

Fiscal Year 2025 Adopted Budget

Town of Lady Lake, Florida



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TOWN OF LADY LAKE

FISCAL YEAR 2025 PROPOSED BUDGET

October 1, 2024 – September 30, 2025

Ordinance 2024-xx

TOWN COMMISSION AND OFFICIALS

Name	Title
Ed Freeman	Mayor-Commissioner, Ward 3
Treva Roberts	Commissioner, Ward 1
John Gourlie	Commissioner, Ward 2
Ed Regan	Commissioner, Ward 4
Mike Sage	Commissioner, Ward 5
William Lawrence	Town Manager
Derek Schroth	Town Attorney

Prepared by:
Pamela Winegardner
Finance Director
Certified Government Finance Officer

TRANSMITTAL LETTER/BUDGET MESSAGE

July 26, 2024

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

The U.S. Government Accountability Office (U.S. GAO) through the Budget and Accounting Procedures Act of 1950 places the responsibility for establishing and maintaining adequate systems of accounting and internal control upon the head of each executive agency. These systems must conform to the accounting principles, standards, and related requirements prescribed by the Comptroller General of the United States in accordance with that law.

Enclosed is the proposed budget for fiscal year 2024/2025 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2024/2025 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$41,018,631.

GENERAL FUND

The proposed General Fund is balanced with the revenue coming in equal to expenditures with both in the amount of \$27,540,361.

Highlighted revenues include:

- Ad Valorem Tax Revenue is based on a millage rate of 3.6510 mills, which is the current year's millage rate. Ad Valorem taxes account for 23.1% of the Town's annual General Fund revenues.
- Villages Fire Assessment revenue is a pass through to the VCCDD (Village Center Community Development District) of \$1,117,409 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 2024-2025. The last increase in the fire assessment was in fiscal year 2019-2020. The residential assessment rate is \$124.00. The per square foot charge for commercial property and institutional property rate is \$0.29 with the charge for Industrial/Warehouse at \$.04 per square foot. There is no assessment on vacant property. This assessment is an "in and out" transaction as the town is a conduit for collecting this assessment which earns the town a .25% administration fee.
- Transfers from Special Revenue and Special Revenue Reserves to cover expenses in the General Fund are shown on page 16 of this proposed budget. Special Revenue or sur-tax money has restrictions that exclude personnel and operating costs such as repairs or maintenance. Restricted money should always be utilized before using unrestricted funds if expenses qualify.

Personnel Cost: The total number of positions proposed in the general fund and the utilities fund is 126.5, which includes three part-time employees (0.5 a position times 3 equals 1.5), 120 full-time employees and 5 Commissioners. A total of nine and a half new position changes are requested with five in the general fund. The breakdown by department of all employees is on page 18. Commissioners added a stipend for each of the Planning and Zoning Board members in the amount of \$200 a month. Commission also approved a 5% increase in the Commissioners' pay effective 10/01/2024.

- The Information Technology Department is requesting a full-time position with 50% of the expense in the IT department with the remaining 25% in water and 25% in sewer.
- Facility Maintenance is requesting one full-time position.
- The Police Department is requesting two new Lieutenants

- Roads and Streets are requesting two Public Works Operator-1 positions.
- The increase in wages for general employees will be a base raise of 3% and up to 2% performance determined by evaluations each August. For employees under the collective bargaining agreement, as they requested, there will be a raise of 2.5% with no performance increase.
- Medical premiums are budgeted at an estimated 10% increase. Dental premiums are budgeted at an estimated 5% increase. Life Insurance and Long-Term Disability are budgeted with a 5% increase. (Not all actual increases are available at budget time).

Highlighted Expenditures Include:

- Capital outlay costs plus other expenses covered by special revenue for all departments (including Utilities) total \$10,723,100 down \$3,311,789 or 23.6% due to completed projects. This includes \$8,428,150 for General Fund, and \$2,294,950 for the Utilities Department. On pages 15 through 17 lists the capital assets and special revenue items and the source of funding for each of them.
- Each department's budget is listed starting on page 33. Any increases that are 25% or over from last year's operating and capital asset budget are listed at the bottom of the page.

SPECIAL REVENUE FUND

The proposed Special Revenue Fund revenues and expenditures total \$5,066,320 respectively.

Revenues include estimated collections for Fiscal Year 2025 of \$2,208,000 from the one-cent tax plus interest earned throughout the year. Page 89 lists the surtax budget and page 16 shows what we propose using special revenue for in the budget.

The one-cent sales surtax revenue is authorized through December 31, 2032. This revenue can only be used for projects eligible for funding as specified in the infrastructure surtax referendum.

UTILITIES FUND

The proposed Utilities Fund is balanced with revenues coming in equal to expenditures with both at the amount of \$8,411,950. This is a 42.6% decrease from the previous year.

Highlighted Revenues Include:

- A 5% increase in water, sewer and reuse utility rates due to an increase of the CPI-U from January of 2023 to January of 2024 with new subdivision projects also causing an increase.
- Solid Waste is a pass through to Waste Management and covers all residential pickup. Waste Management handles the collection of commercial solid waste pickup. Solid waste fees are billed on the property tax bill at a rate is \$185 per year per residential unit with all going to Waste Management less the Tax Collector's fee and Lady Lake's admin. fee. There will be an increase next fiscal year 2025-26 per Waste Management. This, like the fire assessment is an in and out fund. We are a conduit for collecting solid waste fees that serve the residents of Lady Lake and passing it on to Waste Management.
- The amount that Utilities reimburses the General Fund for GF services remains steady at \$160,500.

Personnel Cost: Of the total of additional 9.5 positions with 3.5 are in utilities and include the following:

- The Water Department is requesting 1 employee to go from part-time to full-time, a new utility plant manager, an additional meter reader position and a trainee position that will cover both water and sewer duties.
- Increase in wages with a base raise of 3% 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 5% this year. All medical, dental, life, long-term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 10%, Dental 5%, Life 5%, Long Term Disability 5%).

Highlighted Expenses Include:

- The water and sewer capital assets and how they are funded are on page 17.
- The water department, solid waste and sewer budget starts on page 90.
- The Solid Waste budget includes all costs associated with contracting the solid waste collection with Waste Management and the special assessment costs. There will be no excess of solid waste fees transferred to the General Fund as WM (formerly known as Waste Management) increased their fee from \$162.24 a year per residential property to \$185 for approximately 9,577 customers.

SUMMARY

The budget each year contains several "pass through" revenues and expenses. These are required additions to our budget that do not require Lady Lake funding but rather the Town is the taxing authority or the conduit in collecting these revenues and passing them through our books and on to another entity.

These pass throughs are as follows:

- Fire Assessment
- Solid Waste
- State Casualty Insurance Premium Tax (Police Pension)

The town has maintained its millage rate at 3.3962 since 2017. The past seven years have seen a large increase in the costs of services and materials both for large projects and day-to-day operations of the town.

We have seen the CPI-U increase from Jan of 2017 to Jan of 2024 by 31.8%. Covid was a large part of that increase. The town is struggling, with the growth in Florida and in Lady Lake, to keep operating with the same number of employees as we had in past years. In reference to the statistical pages in the Town of Lady Lake audited Annual Financial Report on page 94, in 2017 we had 96 employees however we had the same number of employees in our Roads & Street department in 2017 as we have today with Utilities just adding one full-time position in the field and one part-time billing office employee.

We hope to continue experiencing a successful growth in Lady Lake but will strive to keep that hometown feel that everyone enjoys.

We would like to thank all the town employees for their dedicated service. Special thanks to the Finance staff for 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 3.6510

**Table 1: Summary of Funds to Be Reviewed
Revenues and Expenditures/Expenses**

	Revenues	Expenditures/ Expenses
The General Fund	27,540,361	27,540,361
The Special Revenue Fund	5,066,320	5,066,320
The Utilities Fund	8,411,950	8,411,950
Total - All Funds	\$41,018,631	\$41,018,631

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	63,659	36,745				100,404	0.36%
Town Manager	332,997	17,270				350,267	1.27%
Town Clerk	312,481	55,783				368,264	1.34%
Town Clerk-Elections		5,000				5,000	0.02%
Finance	616,593	105,348	200,000			921,941	3.35%
Human Resources/Risk Management	272,415	124,340	50,000			446,755	1.62%
Growth Management	444,535	203,108	1,144,000			1,791,643	6.51%
Building Department	157,078	412,622				569,700	2.07%
Code Enforcement	161,935	56,380				218,315	0.79%
Information Technology	603,061	230,871	520,000			1,353,932	4.92%
Communications	198,323	114,742				313,065	1.14%
Police Department	5,672,546	1,221,607	362,725			7,256,877	26.35%
Library and Information Services	764,975	249,536	3,676,000			4,690,511	17.03%
Parks and Recreation Department	943,140	755,764	1,001,500			2,700,404	9.81%
Community Building/Recreation Facility		35,081				35,081	0.13%
Public Works Administration	292,674	80,208	0			372,882	1.35%
Other Government Services-Facilities Maintenance	240,428	17,576	23,000			281,004	1.02%
Other Government Services-Motor Pool	193,070	38,100				231,170	0.84%
Public Works-Streets Maintenance	1,240,021	675,832	1,306,200			3,222,053	11.70%
Other Government Services-Town Hall		739,958	144,725	100,000		984,683	3.58%
Legal Services		209,000				209,000	0.76%
Villages Fire Protection District		1,117,409				1,117,409	4.06%
To Reserve							0.00%
FY2025 Budget Totals	12,509,931	6,502,279	8,428,150	100,000	0	27,540,361	100.00%
% of Total Budget	45.42%	23.61%	30.60%	0.36%	0.0%		100.00%
FY2024 Budget Totals	10,261,962	5,754,231	4,445,755	100,000	0	20,561,948	
Change from Prior Year	21.91%	13.0%	89.6%	0.0%	0.0%	33.94%	

Table 3: Budget Summary Schedule - Utilities Fund

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Water	1,394,051	1,021,023	1,498,475	160,500	0	4,074,049	48.4%
Solid Waste	0	1,786,730	0	0	0	1,786,730	21.2%
Sewer	377,657	1,216,539	796,475	160,500	0	2,551,171	30.3%
FY2025 Budget Totals	1,771,708	4,024,292	2,294,950	321,000	0	8,411,950	100.0%
% of Total Budget	21.1%	47.8%	27.3%	3.8%	0.0%		100.0%
FY2024 Budget	1,356,609	3,235,748	9,589,134	464,515	0	14,646,006	100.0%
Change from Prior Year	30.6%	24.4%	-76.1%	-30.9%	0.0%	-42.6%	

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	110,000	General Fund Revenue
Library Renovation	Library/GM/IT		2,200,000			General Fund Revenue
CDBG-Sidewalk Grant	Roads & Streets	0	0	750,000	0	General Fund Revenue (Grant Will Reimburse)
Mower Trailer	Roads & Streets	6,200	0	0	0	General Fund Revenue
Generator	Parks & Rec	5,500	0	0	0	General Fund
Total		11,700	2,200,000	750,000	110,000	3,071,700

CAPITAL IMPROVEMENTS AND EQUIPMENT GENERAL FUND

Table 5: General Fund – Sales Surtax / Impact Fees

Description	Department	Building	Equipment	Vehicles	Improvements	Funding Source
IT/ERP-Project Software	Finance/HR	0	250,000	0	0	Special Revenue
Postage/Copier Lease	TH/Lib/Bldg.	0	34,100	0	0	Special Revenue
Library Renovation	Growth Mgmt./ Lib/IT	0	0	0	3,000,000	Special Revenue
AC Units	Library	0	30,000	0	0	Special Revenue
Vehicles	Police	0	0	272,000	0	Special Revenue
Cameras, Tasers	Police	0	166,620	0	0	Special Revenue
Drone	Police	0	30,000	0	0	Special Revenue
Computer Voice Stress Analyzer	Police	0	16,000	0	0	Special Revenue
IT / Fiber Infrastructure	Other Government Services	0	0	0	100,000	Special Revenue
IT/ Enhancements	Various Departments	0	93,650	0	0	Special Revenue
Sports Net	Parks & Recreation	0	15,000	0	0	Special Revenue
Landscape 27/441-466	Parks & Recreation	0	0	0	300,000	Tree Beautification Fund
Rolling Acres Field Lights	Parks & Recreation	0	0	0	650,000	Impact Fees
Snooky Pk/ Dog Pk Gravel	Parks & Recreation	0	0	0	20,000	Special Revenue
Log Cabin	Parks & Recreation	0	11,000	0	0	Special Revenue
Recreation Center Design	Parks & Recreation	30,000	0	0	0	Special Revenue
Pavement Mgmt. Plan	Roads & Streets	0	0	0	400,000	Special Revenue
Woodchipper	Roads & Streets	0	115,000	0	0	Special Revenue
Mower	Roads & Streets	0	35,000	0	0	Special Revenue
Mower	Facility Maintenance	0	23,000	0	0	Special Revenue
Total		30,000	819,370	272,000	4,470,000	5,591,370

UTILITY FUND

Table 6: Utility Fund - Paid from Revenue Source

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Vehicles	Funding Source
GPS Collection Hardware	Water/ Sewer	0	7,500	0	0	Special Revenue
Event Log Solution 50%	Water/ Sewer	0	8,160	0	0	Special Revenue
Project Wells Carryover	Water	1,295,000	0	0	0	Reserves
Project WRF Carryover	Sewer	525,000	0	0	0	Reserves
Firewall	Water/ Sewer	0	7,140	0	0	Special Revenue
Fiber Infrastructure	Water/ Sewer	200,000	0	0	0	Special Revenue
Hardware Lifecycle Program	Water/ Sewer	0	44,150	0	0	Special Revenue
Insert Valves	Water	0	70,000	0	0	Special Revenue
Chlorine Tank and Skids	Sewer	67,000	0	0	0	Special Revenue
Ford F-150	Sewer		71,000			Special Revenue
Total		2,087,000	207,950	0	0	

ALL FUNDS-SUMMARY OF POSITIONS

Table 7: All Funds - Summary of Positions

	FY2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
General Fund			
Commission	5	5	5
Town Manager	2	2	2
Town Clerk	3	3	3
Finance	4.5	4.5	5 ⁽³⁾
Human Resources & Risk Management	2.5	2.5	3 ⁽³⁾
Growth Management	3.5	4	4
Information Technology	4	4.5	5 ^{(2) (4)}
Communications	1 ⁽⁴⁾	1.5	1.5 ⁽¹⁾
Other Government Services- Facilities Maintenance	2	2	3 ⁽⁴⁾
Other Government Services- Motor Pool	2	2	2
Police Department Support	6.5	6	5 ⁽¹⁾
Police Sworn Officers	28	30	32 ⁽⁵⁾
Building Services	2	2	2
Code Enforcement	1.5	2	2
Public Works - Administration	2	2	2
Public Works - Streets Maintenance	10	10	12 ⁽⁵⁾
Library & Information Services	10	10	10
Parks & Recreation	6	9	9
Sub-Total General Fund	97.5	102	107.5
Enterprise Fund			
Water Utilities	11.5	12	15.5 ^{(2) (6) (7)}
Sewer Utilities	3	3	3.5 ⁽²⁾
Sub-Total Enterprise Fund	14.5	15	19
Total Positions	112	117	126.5

Notes:

- (1) Totals include Part-time Positions
- (2) Position(s) divided with another department(s)
- (3) Part Time to Full Time Mid FY2024
- (4) 1 New Position
- (5) 2 New Positions
- (6) 3 New Positions
- (7) Part Time to Full Time

MILLAGE RATE ANALYSIS – FISCAL YEAR

Table 8: Taxable Value

Taxable Value	
Current Year gross Taxable value (L. 4 DR-420)	\$1,817,468,315
Prior Year Final Gross Taxable value (L. 7 DR-422)	1,629,553,763
Total increase in net taxable value this year resulted in an 11.53% increase, which includes new construction of \$28,959,517 (L. 5) and increased values of \$158,955,035.	\$187,914,552

Table 9: Millage Rate/Ad Valorem Tax Comparison

	Millage Rate	Ad Valorem Taxes
The current year’s millage rate is 7.5% higher than the last year’s millage rate of 3.3962. Requires all 5 yes votes.	3.6510	\$6,635,577 x 95% = \$6,303,798
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. Requires at least three yes votes.	3.0944	\$5,6213,974 x 95%= \$5,342,775
The majority vote maximum rate, which is 5.7% increase over the current year’s rolled back rate and 3.7% decrease over last year’s final rate. Requires at least three yes votes.	3.2700	\$5,943,121x 95% = \$5,645,965
Two-thirds vote maximum rate, which is a 16.3% increase over the current year’s rolled back rate. Requires at least four yes votes	3.5970	\$6,537,434 x 95% = \$6,210,562

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

Calculation of various millage levies for voting requirements.

The current year’s roll back rate is 3.0944. Since the Town did not approve the majority vote maximum millage rate of 3.1898 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 (3.0944), 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

- Portability exemption; up to \$500,000 of existing Save Our Homes transferable.
- Homestead exemption: \$25,000.
- Amendment One additional exemption of \$25,000.
- Tangible Personal Property (TPP) exemption up to \$25,000.
- Senior limited income exemption: up to \$25,000.
- Add’l Limited Income Senior Exemption -25-year resident: 100% Exempt assessed value
- Disability Exemption: \$5,000
- Widow/widower: \$5000.
- Veterans’ 10%+ disability: \$5,000.
- First Responder Fallen Hero or Total/Permanent Disability: 100% exemption

The remaining value is called “taxable value”, and it is this value that the ad valorem property taxes are calculated. One mill is equivalent to \$1 per \$1,000 of taxable value.

For example:

Real Estate Value	\$300,000	\$260,000
LCPA Market Value	\$250,095	\$212,557
Save our homes	-\$114,885	-\$97,527
Homestead Exemption	-\$25,000	-\$25,000
Amendment 1 Add’l Exemption	<u>-\$25,000</u>	<u>-\$25,000</u>
Taxable Value	\$85,210	\$65,030
Divided by 1,000 times 3.3962 =	\$289.39	\$220.85 - 2023 Lady Lake taxes
Divided by 1,000 times 3.6510 =	<u>\$311.10</u>	<u>\$237.42</u> - 2024 Lady Lake taxes
Annual Increase over 2023 taxes	\$21.71	\$ 16.57

ESTIMATED REVENUES- GENERAL FUND

Table 10: Revenue by Source Code - General Fund

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Property Tax						
311.10.00	Current Ad Valorem Taxes*	4,864,074	5,458,498	6,303,798	845,300	15.5%
311.20.00	Delinquent Ad Valorem Taxes	2,168	3,000	3,500	500	16.7%
	Property Tax Total	4,866,242	5,461,498	6,307,298	845,800	15.5%
Local Option Taxes						
312.30.00	County Gas Tax (9 th Cent)	22,446	22,000	22,500	500	2.3%
312.41.00	Local Option Gas Tax	264,370	270,000	265,000	-5,000	-1.9%
312.52.00	Casualty Insurance Premium Tax	143,208	143,208	225,000	81,792	57.1%
	Local Option Taxes Total	430,024	435,208	512,500	77,292	17.8%
Utility Service Taxes						
314.10.00	Electric - Duke Energy	1,006,739	960,000	1,050,000	90,000	9.4%
314.11.00	Electric - Sumter Electric Cooperative Inc. (SECO)	267,890	270,000	265,000	-5,000	-1.9%
314.30.00	Water - Villages Community Development District (VCDD)	103,264	92,000	105,000	13,000	14.1%
314.31.00	Water - Water Oak	11,250	11,300	13,000	1,700	15.0%
314.32.00	Water - Lady Lake	96,178	87,000	93,000	6,000	6.9%
314.40.00	Gas	29,625	34,000	27,000	-7,000	-20.6%
	Utility Service Taxes Total	1,514,946	1,454,300	1,553,000	98,700	6.8%
Communications Services Tax						
315.10.00	Communications Services Tax	594,517	580,000	660,000	80,000	13.8%
	Communications Services Tax Total	594,517	580,000	660,000	80,000	13.8%
Permits & Fees						
316.10.00	Town Business Tax	64	0	0	0	n/a
316.11.00	Town Business Tax - Penalty	593	0	0	0	n/a
322.10.00	Building Permits and Inspections	451,415	340,000	480,000	140,000	41.2%
322.11.00	Re-Inspection Fees	10,965	18,000	8,000	-10,000	-55.6%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
329.05.00	Building Plan Review Fees	68,065	41,000	60,000	19,000	46.3%
329.06.00	Fire Inspection/Plan /Revision	82,672	42,000	82,000	40,000	95.2%
329.07.00	Fire Site Plan Fee	0	0	0	0	n/a
329.12.00	Building Permit Administration Fees	10,679	13,800	25,000	11,200	81.2%
329.15.00	Tree Permit Fees	3,250	6,000	4,000	-2,000	-33.3%
329.20.00	Sign Permit Fees	5,384	7,000	5,500	-1,500	-21.4%
329.30.00	Site Plan Review Fees	16,760	10,000	20,000	10,000	100.0%
329.35.00	Subdivision Fees	66,385	45,000	65,000	20,000	44.4%
329.45.00	Zoning Fees	38,985	36,500	36,000	-500	-1.4%
329.55.00	Solicitation Permits	40	40	40	0	0.0%
329.65.00	Comprehensive Plan Amendment Fees	0	4,000	5,000	1,000	25.0%
329.70.00	Annexation Fees	2,540	2,500	1,200	-1,300	-52.0%
	Permits & Fees Total	757,797	565,840	791,740	225,900	39.9%
Franchise Fees						
323.10.00	Electric - Duke Energy	1,117,491	1,150,000	1,115,000	-35,000	-3.0%
323.11.00	Electric - SECO	404,901	390,000	380,000	-10,000	-2.6%
323.40.00	Propane Gas	34,382	42,000	35,000	-7,000	-16.7%
323.70.00	Solid Waste	231,814	240,000	220,000	-20,000	-8.3%
	Franchise Fees Total	1,788,588	1,822,000	1,750,000	-72,000	-4.0%
Special Assessments						
325.22.00	Fire Assessments - Villages	1,044,379	1,177,152	1,080,000	-97,152	-8.3%
	Special Assessments Total	1,044,379	1,177,152	1,080,000	-97,152	-8.3%
Federal & State Revenue Sharing						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	3,376	2,700	4,500	1,800	66.7%
331.24.00	Federal FEMA Disaster Grant	17,421	0	0	0	n/a
331.25.00	Weapons Accessory Grant	3,982	0	0	0	n/a
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	0	0	0	0	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
331.37.00	Portable Forensic Workstation	0	0	0	0	n/a
331.38.00	Patrol Winter Coat Grant	0	0	2,500	2,500	100.0%
334.21.00	State Disaster Grant	0	0	0	0	n/a
335.11.00	State Revenue Sharing – State Fiscal Recovery Funds (SFRF)	10,339	0	0	0	n/a
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	558,019	550,000	600,000	50,000	9.1%
335.13.00	State Revenue Sharing - Fuel Tax	133,965	145,000	137,000	-8,000	-5.5%
335.14.00	Mobile Home Licenses	40,851	40,000	42,000	2,000	5.0%
335.15.00	Alcohol Beverage Licenses	14,000	14,000	15,000	1,000	7.1%
335.18.00	1/2 Cent Sales Tax	1,194,198	1,258,000	1,200,000	-58,000	-4.6%
335.49.00	State Transportation Revenue	12,894	12,500	46,000	33,500	268.0%
	Federal & State Revenue Sharing Total	1,989,045	2,022,200	2,047,000	24,800	1.2%
Lake County Grants and Fees						
331.91.00	Small Cities Community Development Block Grant (CDBG)/ Sidewalks	0	750,000	750,000	0	0.0%
337.70.00	County Library Agreement	155,555	143,000	145,000	2,000	1.4%
	Lake County Grants & Fees Total	155,555	893,000	895,000	2,000	0.2%
Police Services, Fines, and Fees						
342.10.00	Villages - Public Safety	100,000	100,000	0	-100,000	-100.0%
342.11.00	Police Service - Private Detail	90,880	142,500	65,000	-77,500	-54.4%
342.12.00	Police Service - Animal Pick Up Fee	0	0	0	0	n/a
342.13.00	Police Service-False Alarm Fee	1,150	800	700	-100	-12.5%
342.14.00	Police Service – School Resource Officer	0	0	95,116	95,116	100.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
342.20.00	Police Service- Parking Violations	1,251	1,550	600	-950	-61.3%
342.70.00	Police Service- Foreclosed Property Registration Fee	2,700	3,000	3,500	500	16.7%
342.90.00	Police Service - Other Public Safety Charges	10,135	9,500	10,300	800	8.4%
344.90.00	Road and Street Revenue	87,958	70,000	80,000	10,000	14.3%
347.10.00	Library Fees – Out of County	6,150	6,000	6,500	500	8.3%
354.10.00	Animal Control Citations	2,841	2,500	0	-2,500	-100.0%
354.20.00	Code Enforcement Fines	60,916	60,000	30,000	-30,000	-50.0%
354.30.00	293,516 Code Enforcement Lot Clearing	0	0	0	0	n/a
359.10.00	Police Education – Second Dollar	1,956	2,400	1,800	-600	-25.0%
	Police Services, Fines & Fees Total	365,937	398,250	293,516	-104,734	-26.3%
Interest and Other Earnings						
361.10.00	Interest Earnings - Pooled Cash	32,906	31,700	45,000	13,300	42.0%
361.11.00	Interest Earnings – State Board of Administration	121,131	100,000	160,000	60,000	60.0%
361.13.00	Interest Earnings-Other	52	0	0	0	n/a
361.16.00	Interest Earnings-Florida Class	573,662	175,000	500,000	325,000	185.7%
	Interest & Other Earnings Total	727,751	306,700	705,000	398,300	129.9%
Other Revenues						
347.11.00	Library Other Revenue	4,243	4,500	4,500	0	0.0%
347.20.00	Recreation Program Fees-Taxable	8,572	8,000	60,000	52,000	650.0%
349.10.00	Copies and Certifications	780	900	250	-650	-72.2%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
351.10.00	Court Fines	17,084	18,000	17,500	-500	-2.8%
352.10.00	Library Fines	3,275	3,800	3,500	-300	-7.9%
362.10.00	Rental Fees - Community Building	21,200	18,000	28,000	10,000	55.6%
362.11.00	Rental Fees - Library Meeting Rooms	320	500	60	-440	-88.0%
362.20.00	Rental Fees - Heritage Park	0	50	0	-50	-100.0%
362.31.00	Tower Rentals	39,274	45,000	42,600	-2,400	-5.3%
364.10.00	Fixed Assets-Proceeds Sale or Trade	49,877	26,500	50,000	23,500	88.7%
365.10.00	Proceeds Material & Scrap	3,658	300	2,200	1,900	633.3%
365.20.00	Gain or Loss Asset Resale	0	0	0	0	n/a
366.10.00	Animal Control Private Contribution/Donations	309	350	0	-350	-100.0%
366.20.00	Library Donations	1,710	1,700	1,700	0	0.0%
366.30.00	Police Safety Donations	2,291	1,200	1,500	300	25.0%
366.35.00	Police K-9 Donations	0	200	350	150	75.0%
366.40.00	Parks & Recreation Contribution/Donations	0	0	15	15	100.0%
366.55.00	Tree & Beautification Donation	203,400	8,000	60,000	52,000	650.0%
366.56.00	Fireworks Donations	13,696	5,000	36,000	31,000	620.0%
369.05.00	Fuel Tax Refund	7,755	8,000	9,000	1,000	12.5%
369.30.00	Opioid Settlement	5,346	0	0	0	n/a
369.40.00	Other Miscellaneous Revenues	17,453	50,000	12,000	-38,000	-76.0%
369.41.00	Police Services-Vehicle Fee-Private Detail	4,650	4,000	4,000	0	0.0%
369.45.00	Insurance Claim Proceeds	9,893	7,000	8,000	1,000	14.3%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	0	0	0	0	n/a
	Other Revenues Total	414,786	211,000	341,175	130,175	61.7%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Transfers In						
381.10.00	Transfer From Special Revenue	1,726,600	1,871,944	1,891,050	19,106	1.0%
382.10.00	Water Transfer	160,500	160,500	160,500	0	0.0%
382.20.00	Sewer Transfer	160,500	160,500	160,500	0	0.0%
382.30.00	Solid Waste Transfer	138,797	143,515	0	-143,515	-100.0%
389.26.00	Parks & Recreation Impact Fee Transfer	0	0	650,000	650,000	100.0%
389.31.00	Tree Beautification Transfer	0	0	300,000	300,000	100.0%
389.80.00	Capital Asset Assigned Fund	0	0	2,200,000	2,200,000	100.0%
389.85.00	Transfer from Special Revenue Reserve	0	1,980,582	2,750,320	769,738	38.9%
389.90.00	Transfer from Fund Balance Reserves	0	917,760	2,491,762	1,574,002	175.5%
	Transfers In Total	2,186,397	5,234,801	10,604,132	5,369,331	102.6%
	Total General Fund Revenues	16,835,964	20,561,948	27,540,361	6,978,412	33.9%

* Millage at Rate of 3.6510

EXPENDITURES – GENERAL FUND

Table 11: Expense Recap by Object - General Fund

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	36,900	47,072	58,847	11,775	25%
1200	Regular Pay	4,692,791	6,342,602	7,742,964	1,400,362	22.1%
1300	Police Sign on Bonus	0	25,000	25,000	0	100.0%
1400	Overtime	165,000	213,200	222,200	9,000	4.2%
1410	Overtime-Special Detail	21,500	33,000	33,000	0	0.0%
1420	Off Duty Detail	67,000	120,000	120,000	0	0.0%
1530	Police Incentive Pay	24,720	27,240	49,920	22,680	83.3%
2100	FICA Taxes	383,235	521,250	630,006	108,756	20.9%
2210	Department Head 401 Plan	58,719	86,251	108,518	22,267	25.8%
2220	General Employee 401 Plan	146,746	207,697	229,305	21,608	10.4%
2240	Police Retirement	215,644	316,855	439,578	122,723	38.7%
2241	State Casualty Insurance Premium Tax	130,000	143,208	225,000	81,792	57.1%
2310	Term Life	17,662	28,066	31,020	2,954	10.5%
2320	Health Insurance	1,110,112	1,536,770	1,832,175	295,405	19.2%
2325	Dental Insurance	30,664	33,828	32,658	-1,170	-3.5%
2375	Long Term Disability	26,408	41,957	46,375	4,418	10.5%
2400	Worker's Compensation	362,827	537,966	683,365	145,399	27.0%
	Total Personnel Services	7,489,928	10,261,962	12,509,931	2,247,969	21.9%
Operating Expenditures						
3110	Other Professional Services	207,770	366,510	456,424	89,914	24.5%
3112	Police Legal Services	25,000	28,000	50,000	22,000	78.6%
3200	Accounting & Auditing	17,985	23,000	21,000	-2,000	-8.7%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
3410	Other Contractual Services	2,031,815	2,335,374	2,263,489	-71,885	-3.1%
4000	Travel & Per Diem	26,960	38,375	58,655	20,280	52.8%
4100	Telephone, Cell, Pagers	120,376	131,636	141,480	9,844	7.5%
4200	Postage & Freight	9,100	14,650	19,950	5,300	36.2%
4310	Electricity	282,508	312,418	381,832	69,414	22.2%
4320	Water/Sewer	92,190	125,744	127,736	1,992	1.6%
4340	Waste Disposal	450	450	2,800	2,350	522.2%
4400	Rentals & Leases	24,252	30,532	35,007	4,475	14.7%
4499	Rentals & Leases (Friends Donations)	2,520	2,520	2,520	0	0.0%
4500	Insurance	281,761	448,985	448,985	0	0.0%
4610	Vehicle Repairs	84,710	103,155	100,945	-2,210	-2.1%
4620	Repairs & Maintenance	247,307	331,802	423,491	91,689	27.6%
4622	Road Resurfacing	400,000	0	0	0	n/a
4700	Printing & Binding	20,255	28,300	20,915	-7,385	-26.1%
4800	Promotional Activities	19,375	82,700	86,200	3,500	4.2%
4810	Promotional-Farmer's Market	0	0	6,800	6,800	100.0%
4820	Promotional-Fireworks	35,000	0	90,000	90,000	100.0%
4910	Other Current Charges	2,355	2,270	2,040	-230	-10.1%
4915	Advertising	14,660	20,100	40,400	20,300	101.0%
4920	Recording Fees	3,015	4,000	3,650	-350	-8.8%
4930	Employee Programs	13,500	17,500	27,600	10,100	57.7%
4950	Lights of Lady Lake	7,500	12,000	18,000	6,000	50.0%
4995	Police Trust Fund Expense	1,000	1,000	1,000	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4996	Police-Animal Control Donation Expense	2,000	2,000	0	-2,000	-100.0%
4997	Police K-9 Donation Expense	0	1,000	3,000	2,000	200.0%
5100	Office Supplies	20,620	25,300	29,400	4,100	16.2%
5210	General Operating	262,156	490,636	624,036	133,400	27.2%
5211	General Operating-Field Supplies & Chemicals	0	0	45,004	45,004	100.0%
5212	Historical Society Expense	10,000	12,000	12,000	0	0.0%
5214	Software Licensing	110,542	309,644	403,532	93,888	30.3%
5221	Contributions Tree & Beautification Expense	5,000	5,000	6,000	1,000	20.0%
5245	Bullet Proof Vest Grant	4,050	4,500	4,500	0	0.0%
5246	Weapons Accessories	3,982	0	5,000	5,000	100.0%
5250	Bank Fees & Service Charges	3,325	850	850	0	0.0%
5260	Gas & Diesel Expense	172,449	199,264	197,010	-2,254	-1.1%
5270	Uniform Expense	38,410	49,030	72,575	23,545	48.0%
5299	Library Donation Expense	1,000	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	20,000	50,000	60,000	10,000	20.0%
5410	Publications and Memberships	19,900	22,625	26,728	4,103	18.1%
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	27,275	99,811	165,175	65,364	65.5%
5530	Training Miscellaneous-Mental Health	5,000	5,000	0	-5,000	-100.0%
8200	Aid to Private Organizations	12,000	13,000	13,000	0	0.0%
	Total Operating Expenditures	4,691,623	5,754,231	6,502,279	748,048	13.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Capital Outlay						
6121	Land Improvements/ Sidewalk Grant	0	750000	750,000	0	100.0%
6200	Buildings	285,000	2,050,000	5,200,000	3,150,000	153.7%
6310	Improvements Other Than Building	7,600	391,071	1,126,000	734,929	187.9%
6310	Improvement/Infra- structure	0	400,000	400,000	0	100.0%
6410	Equipment	21,855	162,488	320,150	157,662	97.0%
6420	Vehicles	38,775	302,196	272,000	-30,196	-10.0%
6810	Software	0	300,000	250,000	-50,000	100.0%
6600	Books, Publications, Library Material	65,000	90,000	110,000	20,000	22.2%
Total Capital Outlay		418,230	4,445,755	8,428,150	3,982,395	89.6%
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		12,700,643	20,561,948	27,540,361	6,978,413	33.9%

COMMISSION

Ed Freeman

Mayor/Commissioner-Ward 3

Treva Roberts

Commissioner-Ward 1

John Gourlie

Commissioner-Ward 2

Ed Regan

Commissioner-Ward 4

Mike Sage

Commissioner-Ward 5

COMMISSION

Table 12: Expenditures by Object – Commission

001-1101-511

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1100	Executive Salaries	42,483	47,072	58,847	11,775	25%
2100	FICA Taxes	3,259	3,601	4,502	901	25%
2400	Worker’s Compensation	104	249	311	62	24.9%
Total Personnel Services		45,846	50,922	63,659	12,737	25%
Operating Expenditures						
4000	Travel & Per Diem	1,535	7,000	9,000	2,000	28.6%
4100	Telephone, Cell, Pagers	433	2,400	5,340	2,940	122.5%
4700	Printing & Binding	31	75	150	75	100.0%
4800	Promotional Activities	5,106	6,000	8,000	2,000	33.3%
5210	General Operating	148	825	825	0	0.0%
5214	Software Licensing	5,852	6,305	7,105	800	12.7%
5410	Publications and Memberships	3,468	3,990	3,990	0	0.0%
5500	Training	1,252	1,210	2,335	1,125	93.0%
Total Operating Expenditures		17,825	27,805	36,745	8,940	32.2%
Total Expenditures		63,671	78,727	100,404	21,677	27.5%

25% of more increase:

- Telephone, Cell, Pagers- Smart Phones Added
- Printing & Binding- Business Card Cost Increase
- Promotional Activities- Volunteer Dinner Cost Increase
- Training- Security Training Added

Note: Personnel-5% Salary Increase however a calculation error from FY2024 is showing this as a decrease.

TOWN MANAGER

William Lawrence

Town Manager

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	181,476	197,039	242,549	45,510	23.1%
1200	Regular Pay-PTO (paid time off) Cash Out	1,964	7,579	9,329	1,750	23.1%
1400	Overtime	252	0	0	0	n/a
2100	FICA Taxes	12,689	15,759	19,387	3,628	23.0%
2210	Department Head 401 Plan	9,129	10,005	13,000	2,995	29.9%
2220	General Employee 401 Plan	3,593	3,248	3,410	162	5.0%
2310	Term Life	621	925	1,039	114	12.3%
2320	Health Insurance	35,708	38,208	40,751	2,543	6.7%
2325	Dental Insurance	616	709	647	-62	-8.7%
2375	Long Term Disability	1,081	1,383	1,554	171	12.4%
2400	Worker's Compensation	431	1,081	1,331	250	23.1%
	Total Personnel Services	247,560	275,936	332,997	57,061	20.68%
Operating Expenditures						
3110	Other Professional Services	0	50	50	0	0.0%
3410	Other Contractual Services	3,430	0	0	0	n/a
4000	Travel & Per Diem	682	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	1,672	1,704	1,764	60	3.5%
4610	Vehicle Repairs & Maintenance	1,200	575	575	0	0.0%
4620	Repairs & Maintenance	273	350	350	0	0.0%
4700	Printing & Binding	0	100	100	0	0.0%
5100	Office Supplies	156	500	500	0	0.0%
5210	General Operating	548	850	850	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	4,653	2,798	3,062	264	9.4%
5260	Gas & Diesel	1,470	2,500	2,500	0	0.0%
5410	Publications and Memberships	410	1,995	1,675	-320	-16.0%
5500	Training	541	1,594	1,844	250	15.7%
	Total Operating Expenditures	15,035	17,016	17,270	254	1.5%
	Total Expenditures	262,595	292,952	350,267	57,315	19.6%

25% of more increase:

n/a

TOWN CLERK

Nancy Wilson

Town Clerk

- Elections

TOWN CLERK

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	194,313	206,919	225,160	18,241	8.8%
1200	Regular Pay-PTO (paid time off) Cash Out	2,058	7,959	8,660	701	8.8%
1400	Overtime	0	0	0	0	n/a
2100	FICA Taxes	14,887	16,550	17,998	1,448	8.7%
2210	Department Head 401 Plan	6,741	7,147	7,879	732	10.2%
2220	General Employee 401 Plan	5,881	6,290	6,757	467	7.4%
2310	Term Life	800	971	965	-6	-0.7%
2320	Health Insurance	33,554	38,829	41,414	2,585	6.7%
2325	Dental Insurance	924	1,063	970	-93	-8.7%
2375	Long Term Disability	1,186	1,452	1,442	-10	-0.7%
2400	Worker's Compensation	465	1,136	1,236	100	8.8%
Total Personnel Services		260,809	288,316	312,481	24,165	8.38%
Operating Expenditures						
3110	Other Professional Services	2,482	4,400	12,500	8,100	184.1%
3410	Other Contractual Services	9,430	0	0	0	n/a
4000	Travel & Per Diem	8	2,000	2,500	500	25.0%
4100	Telephone, Cell, Pagers	1,897	2,136	2,256	120	5.6%
4620	Repairs & Maintenance	1,031	1,200	1,200	0	0.0%
4700	Printing & Binding	3,491	5,600	500	-5,100	-91.1%
4915	Advertising	0	1,000	1,000	0	0.0%
4920	Recording Fees	97	500	500	0	0.0%
5100	Office Supplies	256	800	800	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	231	4,400	3,500	-900	-20.5%
5214	Software Licensing	11,582	25,783	28,011	2,228	8.6%
5410	Publications and Memberships	225	660	625	-35	-5.3%
5500	Training	61	1,316	2,391	1,075	81.7%
	Total Operating Expenditures	30,791	49,795	55,783	5,988	12.0%
	Total Expenditures	291,600	338,111	368,264	30,153	8.92%

25% or more increase:

Other Professional Services-	LDR Update Costs Added, Access to take credit card payments
Travel & Per Diem-	Increased Travel Cost
Training-	Cyber and FACC Training Added

ELECTIONS

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	65	35,000	5,000	-30,000	-85.7%
Total Operating Expenditures		65	35,000	5,000	-30,000	-85.7%
Total Expenditures		65	35,000	5,000	-30,000	-85.7%

25% or more increase:

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	302,287	329,670	430,789	101,119	30.7%
1200	Regular Pay-PTO (paid time off) Cash Out	7,247	12,680	16,569	3,889	30.7%
1400	Overtime	0	5,200	5,200	0	0.0%
2100	FICA Taxes	23,178	26,776	34,832	8,056	30.1%
2210	Department Head 401 Plan	8,525	9,036	9,963	927	10.3%
2220	General Employee 401 Plan	12,248	15,103	22,454	7,351	48.7%
2310	Term Life	1,191	1,643	1,846	203	12.4%
2320	Health Insurance	38,369	71,709	88,173	16,464	23.0%
2325	Dental Insurance	988	1,594	1,617	23	1.4%
2375	Long Term Disability	1,813	2,456	2,759	303	12.3%
2400	Workers Compensation	737	1,837	2,391	554	30.2%
	Total Personnel Services	396,583	477,704	616,593	138,889	29.1%
Operating Expenditures						
3110	Other Professional Services	8,679	19,450	11,018	-8,432	-43.4%
3200	Accounting & Auditing	19,498	23,000	21,000	-2,000	-8.7%
3410	Other Contractual Services	27,545	32,860	33,400	540	1.6%
4000	Travel & Per Diem	1,397	2,900	5,200	2,300	79.3%
4100	Telephone, Cell, Pagers	3,504	4,140	4,200	60	1.4%
4620	Repairs & Maintenance	728	400	400	0	0.0%
4700	Printing & Binding	1,363	1,700	1,700	0	0.0%
4910	Other Current Charges	460	560	560	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	620	1,500	800	-700	-46.7%
5100	Office Supplies	1,452	1,500	1,500	0	0.0%
5210	General Operating	477	1,200	850	-350	-29.2%
5214	Software Licensing	14,007	10,539	21,175	10,636	100.9%
5410	Publications and Memberships	744	870	870	0	0.0%
5500	Training	627	1,215	2,675	1,460	120.2%
Total Operating Expenditures		81,101	101,834	105,348	3,514	3.5%
6810	Software	0	240,000	200,000	-40,000	-16.7%
Total Capital Outlay		0	240,000	200,000	-40,000	-16.7%
Total Expenditures		477,684	819,538	921,941	102,426	12.5%

25% or more increase:

Travel & Per Diem-	Training added for Assistant Finance Director
Software Licensing-	Software-Security and Licensing Increase in Cost
Training-	Training added for Assistant Finance Director

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	136,911	152,620	191,755	39,135	25.6%
1200	Regular Pay-PTO (paid time off) Cash Out	4,798	7,439	7,375	-64	-0.9%
2100	FICA Taxes	10,445	12,338	15,327	2,989	24.2%
2210	Department Head 401 Plan	6,571	6,966	7,996	1,030	14.8%
2220	General Employee 401 Plan	2,890	3,934	5,509	1,575	40.0%
2310	Term Life	547	812	822	10	1.2%
2320	Health Insurance	26,930	37,549	40,381	2,832	7.5%
2325	Dental Insurance	680	886	970	84	9.5%
2375	Long Term Disability	809	1,214	1,228	14	1.2%
2400	Worker's Compensation	344	846	1,052	206	24.3%
	Total Personnel Services	190,925	224,604	272,415	47,811	21.29%
Operating Expenditures						
3110	Other Professional Services	3,498	9,131	4,941	-4,190	-45.9%
3410	Other Contractual Services	23,310	7,425	7,425	0	0.0%
4000	Travel & Per Diem	3,719	8,000	10,300	2,300	28.8%
4100	Telephone, Cell, Pagers	2,535	3,024	2,784	-240	-7.9%
4200	Postage & Freight	0	240	240	0	0.0%
4610	Vehicle Repairs & Maintenance	0	575	575	0	0.0%
4620	Repairs & Maintenance	323	550	550	0	0.0%
4915	Advertising	910	2,500	2,500	0	0.0%
4930	Employee Programs	7,937	17,500	22,200	4,700	26.9%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	2,481	1,700	1,700	0	0.0%
5210	General Operating	2,621	6,500	6,500	0	0.0%
5214	Software Licensing	10,721	15,130	22,392	7,262	48.0%
5260	Gas & Diesel Expense	29	1,500	1,500	0	0.0%
5410	Publications and Memberships	3,995	4,020	4,292	272	6.8%
5500	Training	1,641	35,444	36,441	997	2.8%
	Total Operating Expenditures	63,720	113,239	124,340	11,101	9.8%
6810	Software	0	60,000	50,000	-10,000	-16.7%
	Total Capital Outlay	0	60,000	50,000	-10,000	-16.67%
	Total Expenditures	254,645	397,843	446,755	48,912	12.3%

25% or more increase:

Travel & Per Diem- 2nd Employee added to Training and Travel
Employee Programs- Wellness Presentations Added
Software Licensing- Increase in Recruiting & Document Management Software

GROWTH MANAGEMENT, BUILDING DEPARTMENT & CODE ENFORCEMENT

Thad Carroll

Director of Growth Management

- Growth Management
- Building Department
- Code Enforcement

GROWTH MANAGEMENT

Table 18: Expenditures by Object - Growth Management 001-1501-515

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	265,450	301,434	308,610	7,176	2.4%
1200	Regular Pay-PTO (paid time off) Cash Out	2,751	10,871	11,870	999	9.2%
1400	Overtime	5	0	0	0	n/a
2100	FICA Taxes	20,019	24,054	24,668	614	2.6%
2210	Department Head 401 Plan	9,355	9,916	10,932	1,016	10.2%
2220	General Employee 401 Plan	9,981	12,257	11,439	-818	-6.7%
2310	Term Life	1,014	1,415	1,323	-92	-6.5%
2320	Health Insurance	48,555	63,828	68,077	4,249	6.7%
2325	Dental Insurance	1,065	1,417	1,293	-124	-8.8%
2375	Long Term Disability	1,607	2,115	1,977	-138	-6.5%
2400	Worker's Compensation	1,148	3,636	4,347	711	19.6%
	Total Personnel Services	360,950	430,943	444,535	13,592	3.2%
Operating Expenditures						
3110	Other Professional Services	72,908	92,100	114,100	22,000	23.9%
3410	Other Contractual Services	52,672	40,388	15,000	-25,388	-62.9%
4000	Travel & Per Diem	862	1,390	1,200	-190	-13.7%
4100	Telephone, Cell, Pagers	2,736	4,203	4,383	180	4.3%
4200	Postage & Freight	0	150	150	0	0.0%
4400	Rentals & Leases	1,382	1,417	1,417	0	0.0%
4610	Vehicle Repairs	97	900	900	0	0.0%
4620	Repairs & Maintenance	943	1,050	610	-440	-41.9%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	865	940	945	5	0.5%
4915	Advertising	3,182	6,000	4,500	-1,500	-25.0%
4920	Recording Fees	949	2,500	2,500	0	0.0%
5100	Office Supplies	442	770	770	0	0.0%
5210	General Operating	47	10,500	15,280	4,780	45.5%
5214	Software Licensing	28,770	30,839	34,122	3,283	10.6%
5260	Gas & