



# PROPOSED BUDGET

## FOR FISCAL YEAR 2022-2023

Tentative Budget Hearing - September 15, 2022



**TOWN OF ASTATULA**



# 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 2022. 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 the reporting structure and an overview of the budget revenues and expenditures for the fiscal year 2022-2023 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. There is no requirement for a carry forward from prior years in the General Fund. There is a carry forward to future years of \$104,874 for the Infrastructure Fund and \$19,118 in the Enterprise (water) Fund. Page 1.3 provides an easy-to-follow chart showing where the revenues 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 2020 actual revenues, the FY 2021 adopted budget and the FY 2022 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, 2021, the Lake County Property Appraiser provided the Town with an estimate of taxable value. The value provided was \$80,530,786 which represents an increase of \$9,397,333 (5.85%) 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 \$70,480.

An amount of \$64,400 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 2020 actual expenditures, the FY 2021 adopted budget and the FY 2022 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. Included in this year's budget is the \$64,400 revenue from the school Board and the corresponding cost for the full time School Resource Officer.

**Tab 7 (pages 7.1 – 7.4)**

Tab 7 presents the budget proposal for the Public Works, Physical Environment (cemetery), Parks & Recreation departments and Special Events.

**Tab 8 (pages 8.1)**

Tab 8 presents the budget proposal for the Transportation Fund. This fund uses restricted revenues from the State and 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 9 (page 9.1)**

Tab 9 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.

**Tab 10 (page 10.1)**

Tab 10 presents the budget proposal for the Enterprise Fund. This fund covers anything associated with the provision of fire control and potable water.

Respectfully Submitted,



Graham Wells  
Town Clerk & Finance Officer

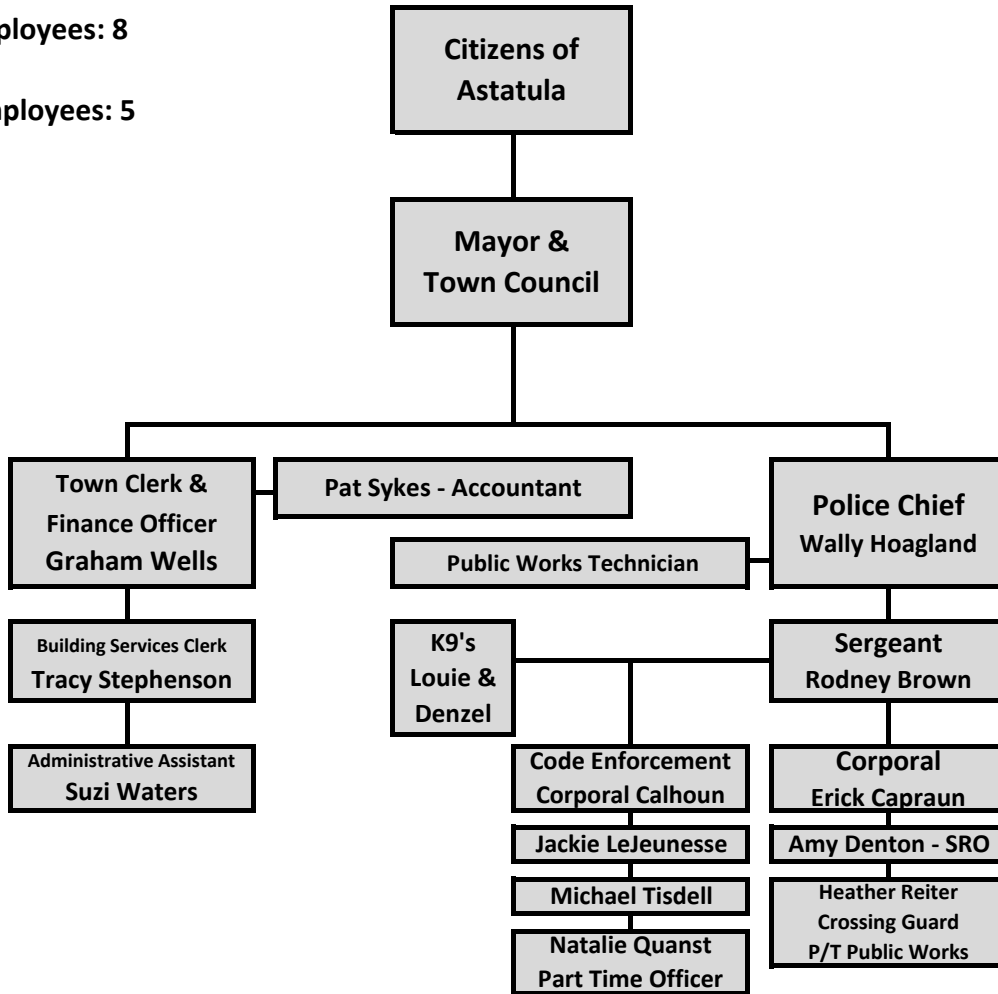
|                |  |
|----------------|--|
| <b>TAB. 1</b>  | <b>REPORTING STRUCTURE AND<br/>OVERVIEW OF REVENUES AND EXPENDITURES</b>   |
| <b>TAB. 2</b>  | <b>REVENUES BY FUND –<br/>GENERAL, TRANSPORTATION &amp;<br/>INFRASTRUCTURE FUNDS</b>                                   |
| <b>TAB. 3</b>  | <b>EXPENDITURE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

