



# ADOPTED BUDGET

## FOR FISCAL YEAR 2020-2021

Approved by Council – September 24, 2020





## TOWN OF ASTATULA

Mayor, Council Members and Citizens of Astatula:

Submitted in the following packet is the proposed budget for the Town of Astatula for FY 2020. The packet provides baseline budget requests by fund and department as well as supplementary information to aid in decision-making.

### **Tab 1 (pages 1.1 – 1.3)**

Tab 1 provides an overview of the budget revenues and expenditures for the fiscal year 2020-2021 for the Town. Page 1.1 shows the reporting structure of the Town reflecting each department and its employees. Page 1.2 shows a breakdown of the Revenues by fund that are expected to be received and the budgeted expenditure broken down by personal services, operating expenditures and capital outlay. A carry forward to future years of \$51,599 is shown in the general fund which includes \$32,280 of projected impact fees. A carry forward to future years of \$83,350 is also shown for the infrastructure fund. Page 1.3 provides an easy to follow chart showing where the money will come from with specific detail in the Tabs that follow.

### **Tab 2 (pages 2.1 – 2.3)**

A Summary of the Town's General Fund Revenues are provided in Tab 2. Three years of data are presented; the FY 2018 actual revenues, the FY 2019 adopted budget and the FY 2020 proposed budget. Revenues are presented separately for each fund along with a pie chart showing general fund revenues. Some significant highlights within the revenue summaries are:

On July 1, 2020, the Lake County Property Appraiser provided the Town with an estimate of taxable value. The value provided was \$65,709,463 which represents an increase of \$7,560,000 (13.0%) from the prior year. Assuming the same millage rate is adopted as the prior year, this will result in an increase in Ad Valorem taxes of \$56,700.

An amount of \$48,000 in the general fund revenues will be paid by the Lake County School Board to cover the cost of the school resource officer that our police department will provide.

### **Tab 3 (pages 3.1 – 3.3)**

Tab 3 presents summaries of expenditures within the town by fund and department. As with revenues, three years of data are presented; the FY 2018 actual expenditures, the FY 2019 adopted budget and the FY 2020 proposed budget. The pie chart on page 3.2 and 3.3 provides a visual of where the money goes both in total and for the General Fund only.

**Tab 4 (pages 4.1 – 4.3)**

Tab 4 presents the budget proposal for the Legislative (Mayor & Council), Executive (Clerk) and the Financial & Administrative departments. The top portion of each department's page represents a summary of proposed revenues and/or expenditures, with specific line-item detail being provided in the bottom portion.

**Tab 5 (pages 5.1 – 5.4)**

Tab 5 presents the budget proposal for services that are contracted out. They include Legal, Planning, Protective inspections (Permitting) and Solid Waste (Garbage Collection).

**Tab 6 (page 6.1)**

Tab 6 presents the budget proposal for Law Enforcement and Other Public Safety. Included in this year's budget is the \$48,000 revenue from the school Board and the corresponding cost for the full time School Resource Officer.

**Tab 7 (pages 7.1 – 7.2)**

Tab 7 presents the budget proposal for the Public Works and Parks & Recreation departments.

**Tab 8 (pages 8.1 – 8.3)**

Tab 8 presents the minor budget items; Fire Control (Well), Stormwater Management and Physical Environment (Cemetery).

**Tab 9 (page 9.1)**

Tab 9 presents the budget proposal for the Transportation Fund. This fund uses restricted revenues from the County (Local Gas Taxes) and a portion of State Revenue Sharing. It can therefore only be used for expenditures related to Roads and Right-of-Ways.

**Tab 10 (page 10.1)**

Tab 10 presents the budget proposal for the Infrastructure Fund. This fund also uses restricted revenues (Discretionary Surtax) from the State and can only be used for capital purchases and projects.

