9%
4000	Travel & Per Diem	26,960	31,340	38,375	7,035	22.4%
4100	Telephone, Cell, Pagers	120,376	135,544	131,636	-3,908	-2.9%
4200	Postage & Freight	9,100	12,600	14,650	2,050	16.3%
4310	Electricity	282,508	283,008	312,418	29,410	10.4%
4320	Water/Sewer	92,190	97,110	125,744	28,634	29.5%
4340	Waste Disposal	450	450	450	0	0.0%
4400	Rentals & Leases	24,252	30,032	30,532	500	1.7%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4499	Rentals & Leases (Friends Donations)	2,520	2,520	2,520	0	0.0%
4500	Insurance	281,761	337,300	448,985	111,685	33.1%
4610	Vehicle Repairs	84,710	94,225	103,155	8,930	9.5%
4620	Repairs & Maintenance	247,307	288,923	331,802	42,879	14.8%
4622	Road Resurfacing	400,000	400,000	0	-400,000	-100.0%
4700	Printing & Binding	20,255	21,955	28,300	6,345	28.9%
4800	Promotional Activities	19,375	23,575	82,700	59,125	250.8%
4910	Other Current Charges	2,355	2,805	2,270	-535	-19.1%
4915	Advertising	14,660	13,400	20,100	6,700	50.0%
4920	Recording Fees	3,015	3,025	4,000	975	32.2%
4930	Employee Programs	13,500	17,500	17,500	0	0.0%
4950	Lights of Lady Lake	7,500	9,000	12,000	3,000	33.3%
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	25,300	3,448	15.8%
5210	General Operating	262,156	353,517	490,636	137,119	38.8%
5212	Historical Society Expense	10,000	12,000	12,000	0	0.0%
5214	Software Licensing	110,542	236,997	309,644	72,647	30.7%
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	199,264	24,615	14.1%
5270	Uniform Expense	38,410	40,452	49,030	8,578	21.2%
5299	Library Donation Expense	1,000	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	20,000	20,000	50,000	30,000	150.0%
5410	Publications and Memberships	19,900	20,650	22,625	1,975	9.6%
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	27,275	39,361	99,811	60,450	153.6%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5530	Training Miscellaneous-Mental Health	5,000	5,000	5,000	0	0.0%
8200	Aid to Private Organizations	12,000	12,600	13,000	400	3.2%
	Total Operating Expenditures	4,652,641	5,394,629	5,754,231	359,602	6.7%
Capital Outlay						
6121	Land Improvements	0	0	750,000	750,000	100.0%
6200	Buildings	285,000	496,500	2,050,000	1,553,500	312.9%
6310	Improvements Other Than Building	7,600	544,334	391,071	-153,263	-28.2%
	Improvement/Infra-structure	0	0	400,000	400,000	100.0%
6410	Equipment	21,855	137,416	162,488	25,072	18.2%
6420	Vehicles	38,775	305,652	302,196	-3,456	-1.1%
6810	Software	0	0	300,000	300,000	100.0%
6600	Books, Publications, Library Material	65,000	74,751	90,000	15,249	20.4%
	Total Capital Outlay	418,230	1,558,653	4,445,755	2,887,102	185.2%
Interfund Transfers & Other Uses						
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%
	Total Interfund Transfers & Other Uses	100,862	100,000	100,000	0	0.0%
	Total Expenditures	12,661,661	15,280,677	20,561,948	5,281,271	34.6%

COMMISSION

James Rietz

Mayor/Commissioner-Ward 5

Ruth Kussard

Commissioner-Ward 1

John Gourlie

Commissioner-Ward 2

Ed Freeman

Commissioner-Ward 3

tbd

Commissioner-Ward 4

COMMISSION

Table 12: Expenditures by Object – Commission

001-1101-511

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	42,900	45,045	47,072	2,027	4.5%
2100	FICA Taxes	3,296	3,446	3,601	155	4.5%
2400	Worker's Compensation	108	238	249	11	4.6%
Total Personnel Services		46,304	48,729	50,922	2,193	4.5%
Operating Expenditures						
4000	Travel & Per Diem	2,904	7,000	7,000	0	0.0%
4100	Telephone, Cell, Pagers	0	540	2,400	1,860	344.4%
4700	Printing & Binding	80	75	75	0	0.0%
4800	Promotional Activities	4,380	5,000	6,000	1,000	20.0%
5210	General Operating	254	825	825	0	0.0%
5214	Software Licensing	5,187	6,160	6,305	145	2.4%
5410	Publications and Memberships	3,270	3,650	3,990	340	9.3%
5500	Training	203	1,210	1,210	0	0.0%
Total Operating Expenditures		16,278	24,460	27,805	3,345	13.7%
Total Expenditures		62,582	73,189	78,727	5,538	7.6%

25% of more increase:

4100 Secure networks for tablets

TOWN MANAGER

William Lawrence

Town Manager

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	167,028	180,235	197,039	16,804	9.3%
1200	Regular Pay-PTO (paid time off)					
	Cash Out	1,669	6,933	7,579	646	9.3%
2100	FICA Taxes	11,595	14,415	15,759	1,344	9.3%
2210	Department Head 401 Plan	8,643	9,041	10,005	964	10.7%
2220	General Employee 401 Plan	2,707	3,576	3,248	-328	-9.2%
2310	Term Life	588	846	925	79	9.3%
2320	Health Insurance	34,007	38,259	38,208	-51	-0.1%
2325	Dental Insurance	616	709	709	0	0.0%
2375	Long Term Disability	997	1,265	1,383	118	9.3%
2400	Worker's Compensation	433	989	1,081	92	9.3%
	Total Personnel Services	228,283	256,268	275,936	19,668	7.67%
Operating Expenditures						
3110	Other Professional Services	0	0	50	50	100.0%
3410	Other Contractual Services	0	4,500	0	-4,500	n/a
4000	Travel & Per Diem	504	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	1,493	1,704	1,704	0	0.0%
4610	Vehicle Repairs & Maintenance	394	575	575	0	0.0%
4620	Repairs & Maintenance	0	285	350	65	22.8%
4700	Printing & Binding	0	100	100	0	0.0%
5100	Office Supplies	179	500	500	0	0.0%
5210	General Operating	2,062	850	850	0	0.0%
5214	Software Licensing	4,688	4,890	2,798	-2,092	-42.8%
5260	Gas & Diesel	1,312	2,500	2,500	0	0.0%
5410	Publications and Memberships	1,455	1,995	1,995	0	0.0%
5500	Training	542	1,744	1,594	-150	-8.6%
	Total Operating Expenditures	12,629	23,643	17,016	-6,627	-28.0%
	Total Expenditures	240,912	279,911	292,952	13,041	4.7%

25% of more increase:

3110 HR added post-accident testing

TOWN CLERK

Nancy Wilson

Town Clerk

- Elections

TOWN CLERK

Table 14: Expenditures by Object - Town Clerk

001-1202-512

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	179,828	194,314	206,919	12,605	6.5%
1200	Regular Pay-PTO (paid time off) Cash Out	962	7,474	7,959	485	6.5%
1400	Overtime	0	0	0	0	n/a
2100	FICA Taxes	13,684	15,542	16,550	1,008	6.5%
2210	Department Head 401 Plan	4,730	6,742	7,147	405	6.0%
2220	General Employee 401 Plan	6,472	5,881	6,290	409	7.0%
2310	Term Life	512	912	971	59	6.5%
2320	Health Insurance	27,404	38,881	38,829	-52	-0.1%
2325	Dental Insurance	796	1,063	1,063	0	0.0%
2375	Long Term Disability	752	1,364	1,452	88	6.5%
2400	Worker's Compensation	439	1,067	1,136	69	6.5%
Total Personnel Services		235,579	273,240	288,316	15,076	5.52%
Operating Expenditures						
3110	Other Professional Services	1,948	3,850	4,400	550	14.3%
3410	Other Contractual Services	10,351	10,500	0	-10,500	n/a
4000	Travel & Per Diem	176	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	1,160	2,076	2,136	60	2.9%
4620	Repairs & Maintenance	648	800	1,200	400	50.0%
4700	Printing & Binding	1,773	5,600	5,600	0	0.0%
4915	Advertising	932	1,000	1,000	0	0.0%
4920	Recording Fees	208	500	500	0	0.0%
5100	Office Supplies	835	800	800	0	0.0%
5210	General Operating	5,111	3,800	4,400	600	15.8%
5214	Software Licensing	17,678	11,894	25,783	13,889	116.8%
5410	Publications and Memberships	393	510	660	150	29.4%
5500	Training	163	1,016	1,316	300	29.5%
Total Operating Expenditures		41,376	44,346	49,795	5,449	12.3%
Total Expenditures		276,955	317,586	338,111	20,525	6.46%

25% or more increase:

4620 Increase to battery backup and software maintenance**5214** Additional of agenda management tool**5410** Added another notary expense**5500** Records Management Training increased for 3 employees

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	22,486	5,000	35,000	30,000	600.0%
Total Operating Expenditures		22,486	5,000	35,000	30,000	600.0%
Total Expenditures		22,486	5,000	35,000	30,000	600.0%

25% or more increase:

Higher expense due to election being held during non-general election year.

Three Commission Seats up for election (Wards 1,3 and 5)

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	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	283,574	308,662	329,670	21,008	6.8%
1200	Regular Pay-PTO (paid time off) Cash Out	6,591	11,872	12,680	808	6.8%
1400	Overtime	0	0	5,200	5,200	100.0%
2100	FICA Taxes	21,744	24,697	26,776	2,079	8.4%
2210	Department Head 401 Plan	7,619	8,525	9,036	511	6.0%
2220	General Employee 401 Plan	12,602	14,658	15,103	445	3.0%
2310	Term Life	1,125	1,539	1,643	104	6.8%
2320	Health Insurance	38,950	66,473	71,709	5,236	7.9%
2325	Dental Insurance	1,059	1,594	1,594	0	0.0%
2375	Long Term Disability	1,671	2,301	2,456	155	6.7%
2400	Workers Compensation	721	1,694	1,837	143	8.4%
Total Personnel Services		375,656	442,015	477,704	35,689	8.1%
Operating Expenditures						
3110	Other Professional Services	1,179	252,000	19,450	-232,550	-92.3%
3200	Accounting & Auditing	13,900	17,100	23,000	5,900	34.5%
3410	Other Contractual Services	22,967	30,540	32,860	2,320	7.6%
4000	Travel & Per Diem	2,126	2,900	2,900	0	0.0%
4100	Telephone, Cell, Pagers	2,721	4,140	4,140	0	0.0%
4620	Repairs & Maintenance	0	335	400	65	19.4%
4700	Printing & Binding	1,510	1,700	1,700	0	0.0%
4910	Other Current Charges	460	500	560	60	12.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	620	1,500	1,500	0	0.0%
5100	Office Supplies	852	1,500	1,500	0	0.0%
5210	General Operating	1,644	1,200	1,200	0	0.0%
5214	Software Licensing	10,031	14,414	10,539	-3,875	-26.9%
5410	Publications and Memberships	554	665	870	205	30.8%
5500	Training	904	1,610	1,215	-395	-24.5%
	Total Operating Expenditures	59,468	330,104	101,834	-228,270	-69.2%
6810	Software	0	0	240,000	0	100%
	Total Capital Outlay	0	0	240,000	240,000	100%
	Total Expenditures	436,183	773,713	819,538	47,419	6.1%

25% or more increase:

3200 New Auditors and additional Single Audit expense

5410 \$320 for Payroll letter on Dept. of Labor Cases, updates in Laws, news

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	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	120,102	144,072	152,620	8,548	5.9%
1200	Regular Pay-PTO (paid time off) Cash Out	1,477	5,542	7,439	1,897	34.2%
2100	FICA Taxes	8,903	11,534	12,338	804	7.0%
2210	Department Head 401 Plan	6,167	6,572	6,966	394	6.0%
2220	General Employee 401 Plan	2,581	3,716	3,934	218	5.9%
2310	Term Life	473	767	812	45	5.9%
2320	Health Insurance	24,294	32,268	37,549	5,281	16.4%
2325	Dental Insurance	635	886	886	0	0.0%
2375	Long Term Disability	705	1,147	1,214	67	5.8%
2400	Worker's Compensation	299	791	846	55	7.0%
	Total Personnel Services	165,636	207,295	224,604	17,309	8.35%
Operating Expenditures						
3110	Other Professional Services	2,316	103,420	9,131	-94,289	-91.2%
3410	Other Contractual Services	5,403	21,125	7,425	-13,700	-64.9%
4000	Travel & Per Diem	3,744	7,000	8,000	1,000	14.3%
4100	Telephone, Cell, Pagers	2,243	3,024	3,024	0	0.0%
4200	Postage & Freight	167	240	240	0	0.0%
4610	Vehicle Repairs & Maintenance	0	0	575	575	100.0%
4620	Repairs & Maintenance	386	485	550	65	13.4%
4915	Advertising	2,249	2,500	2,500	0	0.0%
4930	Employee Programs	12,789	17,500	17,500	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
5100	Office Supplies	1,297	1,600	1,700	100	6.3%
5210	General Operating	3,733	6,500	6,500	0	0.0%
5214	Software Licensing	6,848	11,297	15,130	3,833	33.9%
5260	Gas & Diesel Expense	0	0	1,500	1,500	100.0%
5410	Publications and Memberships	3,655	3,685	4,020	335	9.1%
5500	Training	1,392	3,424	35,444	32,020	935.2%
	Total Operating Expenditures	46,222	181,800	113,239	-68,561	-37.7%
6810	Software	0	0	60,000	0	
	Total Capital Outlay	0	0	60,000	0	n/a
	Total Expenditures	211,858	389,095	397,843	8,748	2.2%

25% or more increase:

4610 Added Vehicle Repairs & Maintenance

5214 Increase in NeoGov Cost

5260 Added Gas & Diesel Expense

5500 Added Training

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	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	221,149	267,447	301,434	33,987	12.7%
1200	Regular Pay-PTO (paid time off) Cash Out	7,594	10,287	10,871	584	5.7%
1400	Overtime	253	0	0	0	n/a
2100	FICA Taxes	16,947	21,391	24,054	2,663	12.4%
2210	Department Head 401 Plan	8,607	9,356	9,916	560	6.0%
2220	General Employee 401 Plan	8,190	10,475	12,257	1,782	17.0%
2310	Term Life	874	1,255	1,415	160	12.7%
2320	Health Insurance	37,302	52,939	63,828	10,889	20.6%
2325	Dental Insurance	924	1,240	1,417	177	14.3%
2375	Long Term Disability	1,344	1,877	2,115	238	12.7%
2400	Worker's Compensation	631	2,638	3,636	998	37.8%
	Total Personnel Services	303,815	378,905	430,943	52,038	13.7%
Operating Expenditures						
3110	Other Professional Services	26,218	43,000	92,100	49,100	114.2%
3410	Other Contractual Services	42,433	32,634	40,388	7,754	23.8%
4000	Travel & Per Diem	1,418	1,200	1,390	190	15.8%
4100	Telephone, Cell, Pagers	2,299	4,008	4,203	195	4.9%
4200	Postage & Freight	0	200	150	-50	-25.0%
4400	Rentals & Leases	1,335	1,417	1,417	0	0.0%
4610	Vehicle Repairs	179	865	900	35	4.0%
4620	Repairs & Maintenance	1,365	1,765	1,050	-715	-40.5%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4700	Printing & Binding	844	940	940	0	0.0%
4915	Advertising	5,183	6,500	6,000	-500	-7.7%
4920	Recording Fees	2,179	2,000	2,500	500	25.0%
5100	Office Supplies	455	770	770	0	0.0%
5210	General Operating	1,224	1,000	10,500	9,500	950.0%
5214	Software Licensing	28,249	29,245	30,839	1,594	5.5%
5260	Gas & Diesel Expense	387	600	650	50	8.3%
5270	Uniform Expense	140	300	460	160	53.3%
5410	Publications and Memberships	1,580	1,645	1,760	115	7.0%
5500	Training	3,331	1,938	4,572	2,634	135.9%
	Total Operating Expenditures	118,819	130,027	200,589	70,562	54.3%
Capital Outlay						
6200	Buildings	33,950	285,000	500,000	215,000	75.4%
6410	Equipment	0	0	0	0	n/a
	Total Capital Outlay	33,950	285,000	500,000	215,000	75.4%
	Total Expenditures	456,584	793,932	1,131,532	337,600	42.5%

25% or more increase:

3110 Increase in Plat/Site Reviews & Traffic studies

5210 Furniture for move to library

5270 Increase in cost of Uniform Expense

5500 Training AICP course, exam

6200 Move to Library

Requested 1 promotion and 1-PT to FT position

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	76,921	85,759	93,330	7,571	8.8%
1200	Regular Pay-PTO (paid time off) Cash Out	2,351	3,299	3,590	291	8.8%
2100	FICA Taxes	5,932	6,859	7,465	606	8.8%
2220	General Employee 401 Plan	4,857	5,146	5,600	454	8.8%
2310	Term Life	315	403	438	35	8.7%
2320	Health Insurance	20,064	22,572	22,542	-30	-0.1%
2325	Dental Insurance	616	709	709	0	0.0%
2375	Long Term Disability	466	602	655	53	8.8%
2400	Worker's Compensation	200	471	513	42	8.9%
	Total Personnel Services	111,722	125,820	134,842	9,022	7.2%
Operating Expenditures						
3110	Other Professional Services	0	0	50	50	100.0%
3410	Other Contractual Services	319,374	333,217	385,040	51,823	15.6%
4000	Travel & Per Diem	0	0	0	0	n/a
4100	Telephone, Cell, Pagers	1,143	2,868	3,063	195	6.8%
4400	Rentals & Leases	1,335	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	642	915	990	75	8.2%
4700	Printing & Binding	826	1,290	1,300	10	0.8%
4920	Recording Fees	1	100	100	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
5100	Office Supplies	917	850	850	0	0.0%
5210	General Operating	2,150	1,000	4,300	3,300	330.0%
5214	Software Licensing	21,303	23,862	23,336	-526	-2.2%
5270	Uniform Expense	82	100	130	30	30.0%
5410	Publications and Memberships	0	135	0	-135	n/a
5500	Training	2,766	438	2,127	1,689	385.6%
Total Operating Expenditures		350,539	366,192	422,703	56,511	15.4%
Total Expenditures		462,261	492,012	557,545	65,533	13.3%

25% or more increase:

3110 Drug testing

5210 Furniture

5270 Increased costs

5500 Bluebeam training

Requested 1 Promotion

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	41,586	66,893	95,514	28,621	42.8%
1200	Regular Pay-PTO (paid time off) Cash Out	0	2,573	2,795	222	8.6%
1400	Overtime	11	0	0	0	n/a
2100	FICA Taxes	3,175	5,351	7,572	2,221	41.5%
2220	General Employee 401 Plan	2,496	4,014	5,731	1,717	42.8%
2310	Term Life	172	314	449	135	43.0%
2320	Health Insurance	10,032	22,261	33,191	10,930	49.1%
2325	Dental Insurance	308	532	709	177	33.3%
2375	Long Term Disability	253	470	671	201	42.8%
2400	Worker's Compensation	1,188	4,037	5,713	1,676	41.5%
	Total Personnel Services	59,221	106,445	152,345	45,900	43.1%
Operating Expenditures						
3110	Other Professional Services	4,244	5,495	6,270	775	14.1%
3410	Other Contractual Services	12,778	10,825	6,540	-4,285	-39.6%
4000	Travel & Per Diem	180	3,050	3,100	50	1.6%
4100	Telephone, Cell, Pagers	1,111	2,832	3,987	1,155	40.8%
4400	Rentals & Leases	531	585	585	0	0.0%
4610	Vehicle Repairs	29	515	750	235	45.6%
4620	Repairs & Maintenance	46	170	650	480	282.4%
4700	Printing & Binding	319	520	555	35	6.7%
4920	Recording Fees	628	800	750	-50	-6.3%
5100	Office Supplies	239	532	300	-232	-43.6%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	1,059	250	3,300	3,050	1220.0%
5214	Software Licensing	5,069	5,550	11,162	5,612	101.1%
5260	Gas & Diesel Expense	906	1,500	1,500	0	0.0%
5270	Uniform Expense	119	350	660	310	88.6%
5410	Publications and Memberships	90	180	200	20	11.1%
5500	Training	0	2,142	4,183	2,041	95.3%
	Total Operating Expenditures	27,348	35,296	44,492	9,196	26.1%
Capital Outlay						
6200	Vehicles	34,213	0	0	0	n/a
	Total Capital Outlay	34,213	0	0	0	n/a
	Total Expenditures	120,782	141,741	196,837	55,096	38.9%

25% or more increase:

4100 Increased phone cost

4610 Increased cost of vehicle repairs

4620 Increased costs

5210 New Furniture for Library Remodel

5214 Added license for added position plus increase in costs

5270 Uniform for added employee

5500 Bluebeam Training Added

Requested 2 Promotions (1 PT to FT)

INFORMATION TECHNOLOGY

John Pearl

Director of Information Technology

INFORMATION TECHNOLOGY

Table 21: Expenditures by Object - Information Technology

001-1601-516

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	222,663	327,686	370,698	43,012	13.1%
1200	Regular Pay-PTO (paid time off) Cash Out	4,937	11,129	11,757	628	5.6%
1400	Overtime	0	2,000	2,000	0	0.0%
2100	FICA Taxes	16,642	26,228	29,610	3,382	12.9%
2210	Department Head 401 Plan	6,679	8,540	9,053	513	6.0%
2220	General Employee 401 Plan	4,297	11,077	15,573	4,496	40.6%
2310	Term Life	772	1,358	1,740	382	28.1%
2320	Health Insurance	37,067	55,496	71,709	16,213	29.2%
2325	Dental Insurance	847	1,240	1,594	354	28.5%
2375	Long Term Disability	1,139	2,030	2,601	571	28.1%
2400	Worker's Compensation	1,910	4,879	5,288	409	8.4%
	Total Personnel Services	296,953	451,663	521,623	69,960	15.5%
Operating Expenditures						
3110	Other Professional Services	0	18,350	19,300	950	5.2%
3410	Other Contractual Services	7,718	7,905	12,106	4,201	53.1%
4000	Travel & Per Diem	0	2,825	2,825	0	0.0%
4100	Telephone, Cell, Pagers	6,245	7,140	7,335	195	2.7%
4200	Postage & Freight	0	0	0	0	n/a
4400	Rentals & Leases	2,263	3,150	3,150	0	0.0%
4610	Vehicle Repairs & Maintenance	1,269	1,200	1,200	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	18,138	36,181	24,940	-11,241	-31.1%
4700	Printing & Binding	234	600	600	0	0.0%
5100	Office Supplies	1,904	950	950	0	0.0%
5210	General Operating	57,988	42,050	62,950	20,900	49.7%
5214	Software Licensing	50,326	59,608	57,328	-2,280	-3.8%
5260	Gas & Diesel Expense	2,363	2,750	2,750	0	0.0%
5270	Uniform Expense	160	650	650	0	0.0%
5410	Publications and Memberships	598	700	700	0	0.0%
5500	Training	5,289	9,195	15,262	6,067	66.0%
Total Operating Expenditures		154,495	193,254	212,046	18,792	9.7%
Capital Outlay						
6200	Building	0	0	200,000	200,000	100.0%
6410	Equipment	26,337	6,500	0	-6,500	n/a
Total Capital Outlay		26,337	6,500	200,000	193,500	2976.9%
Total Expenditures		477,785	651,417	933,669	282,252	43.3%

25% or more increase:

3110 Software Enhancements

5210 Added Furniture and Increase in cost of computer costs

5500 Added multiple training programs

6200 Library remodel project

Requesting PT to FT

COMMUNICATIONS

Elisha Pappacoda

Communications Director

COMMUNICATIONS

Table 22: Expenditures by Object - Communications

001-1602-516

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	0	57,076	145,699	88,623	155.3%
1200	Regular Pay-PTO (paid time off) Cash Out	0	2,196	4,077	1,881	85.7%
1400	Overtime	0	2,000	0	-2,000	n/a
2100	FICA Taxes	0	4,718	11,515	6,797	144.1%
2210	Department Head 401 Plan	0	0	7,420	7,420	100.0%
2220	General Employee 401 Plan	0	3,545	0	-3,545	n/a
2310	Term Life	0	268	498	230	85.8%
2320	Health Insurance	0	21,950	16,288	-5,662	-25.8%
2325	Dental Insurance	0	355	355	0	0.0%
2375	Long Term Disability	0	401	744	343	85.5%
2400	Worker's Compensation	0	324	792	468	144.4%
	Total Personnel Services	0	92,833	187,388	94,555	101.9%
Operating Expenditures						
3110	Other Professional Services	0	41,500	20,200	-21,300	-51.3%
3410	Other Contractual Services	0	500	0	-500	n/a
4000	Travel & Per Diem	0	0	750	750	100.0%
4100	Telephone, Cell, Pagers	0	1,572	1,932	360	22.9%
4610	Vehicle Repairs & Maintenance	0	0	1,075	1,075	100.0%
4620	Repairs & Maintenance	0	4,000	7,344	3,344	83.6%
4700	Printing & Binding	0	2,500	2,500	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	0	2,500	2,500	100.0%
5100	Office Supplies	0	800	800	0	0.0%
5210	General Operating	0	23,000	25,800	2,800	12.2%
5214	Software Licensing	0	25,502	16,772	-8,730	-34.2%
5260	Gas & Diesel Expense	0	0	1,500	1,500	100.0%
5410	Publications and Memberships	0	500	600	100	20.0%
5500	Training	0	972	2,044	1,072	110.3%
Total Operating Expenditures		0	100,846	83,817	-17,029	-16.9%
Total Expenditures		0	193,679	271,205	77,526	40.0%

25% or more increase:

4000 Increased history cost

4610 Added new cost

4620 Added UPS

4915 Added Advertising

5260 Added Fuel cost

5500 Increase history cost

Mid FY2023 position changed from Graphic Designer to Communications Director

Requesting new PT position

POLICE

Steven W. Hunt

Police Chief

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	1,798,064	2,081,845	2,279,012	197,167	9.5%
1200	Regular Pay-PTO (paid time off) Cash Out	12,648	74,301	70,387	-3,914	-5.3%
1300	Sign On Bonus	0	0	25,000	25,000	n/a
1400	Overtime	102,647	130,000	150,000	20,000	15.4%
1420	Off Duty Detail (In/Out)	90,941	100,000	120,000	20,000	20.0%
1530	Police Incentive Pay	20,698	26,640	27,240	600	2.3%
2100	FICA Taxes	146,099	183,544	202,735	19,191	10.5%
2220	General Employee 401 Plan	15,718	16,641	18,061	1,420	8.5%
2240	Police Retirement	251,469	315,234	316,855	1,621	0.5%
2241	State Casualty Insurance Premium Tax	129,086	135,000	143,208	8,208	6.1%
2310	Term Life	6,626	9,037	9,985	948	10.5%
2320	Health Insurance	393,934	544,805	588,885	44,080	8.1%
2325	Dental Insurance	9,161	11,686	12,394	708	6.1%
2375	Long Term Disability	9,854	13,511	14,929	1,418	10.5%
2400	Worker's Compensation	112,974	268,862	297,963	29,101	10.8%
2500	Unemployment Compensation	38	0	0	0	n/a
Total Personnel Services		3,099,957	3,911,106	4,276,654	365,548	9.3%
Operating Expenditures						
3110	Other Professional Services	9,129	14,069	14,469	400	2.8%
3410	Other Contractual Services	223,697	242,066	398,950	156,884	64.8%
4000	Travel & Per Diem	1,727	4,000	4,000	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4100	Telephone, Cell, Pagers	29,764	41,736	50,376	8,640	20.7%
4200	Postage & Freight	236	500	500	0	0.0%
4310	Electricity	17,294	22,200	22,200	0	0.0%
4320	Water/Sewer	861	1,884	1,884	0	0.0%
4400	Rentals & Leases	3,544	4,570	4,570	0	0.0%
4500	Insurance	1,927	2,390	2,390	0	0.0%
4610	Vehicle Repairs	40,165	49,680	49,680	0	0.0%
4620	Repairs & Maintenance	55,918	95,667	77,089	-18,578	-19.4%
4700	Printing & Binding	3,305	5,140	5,140	0	0.0%
4910	Other Current Charges	320	835	760	-75	-9.0%
4915	Advertising	0	100	100	0	0.0%
4920	Recording Fees	0	150	150	0	0.0%
4995	Police Safety Donations	2,914	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	6,942	2,000	2,000	0	0.0%
4997	Police K-9 Donation Expense	165	1,000	1,000	0	0.0%
5100	Office Supplies	3,054	6,880	6,880	0	0.0%
5210	General Operating	98,295	111,071	117,211	6,140	5.5%
5214	Software Licensing	52,135	66,001	73,013	7,012	10.6%
5245	Bullet Proof Vest Grant	1,200	4,500	4,500	0	0.0%
5260	Gas and Diesel Expense	144,825	111,000	130,000	19,000	17.1%
5270	Uniform Expense	19,278	27,430	29,730	2,300	8.4%
5410	Publications and Memberships	2,269	4,310	4,340	30	0.7%
5420	Police Education Second Dollar	1,020	2,550	2,550	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5500	Training	5,200	12,381	12,231	-150	-1.2%
5530	Training Miscellaneous-Mental Health	0	5,000	5,000	0	0.0%
Capital Outlay	Total Operating Expenditures	725,184	840,110	1,021,713	181,603	21.6%
6310	Improvement Other than Building	0	0	0	0	n/a
6410	Machinery & Equipment	33,044	22,075	60,464	38,389	173.9%
6420	Vehicles	381,212	258,550	205,566	-52,984	-20.5%
	Total Capital Outlay	414,256	280,625	266,030	-52,984	-18.9%
	Total Expenditures	4,239,397	5,031,841	5,564,397	494,167	9.8%

25% or more increase:

6410 Computer Hardware

Villages Service Contract Expires 08/05/2024-Expenditures have been incorporated from Fund # 2102

LIBRARY & INFORMATION SERVICES

Aly Herman

Director of Library and Information Services

LIBRARY

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	363,397	427,274	469,269	41,995	9.8%
1200	Regular Pay-PTO (paid time off) Cash Out	1,273	16,434	18,049	1,615	9.8%
1400	Overtime	0	500	1,000	500	100.0%
2100	FICA Taxes	26,566	34,212	37,609	3,397	9.9%
2210	Department Head 401 Plan	5,524	6,122	6,878	756	12.3%
2220	General Employee 401 Plan	14,776	21,046	24,005	2,959	14.1%
2310	Term Life	1,283	2,005	2,202	197	9.8%
2320	Health Insurance	93,765	150,398	150,196	-202	-0.1%
2325	Dental Insurance	2,156	3,542	3,542	0	0.0%
2375	Long Term Disability	1,889	2,998	3,292	294	9.8%
2400	Worker's Compensation	997	2,347	2,580	233	9.9%
	Total Personnel Services	511,626	666,878	718,622	51,744	7.8%
Operating Expenditures						
3110	Other Professional Services	283	500	700	200	40.0%
3410	Other Contractual Services	45,327	62,845	62,845	0	0.0%
4000	Travel & Per Diem	22	300	300	0	0.0%
4100	Telephone, Cell, Pagers	10,891	14,400	13,620	-780	-5.4%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	42,765	46,200	48,000	1,800	3.9%
4320	Water/Sewer	8,768	10,008	10,008	0	0.0%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4400	Rentals & Leases	1,063	1,370	1,370	0	0.0%
4499	Rentals & Leases-Friends Donation	1,775	2,520	2,520	0	0.0%
4610	Vehicles Repairs & Maintenance	0	0	1,900	1,900	n/a
4620	Repairs & Maintenance	36,256	32,877	40,582	7,705	23.4%
4700	Printing & Binding	716	3,600	3,800	200	5.6%
4910	Other Current Charges	75	75	0	-75	-100.0%
5100	Office Supplies	2,048	3,000	3,650	650	21.7%
5210	General Operating	19,713	18,500	19,550	1,050	5.7%
5214	Software Licensing	2,146	4,737	5,536	799	16.9%
5260	Gas & Diesel Expense	0	0	1,200	1,200	n/a
5299	Library Donation Expense	0	1,000	1,000	0	0.0%
5410	Publications and Memberships	75	615	570	-45	-7.3%
5500	Training	207	870	720	-150	-17.2%
	Total Operating Expenditures	172,130	203,477	217,931	14,454	7.1%
Capital Outlay						
6200	Buildings	27,144	0	1,300,000	1,300,000	n/a
6210	Library Remodel Expense	0	0	0	0	n/a
6310	Improvements Other Than Buildings	17,560	30,000	30,000	0	0.0%
6600	Books, Publications, Library Material	67,600	80,000	90,000	10,000	12.5%
	Total Capital Outlay	112,304	110,000	1,420,000	1,310,000	1190.9%
	Total Expenditures	796,060	980,355	2,356,553	1,376,198	140.4%

25% or more increase:

3110 Added drug testing
Requested 2 Promotions and Multiple Title Changes

PARKS & RECREATION

Mike Burske

Director of Parks and Recreation

- Community Building

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	306,642	362,316	540,946	178,630	49.3%
1200	Regular Pay-PTO (paid time off) Cash Out	9,729	13,936	20,806	6,870	49.3%
1400	Overtime	8,329	10,500	13,500	3,000	28.6%
2100	FICA Taxes	23,094	29,781	44,298	14,517	48.7%
2210	Department Head 401 Plan	7,901	8,838	9,370	532	6.0%
2220	General Employee 401 Plan	13,057	19,013	33,289	14,276	75.1%
2310	Term Life	1,218	1,701	2,539	838	49.3%
2320	Health Insurance	60,526	103,759	169,380	65,621	63.2%
2325	Dental Insurance	1,617	2,125	3,187	1,062	50.0%
2375	Long Term Disability	1,804	2,542	3,795	1,253	49.3%
2400	Worker's Compensation	15,810	37,378	55,596	18,218	48.7%
2500	Unemployment Compensation	550	0	0	0	n/a
Total Personnel Services		450,277	591,889	896,706	304,817	51.5%
Operating Expenditures						
3110	Other Professional Services	816	3,590	28,890	25,300	704.7%
3410	Other Contractual Services	12,358	16,028	48,704	32,676	203.9%
4000	Travel & Per Diem	0	1,000	1,800	800	80.0%
4100	Telephone, Cell, Pagers	5,976	4,470	6,606	2,136	47.8%
4200	Postage & Freight	32	500	500	0	0.0%
4310	Electricity	21,855	27,856	27,856	0	0.0%
4320	Water/Sewer	57,551	88,340	93,140	4,800	5.4%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals & Leases	3,088	5,480	5,980	500	9.1%
4610	Vehicle Repairs	4,156	4,000	6,000	2,000	50.0%
4620	Repairs & Maintenance	36,119	34,910	36,750	1,840	5.3%
4700	Printing & Binding	155	860	860	0	0.0%
4800	Promotional Activities	18,022	37,400	76,700	39,300	105.1%
Adopted Budget		66			FY2023-24	

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4910	Other Current Charges	0	800	850	50	6.3%
4915	Advertising	128	250	6,000	5,750	2300.0%
4950	Lights of Lady Lake	10,134	11,000	12,000	1,000	9.1%
5100	Office Supplies	206	1,650	1,450	-200	-12.1%
5210	General Operating	53,834	79,135	95,590	16,455	20.8%
5212	Historical Society Expense	12,000	12,000	12,000	0	0.0%
5214	Software Licensing	3,183	3,774	5,200	1,426	37.8%
5221	Contributions Tree & Beautification Expense	6,400	5,000	5,000	0	0.0%
5260	Gas & Diesel Expense	12,865	14,004	14,004	0	0.0%
5270	Uniform Expense	2,098	2,450	4,900	2,450	100.0%
5410	Publications and Memberships	124	1,265	1,290	25	2.0%
5500	Training	63	1,966	6,616	4,650	236.5%
	Total Operating Expenditures	261,163	357,878	498,836	140,958	39.4%
Capital Outlay						
6120	Land Improvements	17166	0	0	0	n/a
6200	Buildings	8559	45000	50,000	5,000	11.1%
6310	Improvements Other Than Buildings	996,854	1,883,734	235,000	-1,648,734	-87.5%
6410	Equipment	36,750	14,000	27,000	13,000	92.9%
6420	Vehicles	0	0	0	0	n/a
	Total Capital Outlay	1,033,604	1,942,734	312,000	-1,630,734	-83.9%
	Total Expenditures	1,745,044	2,892,501	1,707,542	-1,184,959	-41.0%

25% or more increase:

3110 Added Recreational Center Concept

4000 Mandatory Supervisor DOT Training

4100 Increased costs based on history

4610 Increased costs based on history

4800 Added Events

4915 Increased due to event increase

5214 Added additional Licensing for additional positions

5270 Additional positions' uniforms

5500 DOT Training

Requesting 3 New Positions & 2 Raises

COMMUNITY BUILDING

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

Account Number	Account Description	FY20202 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	8,348	8,880	8,880	0	0.0%
4100	Telephone, Cell, Pagers	3,130	3,840	3,840	0	0.0%
4310	Electricity	3,311	2,500	4,800	2,300	92.0%
4320	Water/Sewer	1,827	3,000	3,000	0	0.0%
4620	Repairs & Maintenance	637	2,345	2,345	0	0.0%
5210	General Operating	909	4,485	1,500	-2,985	-66.6%
	Total Operating Expenditures	18,162	25,050	24,365	-685	-2.7%
Capital Outlay						
6200	Building	0	0	0	0	n/a
	Total Capital Outlay	0	0	0	0	n/a
	Total Expenditures	18,162	25,050	24,365	-685	-2.7%

25% or more increase:

4310 Increased Costs

PUBLIC WORKS

C.T. Eagle

Director of Public Works

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

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	175,328	186,847	199,410	12,563	6.7%
1200	Regular Pay-PTO (paid time off) Cash Out	6,716	7,187	7,670	483	6.7%
2100	FICA Taxes	13,682	14,944	15,949	1,005	6.7%
2210	Department Head 401 Plan	9,260	9,868	10,460	592	6.0%
2220	General Employee 401 Plan	4,767	5,081	5,493	412	8.1%
2310	Term Life	653	877	936	59	6.7%
2320	Health Insurance	24,529	27,595	27,558	-37	-0.1%
2325	Dental Insurance	616	709	709	0	0.0%
2375	Long Term Disability	1,066	1,311	1,399	88	6.7%
2400	Worker's Compensation	456	1,026	1,094	68	6.6%
Total Personnel Services		237,073	255,445	270,678	15,233	6.0%
Operating Expenditures						
3410	Other Contractual Services	9,826	22,151	18,100	-4,051	-18.3%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,055	3,202	3,934	732	22.9%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	5,824	10,008	10,008	0	0.0%
4320	Water/Sewer	798	828	828	0	0.0%
4400	Rentals & Leases	1,757	2,693	2,693	0	0.0%
4610	Vehicle Repairs	2,312	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	8,007	9,659	13,224	3,565	36.9%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
4700	Printing & Binding	349	600	600	0	0.0%
5100	Office Supplies	171	900	900	0	0.0%
5210	General Operating	5,810	20,565	13,100	-7,465	-36.3%
5214	Software Licensing	6,537	7,040	7,562	522	7.4%
5260	Gas & Diesel Expense	1,644	2,050	2,050	0	0.0%
5270	Uniform Expense	499	350	400	50	14.3%
5410	Publications and Memberships	287	395	445	50	12.7%
5500	Training	42	314	164	-150	-47.8%
	Total Operating Expenditures	45,918	84,105	77,358	-6,747	-8.0%
<hr/>						
Capital Outlay						
6200	Buildings	48,555	0	0	0	n/a
6310	Improve other than buildings	0	13,293	18,293	5,000	37.6%
	Total Capital Outlay	48,555	13,293	18,293	5,000	37.6%
	Total Expenditures	331,546	352,843	366,329	13,486	3.8%

25% or more increase:

4620 Increased Maintenance

6310 Heavy Duty Gate Opener

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	81,450	85,655	90,626	4,971	5.8%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,295	3,486	191	5.8%
1400	Overtime	2,530	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	1,104	1,500	2,000	500	33.3%
2100	FICA Taxes	6,125	7,578	8,014	436	5.8%
2220	General Employee 401 Plan	4,533	5,710	6,038	328	5.7%
2310	Term Life	275	402	426	24	6.0%
2320	Health Insurance	17,143	33,236	33,191	-45	-0.1%
2325	Dental Insurance	424	709	709	0	0.0%
2375	Long Term Disability	405	601	636	35	5.8%
2400	Worker's Compensation	3,311	5,370	5,679	309	5.8%
	Total Personnel Services	117,300	152,056	158,805	6,749	4.4%
Operating Expenditures						
3110	Other Professional Services	0	150	250	100	66.7%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	277	1,512	1,512	0	0.0%
4610	Vehicle Repairs	4,262	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	463	1,100	1,100	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	3,186	2,200	2,200	0	0.0%
5260	Gas & Diesel Expense	3,313	3,500	4,500	1,000	28.6%
5270	Uniform Expense	1,338	1,694	1,950	256	15.1%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	0	500	2,600	2,100	420.0%
	Total Operating Expenditures	12,839	12,766	16,222	3,456	27.1%
	Total Expenditures	130,139	164,822	175,027	10,205	6.2%

25% or more increase:

3110 Drug testing**5260** Increased fuel cost**5500** FL New Employee CDL licensing

Requested 1 Raise

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	104,637	115,919	102,441	-13,478	-11.6%
1200	Regular Pay-PTO (paid time off) Cash Out	4,008	4,459	2,166	-2,293	-51.4%
1400	Overtime	1,149	3,500	3,500	0	0.0%
1410	Overtime-Special Detail	317	1,000	1,000	0	0.0%
2100	FICA Taxes	7,952	9,616	8,402	-1,214	-12.6%
2220	General Employee 401 Plan	6,998	8,639	7,973	-666	-7.7%
2310	Term Life	429	544	481	-63	-11.6%
2320	Health Insurance	14,497	38,259	43,841	5,582	14.6%
2325	Dental Insurance	308	709	709	0	0.0%
2375	Long Term Disability	636	814	719	-95	-11.7%
2400	Worker's Compensation	5,313	12,451	10,918	-1,533	-12.3%
	Total Personnel Services	146,244	195,910	182,150	-13,760	-7.0%
Operating Expenditures						
3110	Other Professional Services	0	150	250	100	66.7%
3410	Other Contractual Services	1,666	1,920	2,420	500	26.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	1,184	1,524	1,524	0	0.0%
4310	Electricity	3,445	3,300	4,000	700	21.2%
4610	Vehicle Repairs	2,437	2,200	4,700	2,500	113.6%
4620	Repairs & Maintenance	505	2,385	2,450	65	2.7%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 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	26	200	400	200	100.0%
5210	General Operating	3,094	4,950	4,950	0	0.0%
5214	Software Licensing	5,586	6,725	7,242	517	7.7%
5260	Gas & Diesel Expense	1,214	3,510	3,510	0	0.0%
5270	Uniform Expense	1,941	1,600	1,700	100	6.3%
5500	Training	305	894	2,844	1,950	218.1%
Capital Outlay	Total Operating Expenditures	21,428	29,483	36,115	6,632	22.5%
	Equipment	0	0	0	0	n/a
	Total Capital Outlay	0	0	0	0	n/a
	Total Expenditures	167,672	225,393	218,265	-7,128	-3.2%

25% or more increase:

3110 Drug testing

3410 Increased “other” costs

4610 Vehicle painting

5100 Cost increase

5500 New employee CDL testing

ROAD & STREET MAINTENANCE

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Personnel Services						
1200	Regular Pay	479,435	515,362	555,256	39,894	7.7%
1200	Regular Pay-PTO (paid time off) Cash Out	9,880	19,873	21,408	1,535	7.7%
1400	Overtime	25,192	30,000	30,000	0	0.0%
1410	Overtime-Special Detail	16,885	20,000	30,000	10,000	50.0%
2100	FICA Taxes	38,789	45,048	49,003	3,955	8.8%
2220	General Employee 401 Plan	37,425	41,665	45,102	3,437	8.2%
2310	Term Life	1,943	2,419	2,606	187	7.7%
2320	Health Insurance	116,527	135,064	129,866	-5,198	-3.8%
2325	Dental Insurance	2,977	3,542	3,542	0	0.0%
2375	Long Term Disability	2,873	3,616	3,896	280	7.7%
2400	Worker's Compensation	58,575	124,716	143,045	18,329	14.7%
Total Personnel Services		790,501	941,305	1,013,724	72,419	7.7%
Operating Expenditures						
3110	Other Professional Services	0	5,200	5,500	300	5.8%
3410	Other Contractual Services	62,250	109,000	114,000	5,000	4.6%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	6,220	3,600	3,600	0	0.0%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	175,230	173,354	173,354	0	0.0%
4320	Water/Sewer	1,197	15,000	15,000	0	0.0%
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	63	500	500	0	0.0%
4610	Vehicle Repairs	9,784	30,000	30,000	0	0.0%
4620	Repairs & Maintenance	37,422	71,500	71,750	250	0.3%
4622	Road Resurfacing	394,935	400,000	0	-400,000	-100%
4700	Printing & Binding	0	200	500	300	150.0%
4910	Other Current Charges	25	500	50	-450	-90.0%
4915	Advertising	0	500	500	0	0.0%
5100	Office Supplies	262	300	300	0	0.0%
5210	General Operating	51,230	56,650	69,450	12,800	22.6%
5214	Software Licensing	2,075	2,464	2,642	178	7.2%
5260	Gas & Diesel Expense	20,534	33,000	33,000	0	0.0%
5270	Uniform Expense	8,561	7,950	8,450	500	6.3%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5300	Road Materials & Supplies	23,532	22,000	50,000	28,000	127.3%
5410	Publications	80	400	440	40	10.0%
5500	Training	473	1,169	5,669	4,500	384.9%
Total Operating Expend		793,873	933,737	585,155	-348,582	-37.3%
Capital Outlay						
6121	Land Improvements/Grant	0	0	750,000	750,000	100.0%
6200	Buildings	0	0	0	0	n/a
6310	Improvements Other Than Buildings	0	0	400,000	400,000	100.0%
6410	Equipment	51,723	0	0	0	n/a
6420	Vehicles	62,535	0	96,630	96,630	100.0%
Total Capital Outlay		114,258	0	1,246,630	1,246,630	100.0%
Total Expenditures		1,698,632	1,875,042	2,845,509	970,467	51.8%

25% or more increase:

4700 Increased costs

5300 Increased historical costs

5500 DOT Supervisor training

6121 CDBG sidewalk grant

6420 2023 Ford F-350

Requested 2 Raises

OTHER GOVERNMENT SERVICES

- Town Hall
- Town Attorney
- Villages Fire Protection

TOWN HALL

Table 31: Expenditures by Object - Town Hall

001-1901-519

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/ Decrease Dollar	Increase/ Decrease %
Operating Expenditures						
3110	Other Professional Services	19,220	6,500	2,500	-4,000	-61.5%
3410	Other Contractual Services	18,295	27,481	19,965	-7,516	-27.3%
4100	Telephone, Cell, Pagers	30,070	12,700	12,700	0	0.0%
4200	Postage & Freight	10,321	11,000	13,100	2,100	19.1%
4310	Electricity	17,294	22,200	22,200	0	0.0%
4320	Water/Sewer	920	1,884	1,884	0	0.0%
4400	Rentals & Leases	8,016	8,850	8,850	0	0.0%
4500	Insurance	300,562	339,000	446,595	107,595	31.7%
4610	Vehicle Repairs	60	700	700	0	0.0%
4620	Repairs & Maintenance	49,077	46,717	49,038	2,321	5.0%
4700	Printing & Binding	2,860	2,880	3,980	1,100	38.2%
4910	Other Current Charges	88	210	25	-185	-88.1%
5100	Office Supplies	2,396	3,000	3,500	500	16.7%
5210	General Operating	45,665	11,460	11,460	0	0.0%
5214	Software Licensing	0	4,000	8,457	0	0.0%
5250	Bank Fees & Service Charges	1,046	850	850	0	0.0%
5260	Gas & Diesel Expense	544	360	600	240	66.7%
5410	Publications and Memberships	140	495	645	150	30.3%
5500	Training	0	0	0	0	n/a

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
8200	Aid to Private Organizations	12,600	13,000	13,000	0	0.0%
	Total Operating Expenditures	519,174	513,287	620,049	106,762	20.8%
Capital Outlay						
6200	Building	117,500	0	0	0	n/a
6120	Land Improvements	0	0	0	0	n/a
6310	Improve Other Than Building	0	78,000	107,778	29,778	38.2%
6410	Equipment	35,108	96,065	75,024	-21,041	-21.9%
	Total Capital Outlay	152,608	174,065	182,802	8,737	5.0%
Interfund Transfers & Other Uses						
9140	Transfer to Utility Fund	686,522	0	0	0	n/a
9199	Transfers to Reserve	0	0	0	0	n/a
9900	Contingency	0	100,000	100,000	0	0.0%
	Total Interfund Transfers & Other Uses	686,522	100,000	100,000	0	0.0%
	Total Expenditures	1,358,304	787,352	902,851	115,499	14.7%

25% or more increase:

- 4500** Increased costs of Property/Cyber Insurance
- 4700** Letterhead/Envelopes Transferred from Clerk's Budget
- 5260** Increased Fuel costs
- 5410** Prime Membership added
- 6310** Fiber cost

TOWN ATTORNEY

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	133,087	113,000	143,000	30,000	26.5%
3112	Police Department Legal Fees	15,991	28,000	28,000	0	0.0%
Total Operating Expenditures		149,078	141,000	171,000	30,000	21.3%
Total Expenditures		149,078	141,000	171,000	30,000	21.28%

25% or more increase:

3110 Increased retainer/regular attorney costs

VILLAGES FIRE PROTECTION

Table 33: Expenditures by Object - Villages Fire Protection

001-2201-522

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	1,043,775	1,090,000	1,177,151	87,151	8.0%
Total Operating Expenditures		1,043,775	1,090,000	1,177,151	87,151	8.0%
Total Expenditures		1,043,775	1,090,000	1,177,151	87,151	8.00%

25% or more increase:

n/a

SPECIAL REVENUE FUND

Infrastructure Sales Tax

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Revenues						
312.60.00	Infrastructure One-Cent Surtax	1,925,551	1,425,000	2,000,000	575,000	40.4%
361.10.00	Pooled Cash - Interest	23	50	12,500	12,450	24900.0%
361.11.00	State Board Accounts-Interest	4,157	2,500	50,000	47,500	1900.0%
361.16.00	Florida Class-Interest	8,300	0	25,000	25,000	100.0%
389.90.00	Transfer from Reserves	0	0	1,980,582	1,980,582	100.0%
Revenue Totals		1,938,031	1,427,550	4,068,082	2,640,532	185.0%
Expenditures						
9101	Transfer to General Fund	2,429,471	1,427,550	3,852,526	2,424,976	169.9%
9140	Transfer to Utility Fund	0	0	215,556	215,556	100.0%
9199	Transfer to Surtax Reserve	0	0	0	0	n/a
Expenditure Totals		2,429,471	1,427,550	4,068,082	2,640,532	185.0%

ESTIMATED REVENUES – UTILITIES

REVENUE BY SOURCE

Table 35: Utility Fund Revenue by Source Code

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Solid Waste Assessments						
325.21.01	Solid Waste Fee Assessments	1,227,240	1,474,450	1,474,450	0	0.0%
325.21.10	Solid Waste Interim Assessments	6,331	3,500	5,000	1,500	42.9%
	Solid Waste Assessment Total	1,233,571	1,477,950	1,479,450	1,500	0.1%
Water Revenues						
343.30.00	Water Sales	1,506,246	1,563,000	1,687,500	124,500	8.0%
343.31.00	Turn on Fees	12,970	15,000	15,000	0	0.0%
343.32.00	Tap In Fee Includes Meter	630	0	600	600	100.0%
343.33.00	Reconnect Fees	15,790	15,000	21,000	6,000	40.0%
343.35.00	Installation Fee - Meter	16,885	7,500	20,000	12,500	166.7%
343.36.00	Late Fees	42,880	33,200	42,000	8,800	26.5%
343.37.00	Other Revenue	4,800	3,000	6,300	3,300	110.0%
	Water Revenue Total	1,600,201	1,636,700	1,792,400	155,700	9.5%
Sewer Revenues						
343.50.00	Sewer Usage Fees	1,459,145	1,520,000	1,617,280	97,280	6.4%
343.57.00	Sewer Other Revenue	950	439	2,000	1,561	355.6%
	Sewer Revenue Totals	1,460,095	1,520,439	1,619,280	98,841	6.5%
Reuse Revenues						
343.51.00	Reuse Water Sales	167,543	158,875	175,560	16,685	10.5%
343.52.00	Reuse Turn on Fees	200	0	800	800	100.0%
343.53.00	Reuse Connection Fees	175	315	325	10	3.2%
343.54.00	Reuse Other Revenue	400	315	1,700	1,385	439.7%
	Reuse Revenue Totals	168,318	159,505	178,385	18,880	11.8%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Interest Earnings						
361.10.00	Pooled Cash - Interest	24	50	20,000	19,950	39900.0%
361.11.00	State Board Accounts - Interest	24,330	15,000	200,000	185,000	1233.3%
361.13.00	Other Interest	0	0	0	0	n/a
31.16.00	FI Class-Interest	6,140	0	40,000	40,000	100.0%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	n/a
Interest Earnings Total		30,494	15,050	260,000	244,950	1627.6%
Miscellaneous Revenue						
364.10.00	Proceeds from Sales & Trade-in	0	0	4,000	4,000	100.0%
369.40.00	Other Miscellaneous Revenue	33	0	0	0	n/a
369.45.00	Other Revenue-Insurance Claims	12,337	2,500	2,500	0	0.0%
Miscellaneous Revenue Total		12,370	2,500	6,500	4,000	160.0%
Transfers In						
331.35.00	Federal/State ARPA Funds	0	8,023,674	0	-8,023,674	n/a
381.10.00	Transfer From Special Revenue	0	0	215,556	215,556	100.0%
389.28.00	Transfer From Sewer Impact Fees	0	476,326	115,000	-361,326	-75.9%
389.29.00	Transfer From water Impact Fees	0	500,000	50,000	-450,000	-90.0%
389.30.00	Transfer From Reuse Impact Fees	0	300,000	39,991	-260,009	-86.7%
389.80.00	Transfer From Committed Asset Fund	686,522	0	0	0	n/a
389.90.00	Unassigned Utility Fund	0	1,466,982	8,889,444	7,422,462	506.0%
Transfers In Total		686,522	2,743,308	9,309,991	6,566,683	239.4%
Revenue		5,191,571	7,555,452	14,646,006	7,090,554	93.8%

EXPENSES – UTILITIES

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	580,515	701,015	859,769	158,754	22.6%
1400	Overtime	39,000	47,000	49,000	2,000	4.3%
2100	FICA Taxes	47,652	57,584	69,947	12,363	21.5%
2220	General Employee 401 Plan	41,983	49,200	60,601	11,401	23.2%
2310	Term Life	2,267	3,146	3,715	569	18.1%
2320	Health Insurance	170,548	218,727	209,762	-8,965	-4.1%
2325	Dental Insurance	4,635	4,935	5,136	201	4.1%
2375	Long Term Disability	3,389	4,703	5,553	850	18.1%
2400	Worker's Compensation	57,222	67,660	93,126	25,466	37.6%
Total Personnel Services		947,211	1,153,970	1,356,609	202,639	17.6%
Operating Expenditures						
3110	Other Professional Services	70,300	315,959	139,855	-176,104	-55.7%
3200	Accounting & Auditing	14,715	17,100	23,000	5,900	34.5%
3410	Other Contractual Services	147,941	273,736	314,065	40,329	14.7%
3450	Other Contractual Services-Solid Waste	1,203,000	1,203,151	1,334,080	130,929	10.9%
4000	Travel & Per Diem	2,050	2,050	2,500	450	22.0%
4100	Telephone, Cell, Pagers	32,680	37,028	22,592	-14,436	-39.0%
4200	Postage & Freight	12,550	12,550	14,550	2,000	15.9%
4310	Electricity	170,500	170,500	315,000	144,500	84.8%
4320	Water and Sewer	10,000	10,000	33,600	23,600	236.0%
4330	Villages Community Development District Wastewater Flow	500	500	1,000	500	100.0%
4400	Rentals & Leases	6,810	5,220	5,220	0	0.0%
4500	Insurance	188,780	225,936	301,000	75,064	33.2%
4610	Vehicle Repairs	16,800	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	251,915	279,605	367,791	88,186	31.5%
4700	Printing & Binding	2,270	2,270	2,270	0	0.0%
4800	Promotional Activities	16,500	16,500	18,100	1,600	9.7%
4910	Other Current Charges	2,270	2,270	2,170	-100	-4.4%
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	170,502	8,682	5.4%
5214	Software Licensing	16,169	41,279	37,421	-3,858	-9.3%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 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	45,000	17,100	61.3%
5270	Uniform Expense	7,230	8,260	13,810	5,550	67.2%
5410	Publications and Memberships	1,600	1,600	1,760	160	10.0%
5500	Training	2,700	7,759	21,082	13,323	171.7%
Total Operating Expenditures		2,355,080	2,871,873	3,235,748	363,875	12.7%
Capital Outlay						
6200	Buildings	627,000	6,200,000	0	-6,200,000	n/a
6810	Software	0	0	200,000	200,000	100%
6310	Improvements Other Than Buildings	225,600	648,668	9,232,484	8,583,816	1323.3%
6410	Equipment	256,366	128,030	156,650	28,620	22.4%
6420	Vehicles	0	47,250	0	-47,250	n/a
Total Capital Outlay		1,108,966	7,023,948	9,589,134	2,565,186	36.5%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	166,048	206,310	464,515	258,205	125.2%
Total Interfund Transfers & Other Uses		166,048	206,310	464,515	258,205	125.2%
Total Expenditures		4,577,305	11,256,101	14,646,006	3,389,905	30.1%

WATER UTILITY

C.T. Eagle

Director of Public Works

- Water Utility

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	454,464	582,339	641,102	58,763	10.1%
1200	Regular Pay-PTO (paid time off) Cash Out	8,135	22,166	23,472	1,306	5.9%
1400	Overtime	25,422	30,000	30,000	0	0.0%
2100	FICA Taxes	34,494	48,849	53,463	4,614	9.4%
2220	General Employee 401 Plan	32,403	43,218	45,646	2,428	5.6%
2310	Term Life	1,803	2,705	2,864	159	5.9%
2320	Health Insurance	123,768	176,186	175,950	-236	-0.1%
2325	Dental Insurance	2,656	4,073	4,073	0	0.0%
2375	Long Term Disability	2,663	4,043	4,281	238	5.9%
2400	Worker's Compensation	27,634	73,063	70,960	-2,103	-2.9%
	Total Personnel Services	713,442	986,642	1,051,811	65,169	6.6%
Operating Expenditures						
3110	Other Professional Services	15,510	206,750	67,300	-139,450	-67.4%
3200	Accounting & Auditing	8,550	8,550	11,500	2,950	34.5%
3410	Other Contractual Services	76,063	85,663	79,050	-6,613	-7.7%
4000	Travel & Per Diem	7	1,550	2,000	450	29.0%
4100	Telephone, Cell, Pagers	18,491	15,408	14,268	-1,140	-7.4%
4200	Postage & Freight	14,140	14,400	14,400	0	0.0%
4310	Electricity	62,988	49,500	75,000	25,500	51.5%
4320	Water and Sewer	766	1,200	1,800	600	50.0%
4340	Waste Disposal	0	0	0	0	n/a
4400	Rentals & Leases	2,961	3,945	3,945	0	0.0%
4500	Insurance	99,225	112,968	150,500	37,532	33.2%
4610	Vehicle Repairs	3,045	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	79,728	86,755	83,943	-2,812	-3.2%
4700	Printing & Binding	1,539	1,740	1,740	0	0.0%
4800	Promotional Activities	14,498	16,500	18,100	1,600	9.7%
4910	Other Current Charges	125	2,195	2,120	-75	-3.4%
4915	Advertising	0	500	500	0	0.0%
Adopted Budget		91			FY2023-24	

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4920	Recording Fees	0	30	30	0	0.0%
4970	Bad Debt Expenses	0	0	0	0	n/a
5100	Office Supplies	1,815	2,500	2,500	0	0.0%
5210	General Operating	49,991	66,000	66,000	0	0.0%
5214	Software Licensing	28,139	31,903	26,033	-5,870	-18.4%
5250	Bank Fees & Service Charges	996	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	18,692	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	33,166	30,000	30,000	0	0.0%
5270	Uniform Expense	4,356	6,200	8,910	2,710	43.7%
5410	Publications and Memberships	645	1,220	1,260	40	3.3%
5500	Training	450	8,817	11,840	3,023	34.3%
	Total Operating Expenditures	535,886	795,494	713,939	-81,555	-10.3%
Capital Outlay						
6200	Buildings	94,400	0	0	0	n/a
6310	Improvements Other Than Buildings	564,104	2,178,000	4,968,078	2,790,078	128.1%
6410	Equipment	50,923	29,095	22,075	-7,020	-24.1%
6420	Vehicles	44,209	0	0	0	n/a
6810	Software	0	0	120,000	0	100.0%
	Total Capital Outlay	753,636	2,207,095	5,110,153	2,903,058	131.5%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	72,500	160,500	160,500	0	0.0%
	Total Interfund Transfers & Other Uses	72,500	160,500	160,500	0	0.0%
	Total Expenditures	2,075,464	4,149,731	7,036,403	2,886,672	69.6%

25% or more increase:

3200 New Auditors & Single Audit Expense

4000 Increased travel expenses

4310 Increased Costs

4320 Increased Costs

4500 Increased Property/Cyber Costs

5270 Increased Costs plus New P/T EE Uniform

6810 Utility Software

6310 Fiber Infrastructure

SOLID WASTE UTILITY

C.T. Eagle

Director of Public Works

- Solid Waste Utility

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	19,365	26,121	30,155	4,034	15.4%
3410	Other Contractual Services	805	0	0	0	n/a
3450	Other Contractual Services-Solid Waste	1,201,082	1,309,532	1,334,080	24,548	1.9%
	Total Operating Expenditures	1,221,252	1,335,653	1,364,235	28,582	2.1%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	61,310	138,797	143,515	4,718	3.4%
9900	Contingency	0	0	0	0	n/a
	Total Interfund Transfers & Other Uses	61,310	138,797	143,515	4,718	3.4%
	Total Expenditures	1,282,562	1,474,450	1,507,750	33,300	2.3%

25% or more increase:
n/a

SEWER UTILITY

C.T. Eagle

Director of Public Works

- Sewer Utility

SEWER UTILITY

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

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	146,928	178,568	188,223	9,655	5.4%
1200	Regular Pay-PTO (paid time off) Cash Out	4,472	6,614	6,972	358	5.4%
1400	Overtime	20,560	17,000	19,000	2,000	11.8%
2100	FICA Taxes	12,995	15,560	16,484	924	5.9%
2220	General Employee 401 Plan	10,800	14,100	14,955	855	6.1%
2310	Term Life	546	807	851	44	5.5%
2320	Health Insurance	24,244	33,858	33,812	-46	-0.1%
2325	Dental Insurance	437	1,063	1,063	0	0.0%
2375	Long Term Disability	811	1,207	1,272	65	5.4%
2400	Worker's Compensation	9,346	20,923	22,166	1,243	5.9%
	Total Personnel Services	231,139	289,700	304,798	15,098	5.2%
Operating Expenditures						
3110	Other Professional Services	40,214	57,000	42,400	-14,600	-25.6%
3200	Accounting & Auditing	8,550	8,550	11,500	2,950	34.5%
3410	Other Contractual Services	134,548	187,030	235,015	47,985	25.7%
4000	Travel & Per Diem	0	500	500	0	0.0%
4100	Telephone, Cell, Pagers	6,714	7,496	8,324	828	11.0%
4200	Postage & Freight	0	150	150	0	0.0%
4310	Electricity	177,109	121,000	240,000	119,000	98.3%
4320	Water & Sewer	18,349	31,250	31,800	550	1.8%
4330	Villages Community Development District Wastewater Flow	62	500	1,000	500	100.0%
4400	Rentals & Leases	879	1,275	1,275	0	0.0%
4500	Insurance	99,225	112,968	150,500	37,532	33.2%
4610	Vehicle Repairs	2,131	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	198,395	251,977	283,848	31,871	12.6%
4700	Printing & Binding	119	530	530	0	0.0%
4910	Other Current Charges	50	50	50	0	0.0%
4915	Advertising	282	500	500	0	0.0%
4970	Bad Debt Expense	1,526	0	0	0	n/a
5100	Office Supplies	304	250	250	0	0.0%
5210	General Operating	111,711	89,512	104,502	14,990	16.7%
5214	Software Licensing	8,950	10,571	11,388	817	7.7%
5260	Gas & Diesel Expense	21,823	8,690	15,000	6,310	72.6%
5270	Uniform Expense	1,167	2,630	4,900	2,270	86.3%

Account Number	Account Description	FY2022 Actuals	FY2023 Budget	FY2024 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	173	7,341	9,242	1,901	25.9%
	Total Operating Expenditures	832,281	904,670	1,157,574	252,904	28.0%
Capital Outlay						
6200	Buildings	2,481,223	0	0	0	n/a
6310	Improvements Other Than Buildings	0	8,578,000	4,264,406	-4,313,594	-50.3%
6410	Equipment	61,012	22,075	134,575	112,500	509.6%
6420	Vehicles	0	0	0	0	n/a
6810	Software	0	0	80,000	80,000	100.0%
	Total Capital Outlay	61,012	8,600,075	4,478,981	-4,121,094	-47.9%
Interfund Transfers &						
9101	Transfers To General Fund	72,500	160,500	160,500	0	0.0%
	Total Interfund Transfers & Other Uses	72,500	160,500	160,500	0	0.0%
	Total Expenditures	1,196,932	9,954,945	6,101,853	-3,853,092	-38.7%

25% or more increase:

3200 New Auditors & Single Audit Expense
3410 Increase cost of GIS
4310 Increased Costs
4330 Increased Costs VCDD Wastewater Flow
4500 Increased Property/Cyber Costs
5260 Increased Fuel costs
5270 Increased Costs plus New P/T EE Uniform
5500 Increased training costs
6410 Emergency Bypass Pump for 2 lift stations
6810 Utility Software