**Reporting Structure**  
**FY 2022 Budget**



**Full-Time Employees: 8**

**Part-Time Employees: 5**



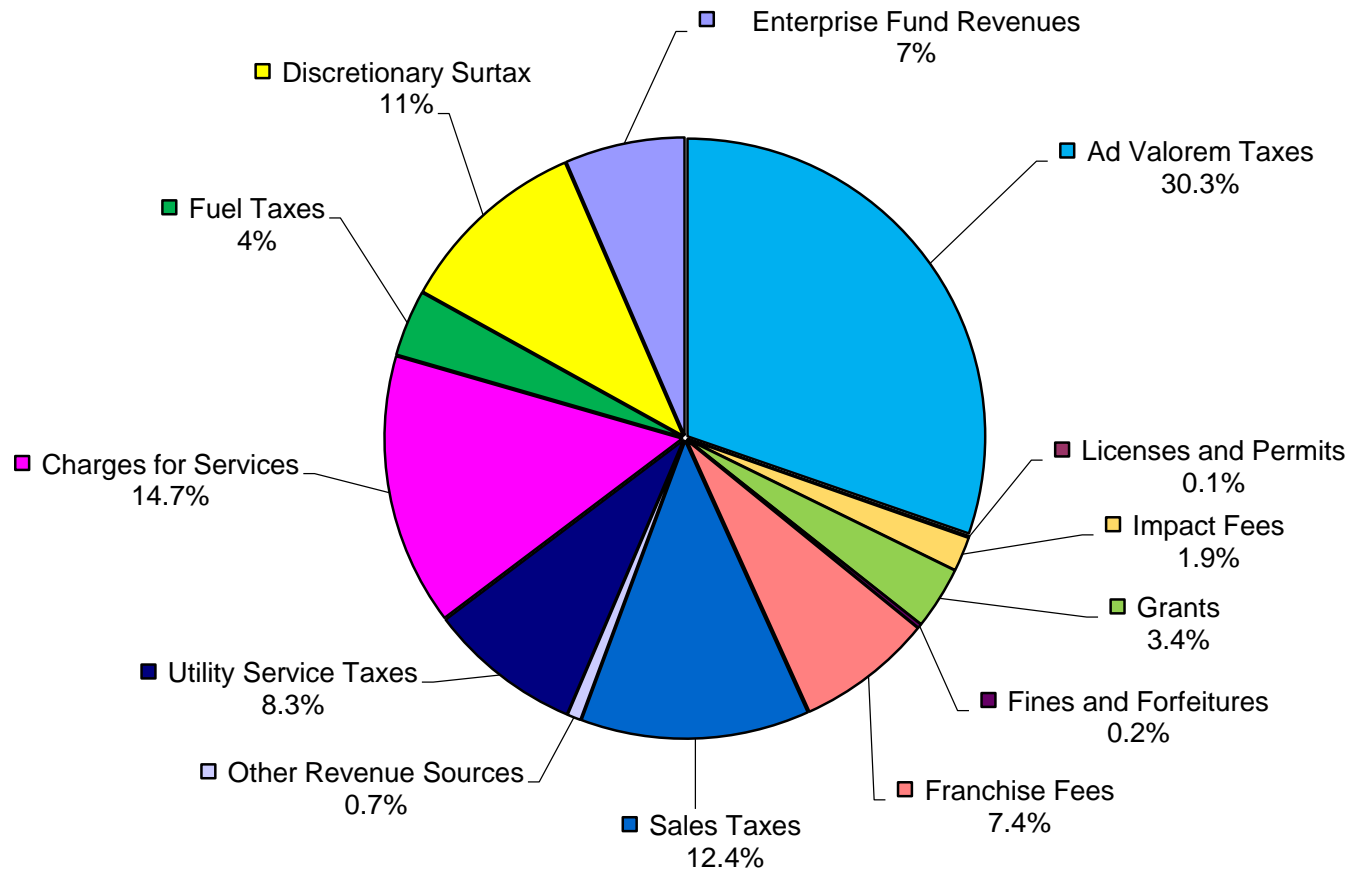
**Overview - Revenue & Expenditure  
FY 2022 Budget**



The figures shown below represent Current Revenues; the amount of money budgeted that the Town will receive in FY 2021 and Current Expenditures; the amount of money budgeted to be spent in FY 2021.

| <b>General Fund</b>                  | <b>FY 2022 Budget</b> |
|--------------------------------------|-----------------------|
| Ad Valorem Taxes                     | 573,782               |
| Utility Service Taxes                | 157,600               |
| Sales Taxes - Collected by the State | 216,800               |
| Franchise Fees                       | 139,858               |
| Licenses & Permits                   | 1,740                 |
| Fines & Forfeits                     | 4,140                 |
| Charges for Services                 | 279,374               |
| Grants & School Board Funding        | 64,400                |
| Impact Fees                          | 35,313                |
| Other Revenue Sources                | 13,860                |
| Carry Forward from Prior Years       | 0                     |
| <b>TOTAL CURRENT REVENUES</b>        | <b>\$ 1,486,867</b>   |
| Personal Services                    | 873,421               |
| Operating Expenditures               | 611,646               |
| Capital Outlay                       | 1,800                 |
| Carry Forward to Future Years        | 0                     |
| <b>TOTAL CURRENT EXPENDITURES</b>    | <b>\$ 1,486,867</b>   |
| <b>Transportation Fund</b>           | <b>FY 2022 Budget</b> |
| County 9th Cent Tax                  | 12,000                |
| Local Option Gas Tax                 | 56,000                |
| State Revenue Sharing                | 18,330                |
| <b>TOTAL CURRENT REVENUES</b>        | <b>\$ 86,330</b>      |
| Operating Expenditures               | 86,330                |
| <b>TOTAL CURRENT EXPENDITURES</b>    | <b>\$ 86,330</b>      |
| <b>Infrastructure Fund</b>           | <b>FY 2022 Budget</b> |
| Discretionary Surtax                 | 198,000               |
| <b>TOTAL CURRENT REVENUES</b>        | <b>\$ 198,000</b>     |
| Capital Outlay                       | 93,126                |
| Carry Forward to Future Years        | 104,874               |
| <b>TOTAL CURRENT EXPENDITURES</b>    | <b>\$ 198,000</b>     |
| <b>Enterprise Fund</b>               | <b>FY 2022 Budget</b> |
| Charges for Services                 | 81,191                |
| Impact Fees                          | 41,848                |
| <b>TOTAL CURRENT REVENUES</b>        | <b>\$ 123,039</b>     |
| Operating Expenditures               | 37,381                |
| Capital Outlay                       | 66,540                |
| Carry Forward to Future Years        | 19,118                |
| <b>TOTAL CURRENT EXPENDITURES</b>    | <b>\$ 123,039</b>     |

**FY 2022-23  
TOWN OF ASTATULA REVENUES  
ALL FUNDS**



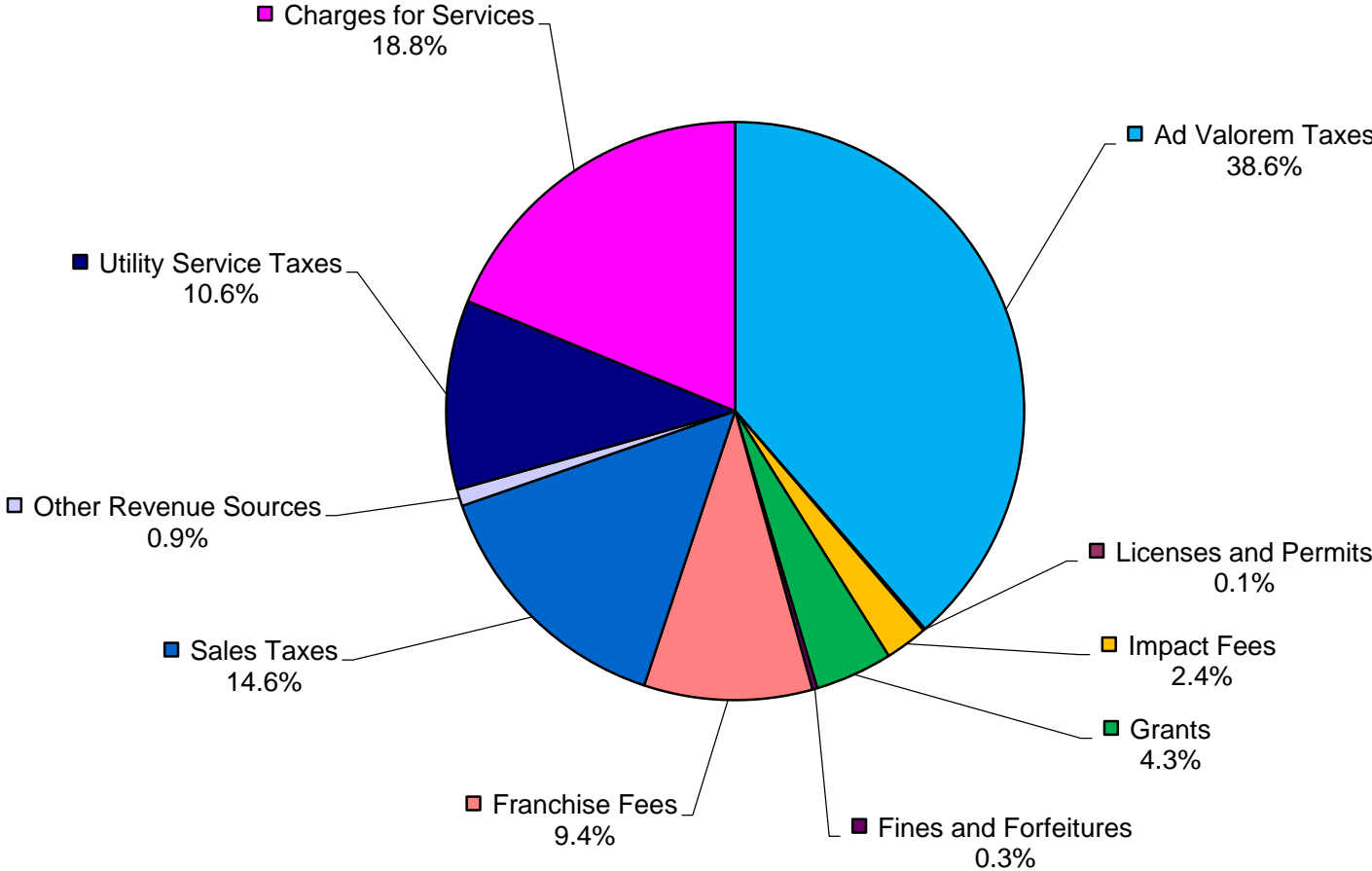
**General Fund Revenue Summary  
FY 2022 Budget**



|  | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| <b>Ad Valorem Taxes</b>                      |                           |                           |                           |
| Current Ad Valorem Taxes                     | 421,700                   | 506,950                   | 573,782                   |
| <b>Utility Service Taxes</b>                 |                           |                           |                           |
| Electricity Service Tax                      | 123,491                   | 127,200                   | 132,000                   |
| Communications Service Tax                   | 25,160                    | 28,200                    | 25,600                    |
| <b>Sales Taxes - Collected by the State</b>  |                           |                           |                           |
| Half Cent Sales Tax                          | 114,710                   | 128,400                   | 144,000                   |
| State Revenue Sharing                        | 58,500                    | 64,800                    | 72,800                    |
| <b>Franchise Fees</b>                        |                           |                           |                           |
| Electricity Franchise                        | 72,726                    | 73,200                    | 120,000                   |
| Solid Waste Franchise                        | 18,043                    | 18,412                    | 19,858                    |
| <b>Licenses and Permits</b>                  |                           |                           |                           |
| Business Tax Receipts                        | 661                       | 840                       | 840                       |
| Mobile Home Licenses                         | 1,068                     | 1,200                     | 900                       |
| <b>Fines and Forfeits</b>                    |                           |                           |                           |
| Traffic Court Fines                          | 4,075                     | 3,960                     | 3,960                     |
| Investigative Cost Recovery                  | 95                        | 120                       | 180                       |
| <b>Charges for Services</b>                  |                           |                           |                           |
| Building Permit Fees                         | 51,650                    | 87,300                    | 86,560                    |
| Planning and Zoning Review Fees              | 12,950                    | 9,000                     | 9,000                     |
| Garbage/Solid Waste Collection               | 167,980                   | 169,202                   | 183,814                   |
| <b>Grants and School Board Funding</b>       |                           |                           |                           |
| School Resource Office                       | 48,000                    | 51,585                    | 64,400                    |
| <b>Impact Fees</b>                           |                           |                           |                           |
| Residential Impact Fees                      | 49,273                    | 48,641                    | 32,427                    |
| Commercial Impact Fees                       | 0                         | 0                         | 0                         |
| Administrative Fees                          | 1,300                     | 5,415                     | 2,886                     |
| <b>Other Revenue Sources</b>                 |                           |                           |                           |
| Office Fees - Notary, Copy, Fax, Lien Search | 2,126                     | 2,100                     | 2,400                     |
| Police Education                             | 550                       | 600                       | 600                       |
| Interest Earnings                            | 77                        | 60                        | 60                        |
| Community Building Rental                    | 535                       | 7,200                     | 7,200                     |
| Contributions to Cemetery                    | 2,776                     | 2,400                     | 2,400                     |
| Other Miscellaneous Revenue                  | 30,902                    | 1,200                     | 1,200                     |
| <b>Carry Forward from Prior Year</b>         | 56,500                    | 39,772                    | 0                         |
| <b>TOTAL GENERAL FUND REVENUES</b>           | <b>\$ 1,264,848</b>       | <b>\$ 1,377,757</b>       | <b>\$ 1,486,867</b>       |



**FY 2022-23  
GENERAL FUND REVENUES**



**Transportation/Infrastructure/Enterprise Revenue Summary  
FY 2022 Budget**



|   | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
| <b>Transportation Fund Revenues</b>       |                           |                           |                           |
| Carry Forward from Prior Year             | 52,722                    | 0                         | 0                         |
| County 9th Cent Tax                       | 12,022                    | 12,000                    | 12,000                    |
| Local Option Gas Tax                      | 43,770                    | 48,000                    | 56,000                    |
| State Revenue Sharing                     | 17,083                    | 17,430                    | 18,330                    |
| <b>TOTAL TRANSPORTATION FUND REVENUES</b> | <b>\$ 125,597</b>         | <b>\$ 77,430</b>          | <b>\$ 86,330</b>          |

|   | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
| <b>Infrastructure Fund Revenues</b>       |                           |                           |                           |
| Carry Forward from Prior Year             | 223,150                   | 0                         | 0                         |
| Discretionary Surtax                      | 177,427                   | 190,000                   | 198,000                   |
| <b>TOTAL INFRASTRUCTURE FUND REVENUES</b> | <b>\$ 400,577</b>         | <b>\$ 190,000</b>         | <b>\$ 198,000</b>         |

|   | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
| <b>Enterprise Fund Revenues</b>                     |                           |                           |                           |
| Carry Forward from Prior Year                       | 0                         | 0                         | 0                         |
| Water Usage (incl. Late Fees & Penalties)           | 0                         | 17,502                    | 24,731                    |
| Hook-up Fees (Incl. Connection/Disconnection ) Fees | 0                         | 97,160                    | 56,460                    |
| Impact Fees (Incl. Impact Admin Fees)               | 0                         | 64,608                    | 41,848                    |
| <b>TOTAL ENTERPRISE FUND REVENUES</b>               | <b>\$ -</b>               | <b>\$ 179,270</b>         | <b>\$ 123,039</b>         |

**Expenditure Summary by Department  
FY 2022 Budget**



| <b>General Fund<br/>Expenditure by Department</b> | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
| Legislative (511)                                 | 11,574                    | 14,660                    | 16,180                    |
| Executive - Town Clerk (512)                      | 216,930                   | 281,612                   | 256,960                   |
| Financial & Administrative (513)                  | 20,837                    | 20,600                    | 21,090                    |
| Legal Council (514)                               | 21,051                    | 49,100                    | 45,900                    |
| Comprehensive Planning (515)                      | 7,876                     | 14,200                    | 11,500                    |
| Other General Governmental (519)                  | 29,129                    | 59,331                    | 65,474                    |
| Law Enforcement (521)                             | 586,595                   | 687,470                   | 751,401                   |
| Protective Inspections (524)                      | 71,547                    | 91,933                    | 91,821                    |
| Garbage/Solid Waste Disposal (534)                | 165,045                   | 169,860                   | 188,760                   |
| Other Physical Environment (539)                  | 6,168                     | 4,920                     | 7,701                     |
| Parks & Recreation (572)                          | 21,143                    | 45,600                    | 17,578                    |
| Special Events (574)                              | 3,617                     | 2,760                     | 12,500                    |
| <b>TOTAL GENERAL FUND EXPENDITURE</b>             | <b>\$ 1,161,512</b>       | <b>\$ 1,442,046</b>       | <b>\$ 1,486,867</b>       |

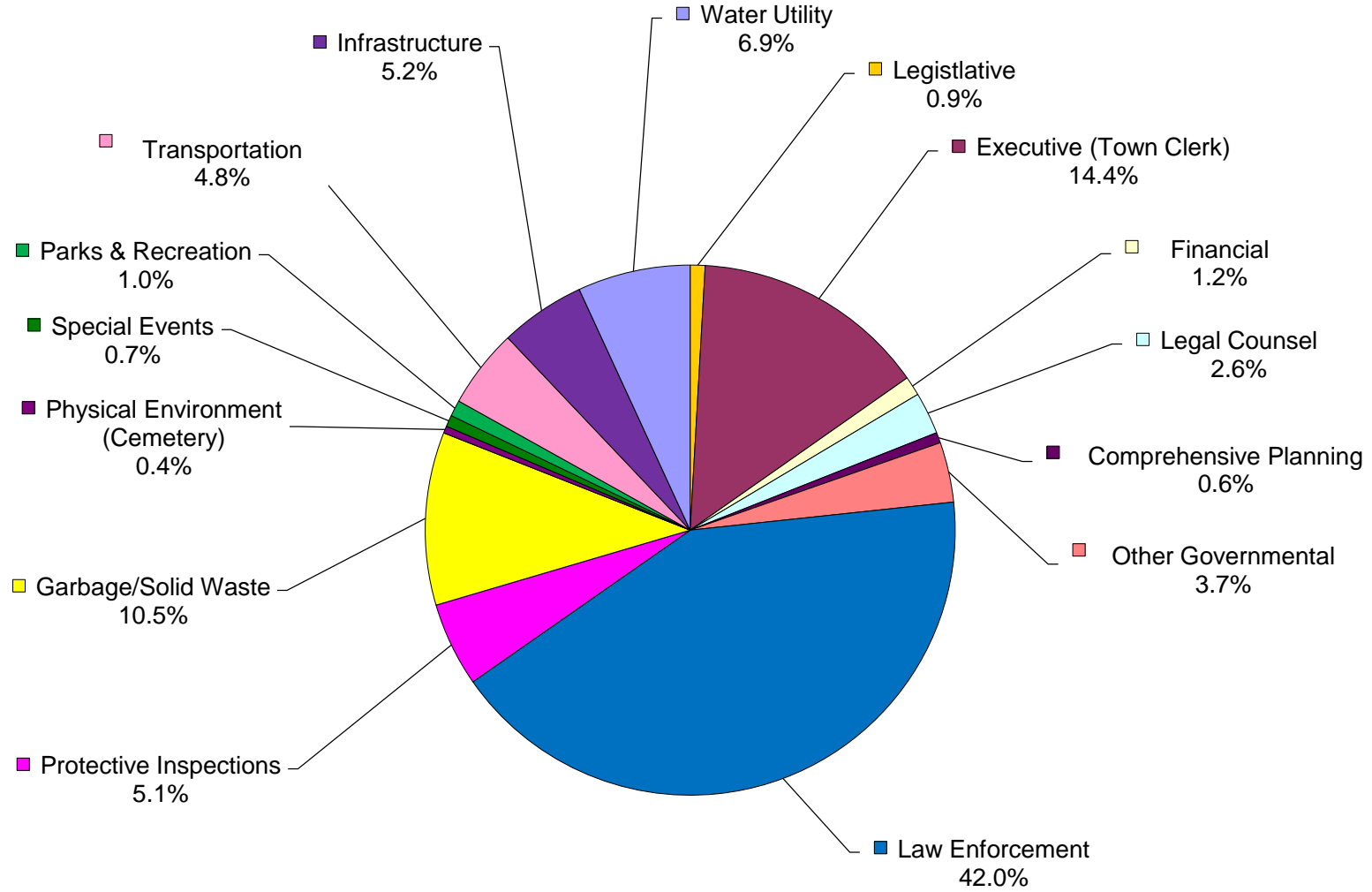
| <b>Transportation Fund<br/>Expenditure by Department</b> | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| Transportation (541)                                     | 62,030                    | 74,581                    | 86,330                    |
| <b>TOTAL TRANSPORTATION FUND EXPENDITURE</b>             | <b>\$ 62,030</b>          | <b>\$ 74,581</b>          | <b>\$ 86,330</b>          |

| <b>Infrastructure Fund<br/>Expenditure by Department</b> | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| Infrastructure   | 36,316                    | 48,750                    | 93,126                    |
| <b>TOTAL INFRASTRUCTURE FUND EXPENDITURE</b>             | <b>\$ 36,316</b>          | <b>\$ 48,750</b>          | <b>\$ 93,126</b>          |

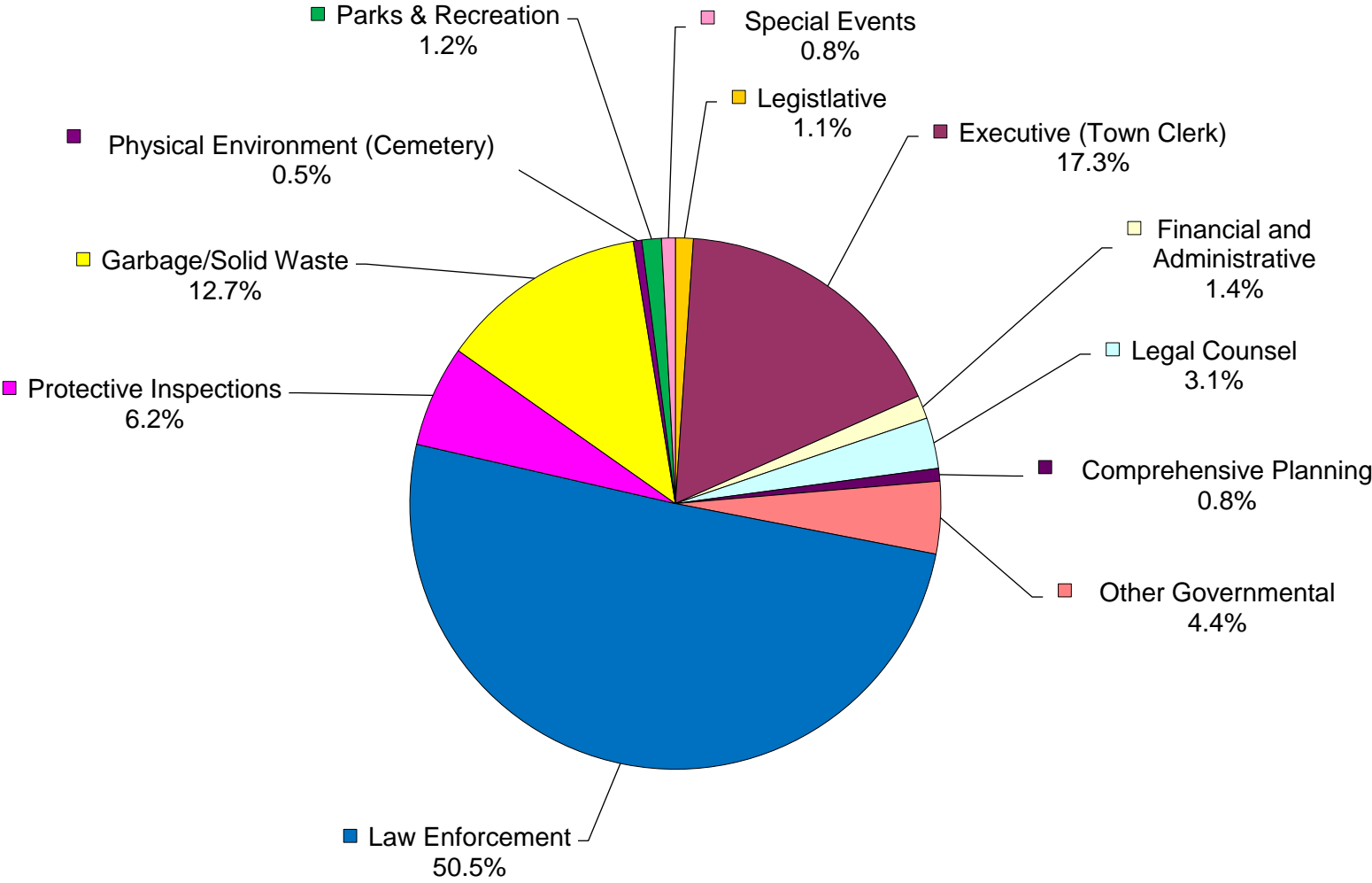
| <b>Enterprise Fund<br/>Expenditure by Department</b> | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| Water Utility  | 0                         | 179,270                   | 123,039                   |
| <b>TOTAL ENTERPRISE FUND EXPENDITURE</b>             | <b>\$ -</b>               | <b>\$ 179,270</b>         | <b>\$ 123,039</b>         |

| <b>Total Expenditure - All Funds<br/>Expenditure by Fund</b> | <b>FY 2020<br/>Actual</b> | <b>FY 2021<br/>Budget</b> | <b>FY 2022<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| General Fund   | 1,161,512                 | 1,442,046                 | 1,486,867                 |
| Transportation Fund  | 62,030                    | 74,581                    | 86,330                    |
| Infrastructure Fund  | 36,316                    | 48,750                    | 93,126                    |
| Enterprise Fund  | 0                         | 179,270                   | 123,039                   |
| <b>TOTAL EXPENDITURE</b>                                     | <b>\$ 1,259,858</b>       | <b>\$ 1,744,647</b>       | <b>\$ 1,789,362</b>       |

**"WHERE THE MONEY GOES" - FY 2022-23**



**"GENERAL FUND EXPENDITURES" - FY 2022-23**



**Legislative Department (511)**  
**FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditures    | 11,574                     | 14,660                    | 12,090                      | 16,180                     |
| <b>Total Expenditures</b> | <b>\$ 11,574</b>           | <b>\$ 14,660</b>          | <b>\$ 12,090</b>            | <b>\$ 16,180</b>           |

**FY 2022 Department Detail**

**Operating Expenditures**

|                       |       |  |
|-----------------------|-------|--|
| Contractual Services  | 6,000 | Mayor's Stipend budget at \$500.00 per month           |
|                       | 7,200 | Council Members Stipend budgeted at \$150.00 per month |
| Other Current Charges | 500   | Hotels, Meetings and Travel                            |
|                       | 500   | Training Courses                                       |
|                       | 180   | Business Cards, Name Plates etc.                       |
|                       | 800   | Microsoft  |
|                       | 480   | Email Addresses  |
|                       | 520   | Staff Meetings   |

**Total Expenditures**                      **16,180**

**Executive Department - Town Clerk (512)**  
**FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Personal Services         | 101,770                    | 136,556                   | 126,362                     | 150,535                    |
| Operating Expenditures    | 71,526                     | 87,856                    | 93,138                      | 105,225                    |
| Capital Equipment         | 622                        | 57,200                    | 57,200                      | 1,200                      |
| <b>Total Expenditures</b> | <b>\$ 173,918</b>          | <b>\$ 281,612</b>         | <b>\$ 276,700</b>           | <b>\$ 256,960</b>          |

**FY 2022 Department Detail**

**Personal Services**

|                  |                |   |
|------------------|----------------|---|
| Salaries         | 85,838         | Town Clerk  |
| Wages            | 23,868         | Administrative Assistant: Cleaner                                     |
| Payroll Taxes    | 8,393          | 7.65% of Total Salaries   |
| Retirement       | 13,066         | Florida Retirement System - 11.91% of Total Salaries                  |
| Health Insurance | 19,371         | Florida Blue \$1,575 per month for 9 months plus \$1,732 for 3 months |
|                  | <u>150,535</u> |   |

**Operating Expenditures**

|                            |                |   |
|----------------------------|----------------|---|
| Travel & Per Diem          | 1,600          | General Mileage   |
| Communications Services    | 4,160          | Email Addresses; Fax Lines; Internet                            |
| Freight & Postage Services | 600            | P.O. Box Rental; Postage and Freight                            |
| Utility Service            | 7,200          | Electric for Town Hall  |
| Insurance                  | 68,497         | General, Property, Workers Comp and Auto Liability              |
| Repair and Maintenance     | 2,247          | Pest Control; Fire Extinguisher Inspection & General Repairs    |
| Software Maintenance       | 7,024          | Adobe; Intuit; Intuit Payroll; MS Office                        |
| Printing & Binding         | 1,162          | Copier Overages; Business Cards; Letterheads etc.               |
| Other Current Charges      | 3,400          | Advert for Budget; Other Miscellaneous Items                    |
| Office Supplies            | 2,400          | Stationary; Paper; Toner Ink and Other Office Supplies          |
| Operating Supplies         | 2,400          | Bathroom; Janitorial; Water; Computer; Batteries; Meetings etc. |
| Books, Pubs & Subs         | 3,735          | IIMC; FACC; LSMPO; FL League of Cities; BJ's; Prime; Municode   |
| Staff Training             | 800            | Webinars and Seminars & Other Training                          |
|                            | <u>105,225</u> |   |

**Capital Outlay**

|                      |              |                                  |
|----------------------|--------------|----------------------------------|
| Machines & Equipment | <u>1,200</u> | Computer Hardware; Printers etc. |
|----------------------|--------------|----------------------------------|

**Total Expenditures** 256,960

**Financial and Administrative Department (513)  
FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditures    | 20,837                     | 20,600                    | 24,440                      | 21,090                     |
| <b>Total Expenditures</b> | <b>\$ 20,837</b>           | <b>\$ 20,600</b>          | <b>\$ 24,440</b>            | <b>\$ 21,090</b>           |

**FY 2022 Department Detail**

**Financial Services**

|                           |                      |                             |
|---------------------------|----------------------|-----------------------------|
| Accounting Services       | 3,600                | General Accounting Services |
| Annual Audit              | <u>17,490</u>        | Annual Audit Fees           |
| <b>Total Expenditures</b> | <b><u>21,090</u></b> |                             |



**Legal Department (514)  
FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditures    | 21,051                     | 49,100                    | 47,937                      | 45,900                     |
| <b>Total Expenditures</b> | <b>\$ 21,051</b>           | <b>\$ 49,100</b>          | <b>\$ 47,937</b>            | <b>\$ 45,900</b>           |

**FY 2022 Department Detail**

**Legal Counsel**

|                           |                             |                           |
|---------------------------|-----------------------------|---------------------------|
| Legal Counsel Fees        | 42,000                      | General Legal Counsel     |
| Special Magistrate        | 3,600                       | Code Enforcement Issues   |
| Operating Expenditure     | <u>300</u>                  | General Operating Expense |
| <b>Total Expenditures</b> | <b><u><u>45,900</u></u></b> |                           |

**Comprehensive Planning (515)**  
**FY 2022 Budget**



| <b>Department Summary</b>     | <b>FY 2020<br/>Year-EndActual</b> | <b>FY 2021<br/>Adopted Budget</b> | <b>FY 2021<br/>Estimated Actual</b> | <b>FY 2022<br/>Proposed Budget</b> |
|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| <b>Revenues</b>               |                                   |                                   |                                     |                                    |
| Planning & Zoning Review Fees | 12,950                            | 9,000                             | 23,000                              | 9,000                              |
| <b>Total Revenues</b>         | <b>\$ 12,950</b>                  | <b>\$ 9,000</b>                   | <b>\$ 23,000</b>                    | <b>\$ 9,000</b>                    |
| <b>Expenditures</b>           |                                   |                                   |                                     |                                    |
| Operating Expenditures        | 7,876                             | 14,200                            | 13,412                              | 11,500                             |
| <b>Total Expenditures</b>     | <b>\$ 7,876</b>                   | <b>\$ 14,200</b>                  | <b>\$ 13,412</b>                    | <b>\$ 11,500</b>                   |

**FY 2022 Department Detail**

**Planning Services**

|                          |              |  |
|--------------------------|--------------|--|
| Planning & Zoning Review | 7,600        | All Fees Associated with Planning Applications |
| Town Planning Services   | 2,400        | Comprehensive Planning Fees                    |
| Operating Expenditure    | <u>1,500</u> | Legal Advertising; Recording of Documents      |

**Total Expenditures**                         11,500

**Protective Inspections - Building Permits (524)**  
**FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>           |                            |                           |                             |                            |
| Building Permit Fees      | 51,650                     | 87,300                    | 80,600                      | 86,560                     |
| <b>Total Revenues</b>     | <b>\$ 51,650</b>           | <b>\$ 87,300</b>          | <b>\$ 80,600</b>            | <b>\$ 86,560</b>           |
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Personal Expenditures     | 42,961                     | 46,019                    | 42,223                      | 44,794                     |
| Operating Expenditures    | 28,586                     | 45,914                    | 41,108                      | 47,028                     |
| <b>Total Expenditures</b> | <b>\$ 71,547</b>           | <b>\$ 91,933</b>          | <b>\$ 83,331</b>            | <b>\$ 91,821</b>           |

**FY 2022 Department Detail**

**Personal Services**

|                  |        |  |
|------------------|--------|--|
| Salaries         | 32,760 | Building Services Clerk                              |
| Payroll Taxes    | 2,506  | 7.65% of Total Salaries                              |
| Retirement       | 3,902  | Florida Retirement System - 11.91% of Total Salaries |
| Health Insurance | 5,626  | Florida Blue (based on 50 year old)                  |

**Operating Expenditures**

|                       |        |   |
|-----------------------|--------|---|
| Inspection Fees       | 43,280 | Permitting Fees paid to SAFEbuilt for Building & Fire Inspections |
| Other Current Charges | 600    | Miscellaneous   |
| Building Surcharges   | 1,948  | Fees Paid to DBPR/DCA   |
| Staff Training        | 1,200  | Permitting Training   |

**Total Expenditures**                      **91,821**

**Garbage/Solid Waste Services (534)**  
**FY 2022 Budget**



| Department Summary          | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|-----------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>             |                            |                           |                             |                            |
| Garbage/Solid Waste Revenue | 167,980                    | 169,202                   | 173,045                     | 183,814                    |
| Franchise Fee               | 18,043                     | 18,412                    | 11,600                      | 19,858                     |
| <b>Total Revenues</b>       | <b>\$ 186,023</b>          | <b>\$ 187,614</b>         | <b>\$ 184,645</b>           | <b>\$ 203,672</b>          |
| <b>Expenditures</b>         |                            |                           |                             |                            |
| Operating Expenditures      | 165,045                    | 169,860                   | 167,794                     | 188,760                    |
| <b>Total Expenditures</b>   | <b>\$ 165,045</b>          | <b>\$ 169,860</b>         | <b>\$ 167,794</b>           | <b>\$ 188,760</b>          |

**FY 2022 Department Detail**

**Solid Waste Services**

|                          |              |  |
|--------------------------|--------------|--|
| Solid Waste Fees         | 180,584      | Fees paid to GFL for the Collection of Garbage and Recycling |
| Tax Collector Admin Fees | 3,676        | 2% of the Assessment paid to Lake County Tax Collector       |
| Operating Expenditures   | <u>4,500</u> | TRIM Preparation paid to Government Services Group           |

**Total Expenditures**                      **188,760**

**Law Enforcement (521)  
FY 2022 Budget**



| Department Summary              | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                 |                            |                           |                             |                            |
| School Resource Officer Funding | 48,000                     | 51,585                    | 54,787                      | 64,400                     |
| Traffic Court Fines             | 4,075                      | 3,960                     | 4,000                       | 3,960                      |
| Police Education                | 550                        | 600                       | 570                         | 600                        |
| <b>Total Revenues</b>           | <b>\$ 52,625</b>           | <b>\$ 56,145</b>          | <b>\$ 59,357</b>            | <b>\$ 68,960</b>           |
| <b>Expenditures</b>             |                            |                           |                             |                            |
| Personal Services               | 463,714                    | 579,047                   | 571,862                     | 641,053                    |
| Operating Expenditures          | 63,456                     | 107,943                   | 98,370                      | 109,748                    |
| Capital Outlay                  | 59,425                     | 480                       | 2,650                       | 600                        |
| <b>Total Expenditures</b>       | <b>\$ 586,595</b>          | <b>\$ 687,470</b>         | <b>\$ 672,882</b>           | <b>\$ 751,401</b>          |

**FY 2022 Department Detail**

**Personal Services**

|                  |                |  |
|------------------|----------------|--|
| Salaries         | 84,052         | Police Chief   |
|                  | 324,285        | Police Officers Salaries including School Resource Officer                 |
|                  | 6,495          | Crossing Guard   |
| Incentive Pay    | 4,440          | Training Incentive   |
| Payroll Taxes    | 32,074         | 7.65% of Total Salaries  |
| Retirement       | 115,649        | Florida Retirement System - 27.83% for Police; 11.91% for Crossing Guard   |
| Health Insurance | 74,058         | Florida Blue \$6,021 pm for 9 months plus \$6,623 for 3 months (July-Sept) |
|                  | <b>641,053</b> |  |

**Operating Expenditures - General Fund**

|                         |                |  |
|-------------------------|----------------|--|
| Travel & Per Diem       | 3,480          | Attendance at Training Courses and Seminars                                  |
| Communications Services | 5,052          | Email Addresses; Fax Lines; Internet   |
| Telecommunications      | 7,877          | Communication Devices - A T & T  |
| Police Radios           | 5,552          | Agreement with Lake County   |
| Postage & Mailing       | 248            | Postage; Code Enforcement Notices; PO Box Rental                             |
| Repair and Maintenance  | 4,296          | Pest Control, Radar & Speedometer Calibration; Fire Ext Inspection; General  |
| Software Maintenance    | 10,613         | Adobe; MS Office; LCSO Server Maint; Reporting Software; Bit Defender        |
| Vehicle Maintenance     | 10,000         | Oil Changes; Tires; Brakes; General Repairs                                  |
| Other Current Charges   | 1,200          | Other Miscellaneous Items  |
| Office Supplies         | 600            | Stationary; Paper; Toner Ink and Other Office Supplies                       |
| Operating Supplies      | 10,400         | Uniforms; Ammunition; CPR Supplies; Tactical Equipment; AED Pads & Batteries |
| K-9 Expenses            | 2,680          | Food for Police Dogs & Vets Bills  |
| Fuel                    | 40,000         | Fuel for Police Vehicles   |
| Books, Pubs & Subs      | 550            | Memberships; FL Assn of Code Enforcement; Police Chief Associations; IACP    |
| Police Education        | 3,600          | Code Enforcement Continuing Education; Courses and Seminars                  |
| Police Training         | 3,600          | School Resource Officer Training Courses; K9 Training                        |
|                         | <b>109,748</b> |  |

**Capital Outlay**

|                      |     |                                  |
|----------------------|-----|----------------------------------|
| Machines & Equipment | 600 | Computer Hardware; Printers etc. |
|----------------------|-----|----------------------------------|

**Total Expenditures** 751,401

**Public Works Department (519)  
FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Personal Services         | 16,140                     | 26,613                    | 22,277                      | 37,038                     |
| Operating Expenditures    | 12,989                     | 28,444                    | 13,026                      | 28,436                     |
| Capital Outlay            | 1,675                      | 8,520                     | 681                         | 0                          |
| <b>Total Expenditures</b> | <b>\$ 29,129</b>           | <b>\$ 55,057</b>          | <b>\$ 35,303</b>            | <b>\$ 65,474</b>           |

**FY 2022 Department Detail**

**Personal Services**

|                  |               |   |
|------------------|---------------|---|
| Salaries         | 28,626        | Public Works Technician - Mowing etc.                 |
| Payroll Taxes    | 2,190         | 7.65% of Total Salaries                               |
| Retirement       | 3,409         | Florida Retirement System - 11.91 % of Total Salaries |
| Health Insurance | 2,813         | Florida Blue (based on 50 year old)                   |
|                  | <u>37,038</u> |   |

**Operating Expenditures**

|                         |               |   |
|-------------------------|---------------|---|
| Communications Services | 936           | Emergency Telephone   |
| Utility Service         | 1,036         | Electric for PW Building  |
| Repair and Maintenance  | 9,600         | Building Repairs & Maintenance                                      |
| PW Vehicle Maintenance  | 2,500         | Oil Changes and Brakes  |
| Equipment Maintenance   | 1,920         | Pressure Washer Service; Mower Blades and Repairs                   |
| Software Maintenance    | 204           | Adobe   |
| Vehicle Repairs         | 3,960         | General Vehicle Repairs   |
| PW Equipment Repairs    | 720           | General Equipment Repairs   |
| Other Current Charges   | 240           | Other Miscellaneous Items   |
| Office Supplies         | 120           | Stationary; Labels and Other Office Supplies                        |
| Operating Supplies      | 6,000         | Tank Rental; Cleaners; Plumbing and Electrical Supplies; Tools etc. |
| Fuel                    | 1,200         | Fuel for Vehicles and Mowers  |
|                         | <u>28,436</u> |   |

**Capital Outlay**

|                      |          |
|----------------------|----------|
| Machines & Equipment | <u>0</u> |
|----------------------|----------|

**Total Expenditures** 65,474

**Physical Environment - Cemetery (539)**  
**FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditure     | 6,168                      | 3,420                     | 1,402                       | 7,701                      |
| <b>Total Expenditures</b> | <b>\$ 6,168</b>            | <b>\$ 3,420</b>           | <b>\$ 1,402</b>             | <b>\$ 7,701</b>            |

**FY 2022 Department Detail**

**Operating Expenditure**

|                           |                            |   |
|---------------------------|----------------------------|---|
| Utility Fees              | 1,351                      | Electricity Paid to SECO                            |
| Repairs & Maintenance     | 5,500                      | General Repairs; Irrigation                         |
| Operating Supplies        | 600                        | General Supplies; Plumbing; Fittings for Irrigation |
| Software                  | <u>250</u>                 | Cemetery Management Software                        |
| <b>Total Expenditures</b> | <b><u><u>7,701</u></u></b> |   |

**Parks & Recreation (572)**  
**FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditures    | 12,988                     | 15,000                    | 14,310                      | 17,578                     |
| Capital Outlay            | 8,155                      | 30,600                    | 28,155                      | 0                          |
| <b>Total Expenditures</b> | <b>\$ 21,143</b>           | <b>\$ 45,600</b>          | <b>\$ 42,465</b>            | <b>\$ 17,578</b>           |

**FY 2022 Department Detail**

**Operating Expenditures**

|                       |               |  |
|-----------------------|---------------|--|
| Utility Fees          | 480           | Joe Swaffer Park - Electricity Paid to SECO                |
|                       | 660           | Olive Ingram Community Building - Electricity Paid to SECO |
|                       | 3,360         | New Community Building - Electric Paid to SECO             |
| Repairs & Maintenance | 2,700         | Bush Hogging; Assorted Plumbing; Hardware & Tools          |
|                       | 120           | Olive Ingram Building - Emergency Repairs                  |
|                       | 1,920         | Kirkwood Park - Tree Service; Mulch                        |
|                       | 4,138         | New Community Building; AC Service; Pest Control;          |
| Joe Swaffer Park      | 2,400         | Mulch; Wasp Spray; Glyphosate; Chemicals & Tools           |
| Community Building    | 1,200         | Operating and Janitorial Expenses                          |
| Kirkwood Park         | 600           | Mulch  |
|                       | <b>17,578</b> |  |

**Capital Outlay**

|                |          |
|----------------|----------|
| Park Buildings | 0        |
| Infrastructure | 0        |
| Equipment      | 0        |
|                | <b>0</b> |

**Total Expenditures** 17,578



**Special Events  
FY 2022 Budget**



| Department Summary        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Expenditures</b>       |                            |                           |                             |                            |
| Operating Expenditures    | 2,760                      | 4,556                     | 6,000                       | 12,500                     |
| <b>Total Expenditures</b> | <b>\$ 2,760</b>            | <b>\$ 4,556</b>           | <b>\$ 6,000</b>             | <b>\$ 12,500</b>           |

**FY 2022 Department Detail**

**Operating Expenditures**

|                           |                             |   |
|---------------------------|-----------------------------|---|
| Special Events            | 10,000                      | Light Up Astatula; Halloween; Back Pack; Movie Nights |
|                           | <u>2,500</u>                | Lake County Sheriff's Charity Gala                    |
| <b>Total Expenditures</b> | <b><u><u>12,500</u></u></b> |   |

**Transportation Fund  
FY 2022 Budget**



| Department Summary            | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|-------------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>               |                            |                           |                             |                            |
| Carry Forward From Prior Year | 52,722                     | 0                         | 0                           | 0                          |
| County 9th Cent Tax           | 12,022                     | 12,000                    | 13,337                      | 12,000                     |
| Local Option Gas Tax          | 43,770                     | 48,000                    | 56,278                      | 56,000                     |
| State Revenue Sharing         | 17,083                     | 17,430                    | 16,167                      | 18,330                     |
| <b>Total Revenues</b>         | <b>\$ 125,597</b>          | <b>\$ 77,430</b>          | <b>\$ 85,782</b>            | <b>\$ 86,330</b>           |
| <b>Expenditures</b>           |                            |                           |                             |                            |
| Personal Services             | 0                          | 0                         | 9,653                       | 20,718                     |
| Operating Expenditures        | 51,535                     | 56,839                    | 58,662                      | 65,612                     |
| <b>Total Expenditures</b>     | <b>\$ 51,535</b>           | <b>\$ 56,839</b>          | <b>\$ 68,315</b>            | <b>\$ 86,330</b>           |

**FY 2022 Department Detail**

**Personal Services**

|                          |        |   |
|--------------------------|--------|---|
| Employee Wages           | 14,976 | Public Works Wages (Mowing)                       |
| Payroll Taxes            | 1,146  | 7.65% of Total Wages                              |
| Retirement Contributions | 1,784  | Florida Retirement System - 11.91% of Total Wages |
| Health Insurance         | 2,813  | Florida Blue (based on 50 year old)               |

**Operating Expenditures**

|                           |        |   |
|---------------------------|--------|---|
| Professional Services     | 1,500  | Locates   |
| Utilities                 | 19,656 | Town Street and Traffic Lights                      |
| Repairs & Maintenance     | 9,000  | Street Light Maintenance; Tree Trimming             |
| Operating Supplies        | 600    | General Supplies                                    |
| Fuel                      | 1,200  | Fuel for Mowing of Right-of-Way                     |
| Road Materials & Supplies | 2,000  | Road Patch; Millings                                |
| Road Signs & Paving       | 31,656 | Road Paving and Striping; Street Signs; Speed Signs |

**Total Expenditures** 86,330

**Infrastructure Fund  
FY 2022 Budget**



| Department Summary            | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|-------------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>               |                            |                           |                             |                            |
| Carry Forward From Prior Year | 223,150                    | 0                         | 0                           | 0                          |
| Discretionary Surtax          | 177,427                    | 190,000                   | 208,388                     | 198,000                    |
| <b>Total Revenues</b>         | <b>\$ 400,577</b>          | <b>\$ 190,000</b>         | <b>\$ 208,388</b>           | <b>\$ 198,000</b>          |
| <b>Expenditures</b>           |                            |                           |                             |                            |
| Capital Outlay                | 36,316                     | 35,176                    | 74,149                      | 93,126                     |
| Carry Forward to Future Year  | 0                          | 13,574                    | 2,738                       | 104,874                    |
| <b>Total Expenditures</b>     | <b>\$ 36,316</b>           | <b>\$ 48,750</b>          | <b>\$ 76,887</b>            | <b>\$ 198,000</b>          |

**FY 2022 Department Detail**

**Capital Outlay**

|                           |                              |   |
|---------------------------|------------------------------|---|
| Council                   | 4,000                        | Council Table: Computer for Mayor                             |
| Town Hall                 | 27,526                       | Copier Lease; Furniture for Clerks Office, Parking Lot Paving |
| Public Works              | 15,000                       | Kawasaki Mule   |
| Public Works              | 5,000                        | Additional Funding for Paving                                 |
| Police Department         | 6,600                        | 6 Police Radio Docking Station                                |
| Police Department         | 1,000                        | Ballistic Vest  |
| Police Department         | 9,600                        | Pence Around Police/Public Works Compound                     |
| Physical Environment      | 12,000                       | Fence for Cemetery  |
| Parks & Recreation        | 12,400                       | Fence for Community Center; Icemaker; Furniture               |
|                           | <u>93,126</u>                |   |
| Unappropriated funds      | <u>104,874</u>               | Carry Forward to Future Year                                  |
| <b>Total Expenditures</b> | <b><u><u>198,000</u></u></b> |   |

**Enterprise Fund (Water Utility)  
FY 2022 Budget**



| Department Summary                        | FY 2020<br>Year-End Actual | FY 2021<br>Adopted Budget | FY 2021<br>Estimated Actual | FY 2022<br>Proposed Budget |
|---|----------------------------|---------------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                           |                            |                           |                             |                            |
| Carry Forward From Prior Year             | 0                          | 0                         | 0                           | 0                          |
| Water Usage (incl. Late Fees & Penalties) | 0                          | 17,502                    | 11,375                      | 24,534                     |
| Hook-up Fees (Incl. Conn/Disc) Fees       | 0                          | 97,160                    | 52,593                      | 56,657                     |
| Impact Fees (Incl. Impact Admin Fees)     | 0                          | 64,608                    | 16,579                      | 41,848                     |
| <b>Total Revenues</b>                     | <b>\$ -</b>                | <b>\$ 179,270</b>         | <b>\$ 80,547</b>            | <b>\$ 123,039</b>          |
| <b>Expenditures</b>                       |                            |                           |                             |                            |
| Operating Expenditures                    | 0                          | 30,418                    | 45,056                      | 37,381                     |
| Capital Outlay                            | 0                          | 112,000                   | 67,550                      | 66,540                     |
| Carry Forward to Future Year              | 0                          | 36,852                    | 0                           | 19,118                     |
| <b>Total Expenditures</b>                 | <b>\$ -</b>                | <b>\$ 179,270</b>         | <b>\$ 112,606</b>           | <b>\$ 123,039</b>          |

**FY 2022 Department Detail**

**Operating Expenditures**

|                           |               |  |
|---------------------------|---------------|--|
| Professional Services     | 13,362        | Operations and Testing                               |
| Communications Services   | 720           | Alarm for Well                                       |
| Cellular Endpoints        | 532           | Cellular Endpoints for Meter Reading                 |
| Freight & Postal Services | 335           | Postage for Mailing Bills and Quality Reports        |
| Utility Services          | 1,980         | SECO - Electric for Well                             |
| Repairs & Maintenance     | 2,400         | Hydrant Test; Chlorinator; Wet Tap; Relays & Pump    |
| Equipment Maintenance     | 7,800         | Generator Service;                                   |
| Software Maintenance      | 712           | UB Max Billing Software                              |
| Other Current Charges     | 2,400         | DEP Licensee Fee, FRWA Membership                    |
| Office Supplies           | 240           | Postage; Notices; Door Hangers                       |
| Operating Supplies        | 6,000         | Aqua Gold; Chlorine; Sampling Pouches; Stenner Tubes |
| Fuel                      | 900           | Fuel for Generator                                   |
|                           | <b>37,381</b> |  |

**Capital Outlay**

|                      |               |                                       |
|----------------------|---------------|---------------------------------------|
| Buildings            | 0             |                                       |
| Infrastructure       | 66,540        | Underground Infrastructure and Meters |
| Machines & Equipment | 0             |                                       |
|                      | <b>66,540</b> |                                       |
| Unappropriated Funds | 19,118        | Carry Forward to Future Year          |

**Total Expenditures** 123,039