Respectfully Submitted,



Graham Wells  
Town Clerk & Finance Officer

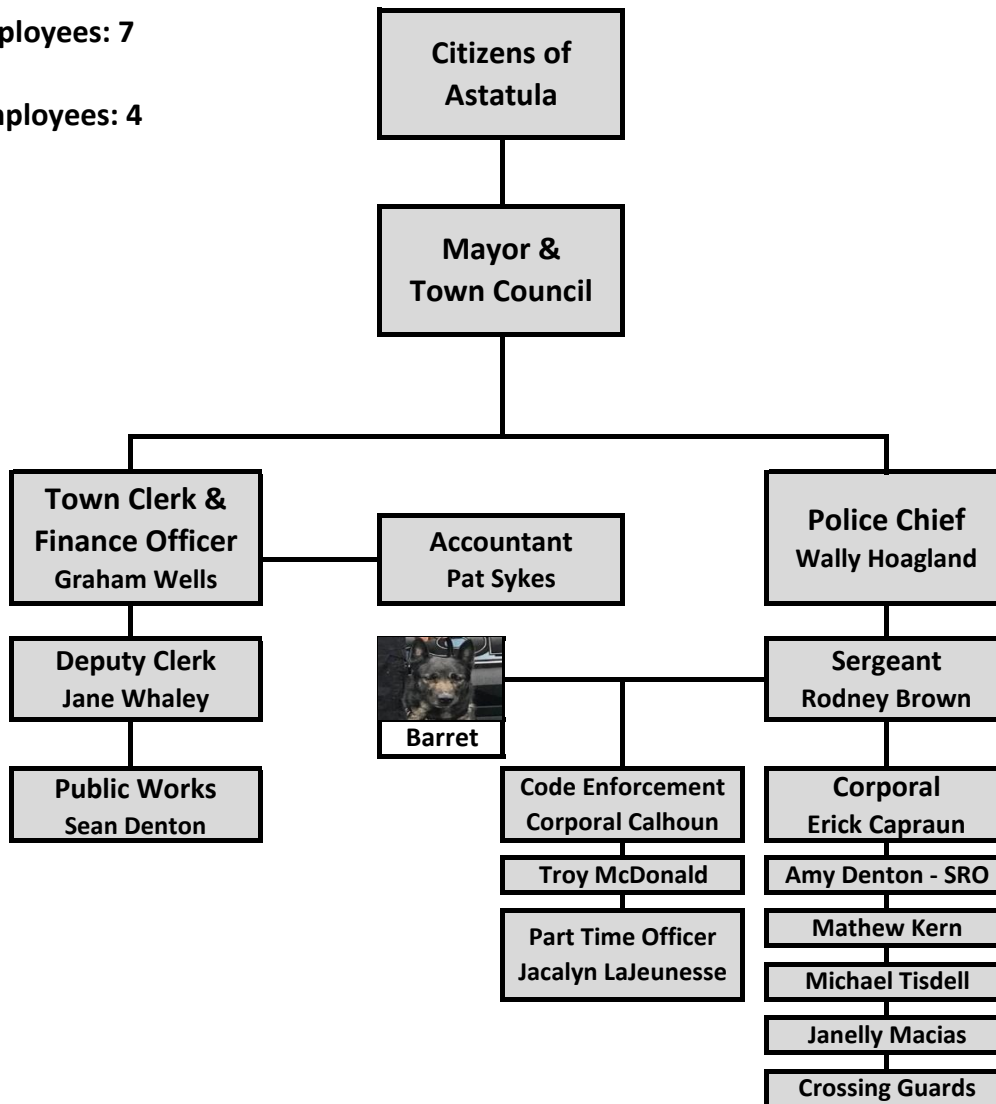
<b>TAB. 1</b>	<b>REPORTING STRUCTURE AND OVERVIEW OF REVENUES AND EXPENDITURES</b>
<b>TAB. 2</b>	<b>REVENUES BY FUND – GENERAL, TRANSPORTATION &amp; INFRASTRUCTURE FUNDS</b>
<b>TAB. 3</b>	<b>EXPENDITURE SUMMARY BY FUND AND DEPARTMENT</b>
<b>TAB. 4</b>	<b>DETAILED EXPENDITURE FOR LEGISLATIVE, EXECUTIVE AND FINANCIAL &amp; ADMINISTRATION</b>
<b>TAB. 5</b>	<b>DETAILED EXPENDITURE FOR LEGAL, COMPREHENSIVE PLANNING, PROTECTIVE INSPECTIONS AND SOLID WASTE SERVICES</b>
<b>TAB. 6</b>	<b>DETAILED EXPENDITURE FOR LAW ENFORCEMENT, (POLICE)</b>
<b>TAB. 7</b>	<b>DETAILED EXPENDITURE FOR PUBLIC WORKS AND PARKS &amp; RECREATION</b>
<b>TAB. 8</b>	<b>DETAILED EXPENDITURE FOR FIRE CONTROL, STORMWATER MANAGEMENT AND PHYSICAL ENVIRONMENT (CEMETERY)</b>
<b>TAB. 9</b>	<b>DETAILED REVENUES &amp; EXPENDITURES FOR THE TRANSPORTATION FUND</b>
<b>TAB. 10</b>	<b>DETAILED REVENUES &amp; EXPENDITURES FOR THE INFRASTRUCTURE FUND</b>

**Reporting Structure  
FY 2020 Budget**



**Full-Time Employees: 7**

**Part-Time Employees: 4**



**Overview - Revenue & Expenditure  
FY 2020 Budget**



The figures shown below represent Current Revenues; the amount of money budgeted that the Town will receive in FY 2020 and Current Expenditures; the amount of money budgeted to be spent in FY 2020.

<b>General Fund</b>	<b>FY 2020 Budget</b>
Ad Valorem Taxes	468,180
Utility Service Taxes	146,240
Sales Taxes - Collected by the State	161,820
Franchise Fees	91,572
Licenses & Permits	1,740
Fines & Forfeits	4,080
Charges for Services	224,613
Grants & School Board Funding	48,000
Impact Fees	36,480
Other Revenue Sources	16,040
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 1,198,765</b>
Personal Services	658,339
Operating Expenditures	487,347
Capital Outlay	1,480
Carry Forward to Future Years	51,599
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 1,198,765</b>

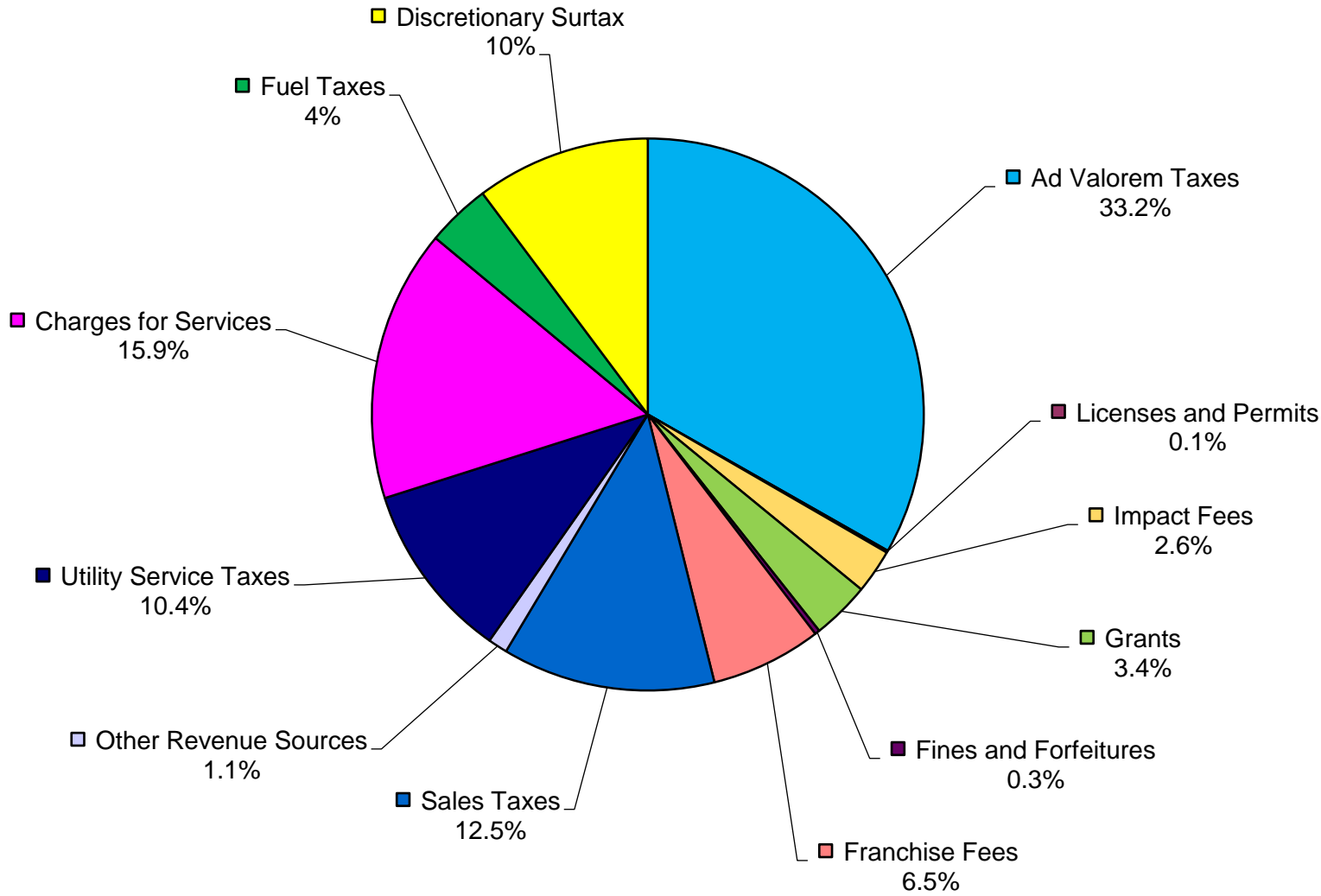
  

<b>Transportation Fund</b>	<b>FY 2020 Budget</b>
County 9th Cent Tax	12,000
Local Option Gas Tax	40,800
State Revenue Sharing	13,980
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 66,780</b>
Operating Expenditures	66,780
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 66,780</b>

<b>Infrastructure Fund</b>	<b>FY 2020 Budget</b>
Discretionary Surtax	144,000
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 144,000</b>
Operating Expenditures	1,500
Debt Service	17,500
Capital Outlay	41,650
Carry Forward to Future Years	83,350
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 144,000</b>

**FY 2020-21  
TOWN OF ASTATULA REVENUES  
ALL FUNDS**



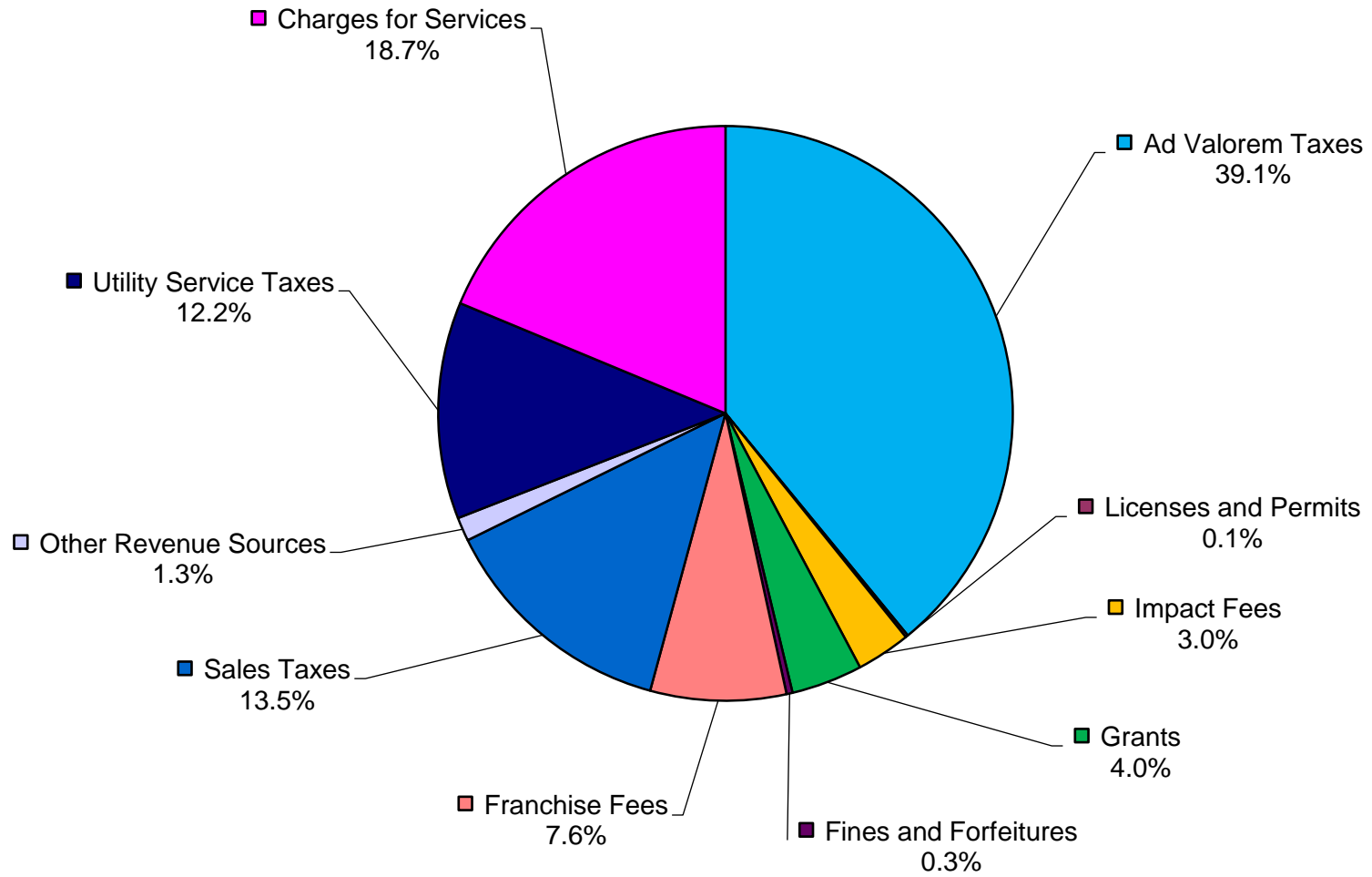
**General Fund Revenue Summary  
FY 2020 Budget**



	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
<b>Ad Valorem Taxes</b>			
Current Ad Valorem Taxes	395,879	414,315	468,180
<b>Utility Service Taxes</b>			
Electricity Service Tax	121,084	121,520	121,520
Communications Service Tax	21,091	21,600	24,720
<b>Sales Taxes - Collected by the State</b>			
Half Cent Sales Tax	116,790	118,800	114,000
State Revenue Sharing	63,395	64,500	47,820
<b>Franchise Fees</b>			
Electricity Franchise	73,549	73,440	73,440
Solid Waste Franchise	17,115	17,411	18,132
<b>Licenses and Permits</b>			
Business Tax Receipts	823	540	540
Occupational Licenses	1,754	480	0
Mobile Home Licenses	901	1,200	1,200
<b>Fines and Forfeits</b>			
Traffic Court Fines	5,428	5,400	3,960
County Court Fines	28	0	0
Investigative Cost Recovery	168	120	120
<b>Charges for Services</b>			
Building Permit Fees	45,975	42,000	54,000
Planning and Zoning Review Fees	9,013	3,600	3,600
Garbage/Solid Waste Collection	163,032	164,386	167,013
<b>Grants and School Board Funding</b>			
School Resource Office	42,000	48,000	48,000
<b>Impact Fees</b>			
Residential Impact Fees	49,273	35,195	35,280
Commercial Impact Fees	0	0	0
Administrative Fees	1,400	1,500	1,200
<b>Other Revenue Sources</b>			
Office Fees - Notary, Copy, Fax, Lien Search	2,305	1,800	1,800
Police Education	771	720	600
Interest Earnings	77	100	60
Community Building Rental	1,051	1,200	10,600
Contributions to Cemetery	3,210	1,980	1,980
Other Miscellaneous Revenue	21,928	14,750	1,000
<b>Carry Forward from Prior Year</b>	35,000	56,500	0
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,193,040</b>	<b>\$ 1,211,057</b>	<b>\$ 1,198,765</b>



**FY 2020-21  
GENERAL FUND REVENUES**



**Transportation/Infrastructure Revenue Summary  
FY 2020 Budget**



	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
<b>Transportation Fund Revenues</b>			
Carry Forward from Prior Year	0	52,722	0
County 9th Cent Tax	12,726	12,500	12,000
Local Option Gas Tax	48,307	48,500	40,800
State Revenue Sharing	18,789	19,000	13,980
<b>TOTAL TRANSPORTATION FUND REVENUES</b>	<b>\$ 79,822</b>	<b>\$ 132,722</b>	<b>\$ 66,780</b>
<b>Infrastructure Fund Revenues</b>			
Carry Forward from Prior Year	172,150	280,850	0
Discretionary Surtax	181,610	186,000	144,000
CDGB Grant	0	700,000	0
Bank Line of Credit	0	350,000	0
<b>TOTAL INFRASTRUCTURE FUND REVENUES</b>	<b>\$ 353,760</b>	<b>\$ 1,516,850</b>	<b>\$ 144,000</b>

**Expenditure Summary by Department  
FY 2020 Budget**



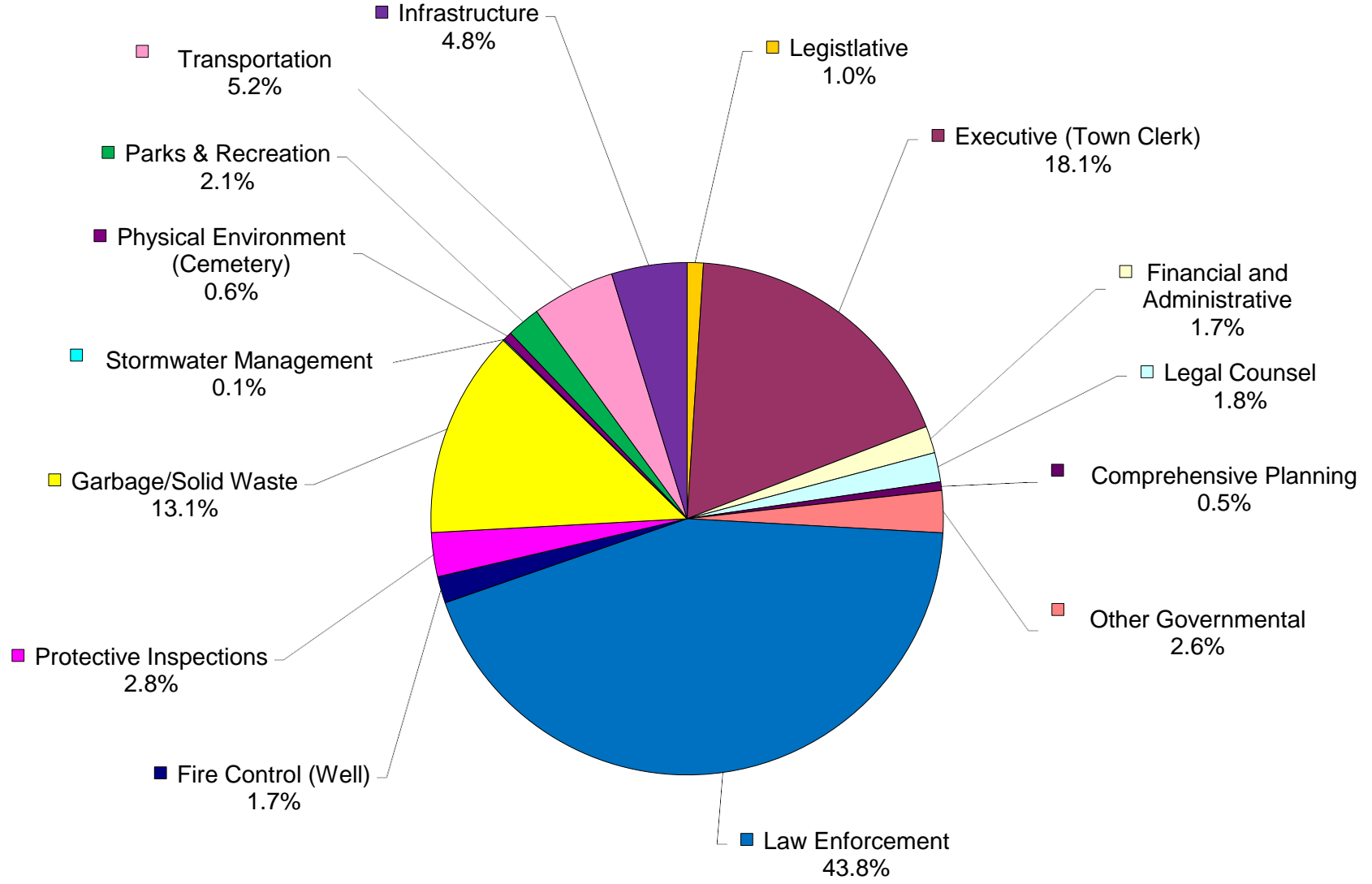
<b>General Fund Expenditure by Department</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
Legislative (511)	12,166	13,455	13,020
Executive - Town Clerk (512)	231,867	219,969	231,004
Financial & Administrative (513)	58,220	24,500	21,700
Legal Council (514)	18,871	23,500	23,500
Comprehensive Planning (515)	6,594	10,000	7,000
Other General Governmental (519)	24,915	30,853	33,678
Law Enforcement (521)	532,434	596,220	558,210
Fire Control - Well (522)	7,298	59,707	21,457
Protective Inspections (524)	28,580	28,300	35,400
Garbage/Solid Waste Disposal (534)	158,895	165,283	167,251
Stormwater Management (538)	0	1,000	1,000
Other Physical Environment (539)	5,243	8,800	7,100
Parks & Recreation (572)	19,729	20,754	26,846
<b>TOTAL GENERAL FUND EXPENDITURE</b>	<b>\$ 1,104,812</b>	<b>\$ 1,202,341</b>	<b>\$ 1,147,165</b>

<b>Transportation Fund Expenditure by Department</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
Transportation	37,455	132,722	66,780
<b>TOTAL TRANSPORTATION FUND EXPENDITURE</b>	<b>\$ 37,455</b>	<b>\$ 132,722</b>	<b>\$ 66,780</b>

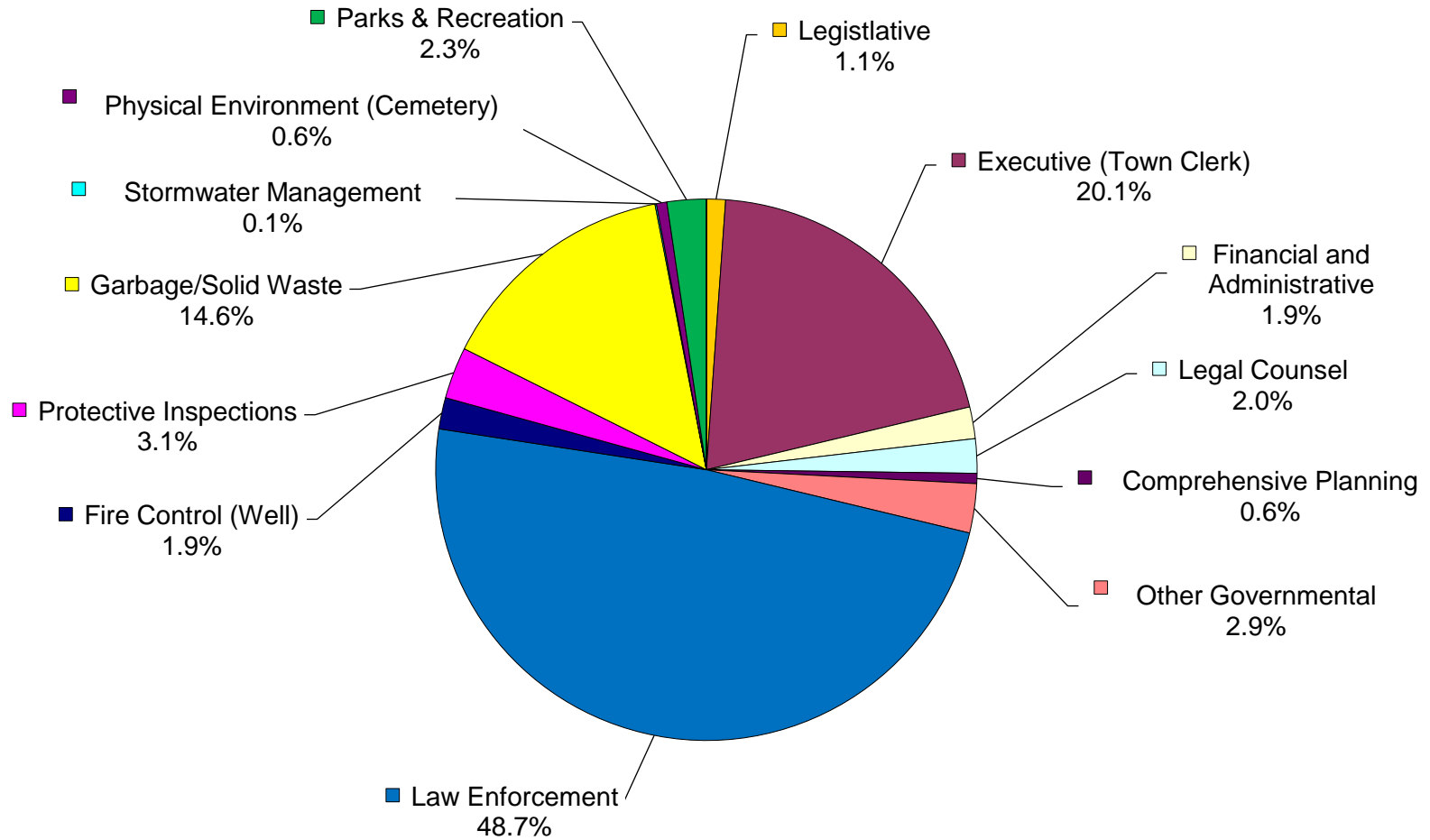
<b>Infrastructure Fund Expenditure by Department</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
Infrastructure	172,371	1,516,850	60,650
<b>TOTAL INFRASTRUCTURE FUND EXPENDITURE</b>	<b>\$ 172,371</b>	<b>\$ 1,516,850</b>	<b>\$ 60,650</b>

<b>Total Expenditure - All Funds Expenditure by Fund</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
General Fund	1,104,812	1,202,341	1,147,165
Transportation Fund	37,455	132,722	66,780
Infrastructure Fund	172,371	1,516,850	60,650
<b>TOTAL EXPENDITURE</b>	<b>\$ 1,314,638</b>	<b>\$ 2,851,913</b>	<b>\$ 1,274,596</b>

**"WHERE THE MONEY GOES" - FY 2020-21**



### "GENERAL FUND EXPENDITURES" - FY 2020-21



**Legislative Department (511)**  
**FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Expenditures</b>				
Operating Expenditures	12,166	13,455	11,965	13,020
<b>Total Expenditures</b>	<b>\$ 12,166</b>	<b>\$ 13,455</b>	<b>\$ 11,965</b>	<b>\$ 13,020</b>

**FY 2020 Department Detail**

**Operating Expenditures**

Contractual Services	2,700	Mayor's Stipend budget at \$225.00 per month
	7,200	Council Members Stipend budgeted at \$150.00 per month
Other Current Charges	1,000	Hotels, Meetings and Travel
	500	Training Courses
	180	Business Cards, Name Plates etc.
	0	Bit Defender - Security Software for lap tops
	800	Microsoft
	650	Email Addresses

**Total Expenditures**                      **13,030**



**Financial and Administrative Department (513)  
FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Expenditures</b>				
Operating Expenditures	58,220	24,500	20,422	21,700
<b>Total Expenditures</b>	<b>\$ 58,220</b>	<b>\$ 24,500</b>	<b>\$ 20,422</b>	<b>\$ 21,700</b>

**FY 2020 Department Detail**

**Financial Services**

Accounting Services	7,200	General Accounting Services
Annual Audit	<u>14,500</u>	Annual Audit Fees

**Total Expenditures**                      **21,700**











**Law Enforcement (521)  
FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Revenues</b>				
School Resource Officer Funding	42,000	48,000	48,000	48,000
Traffic Court Fines	5,428	5,400	3,985	3,960
Police Education	771	720	582	600
<b>Total Revenues</b>	<b>\$ 48,199</b>	<b>\$ 54,120</b>	<b>\$ 52,567</b>	<b>\$ 52,560</b>
<b>Expenditures</b>				
Personal Services	447,050	469,739	468,817	486,778
Operating Expenditures	75,306	68,786	64,690	70,952
Capital Outlay	10,078	57,695	58,167	480
<b>Total Expenditures</b>	<b>\$ 532,434</b>	<b>\$ 596,220</b>	<b>\$ 591,674</b>	<b>\$ 558,210</b>

**FY 2020 Department Detail**

**Personal Services**

Salaries	73,440	Police Chief
	248,757	Police Officers Salaries
	4,819	Crossing Guard
Incentive Pay	3,480	Training Incentive
Payroll Taxes	25,283	7.65% of Total Salaries
Retirement	80,110	Florida Retirement System - 24.45% for Police; 10% for Crossing Guard
Health Insurance	50,889	Florida Blue \$4077 per month for 9 months plus \$4,484 for 3 months
	<b>486,778</b>	

**Operating Expenditures - General Fund**

Travel & Per Diem	1,000	Attendance at Training Courses and Seminars
Communications Services	5,062	Email Addresses \$1,402; Fax Lines \$780; Internet \$2,880
Telecommunications	6,000	Cellphones - A T & T
Police Radios	5,270	Agreement with Lake County
Postage & Mailing	200	Postage; Code Enforcement Notices
Repair and Maintenance	2,760	Pest Control, Radar & Speedometer Calibration; Fire Ext Inspection; General
Software Maintenance	9,030	Adobe; MS Office; LCSO Server Maint; Reporting Software; Bit Defender
Vehicle Maintenance	6,000	Oil Changes; Tires; Brakes; General Repairs
Other Current Charges	2,200	Sheriffs Charity Gala; Other Miscellaneous Items
Office Supplies	720	Stationary; Paper; Toner Ink and Other Office Supplies
Operating Supplies	8,400	Uniforms; Ammunition; CPR Supplies; Tactical Equipment, etc.
K-9 Expenses	1,020	Food for Police Dog & Vets Bills
Fuel	21,000	Fuel for Police Vehicles
Books, Pubs & Subs	490	Memberships; FL Assn of Code Enforcement; Police Chief Associations; IACP
Police Education	1,800	Code Enforcement Continuing Education; Courses and Seminars
Capital Equipment	480	Computer Hardware; Printers etc.
	<b>71,432</b>	

**Operating Expenditures - Impact Fee Fund**

Capital Equipment	0
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**Total Expenditures** 558,210



**Parks & Recreation (572)**  
**FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Expenditures</b>				
Operating Expenditures	19,729	20,754	16,499	26,846
<b>Total Expenditures</b>	<b>\$ 19,729</b>	<b>\$ 20,754</b>	<b>\$ 16,499</b>	<b>\$ 26,846</b>

**FY 2020 Department Detail**

**Operating Expenditures**

Utility Fees	1,898	Joe Swaffer Park - Electricity Paid to SECO
	900	Olive Ingram Community Building - Electricity Paid to SECO
	7,200	New Community Building - Electric Paid to SECO; Internet
Repairs & Maintenance	2,700	Bush Hogging; Assorted Plumbing; Hardware & Tools
	720	Olive Ingram Building - Pest Control; Emergency Repairs
	1,500	Kirkwood Park - Tree Service; Mulch
	2,220	New Community Building; AC Service; Pest Control; General
Community Events	4,800	Parks and Recreational Events - Light up Astatula
Special Events	360	Halloween Event
Joe Swaffer Park	1,588	Mulch; Wasp Spray; Glyphosate; Chemicals & Tools
Olive Ingram Building	120	Janitorial Supplies
Community Building	1,200	Operating and Janitorial Expenses
Kirkwood Park	1,640	Mulch

**Total Expenditures**                      **26,846**





**Stormwater Management (538)**  
**FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Expenditures</b>				
Operating Expenditures	0	1,000	0	1,000
<b>Total Expenditures</b>	\$ -	\$ 1,000	\$ -	\$ 1,000

**FY 2020 Department Detail**

**Operating Expenditures**

    Engineering Fees                     1,000   General Engineering Services

**Total Expenditures**                     1,000



**Transportation Fund  
FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Revenues</b>				
Carry Forward From Prior Year	0	52,722	0	0
County 9th Cent Tax	12,726	12,500	12,095	12,000
Local Option Gas Tax	48,307	48,500	44,420	40,800
State Revenue Sharing	18,789	19,000	18,385	13,980
<b>Total Revenues</b>	<b>\$ 79,822</b>	<b>\$ 132,722</b>	<b>\$ 74,900</b>	<b>\$ 66,780</b>
<b>Expenditures</b>				
Personal Services	0	0	9,910	12,725
Operating Expenditures	37,455	120,875	26,139	54,055
<b>Total Expenditures</b>	<b>\$ 37,455</b>	<b>\$ 120,875</b>	<b>\$ 36,049</b>	<b>\$ 66,780</b>

**FY 2020 Department Detail**

**Personal Services**

Employee Wages	10,816	Public Works Wages (Mowing)
Payroll Taxes	827	7.65% of Total Wages
Retirement Contributions	1,082	Florida Retirement System - 10% of Total Wages

**Operating Expenditures**

Operating Supplies	4,300	Road Patch; Road Seal; Tar; Reflector Tacs
Utilities	19,300	Town Street and Traffic Lights
Repairs & Maintenance	8,025	Tree Trimming & Removal
Fuel	1,000	Fuel for Mowing of Right-of-Way
Road Materials & Supplies	1,500	Millings
Road Signs & Paving	19,930	Road Paving and Striping; Street Signs; Speed Signs

**Total Expenditures**                      66,780

**Infrastructure Fund  
FY 2020 Budget**



Department Summary	FY 2018 Year-End Actual	FY 2019 Adopted Budget	FY 2019 Estimated Actual	FY 2020 Proposed Budget
<b>Revenues</b>				
Carry Forward From Prior Year	172,150	280,850	308,629	0
Discretionary Surtax	181,610	186,000	169,286	144,000
<b>Total Revenues</b>	<b>\$ 353,760</b>	<b>\$ 466,850</b>	<b>\$ 477,915</b>	<b>\$ 144,000</b>
<b>Expenditures</b>				
Operating Expenditures	134,726	123,000	70,000	1,500
Capital Outlay	37,645	1,393,850	1,429,531	142,500
<b>Total Expenditures</b>	<b>\$ 172,371</b>	<b>\$ 1,516,850</b>	<b>\$ 1,499,531</b>	<b>\$ 144,000</b>

**FY 2020 Department Detail**

**Operating Expenditures**

    Engineering                                   1,500    ROW and Stormwater Engineering

**Capital Outlay**

    Town Hall                                   4,000    Computer for Clerk; Adaptive Security Appliance

    Public Works                               7,500    Small Capital Items

    Police Department                       28,650   Police Vehicle Leases - Two Patrol Vehicles

    Cemetery                                   1,500    Cemetery Improvements

    Debt Service                               83,350   Loan Repayment for New Community Building

    Debt service                               17,500   Loan Interest

**Total Expenditures                           144,000**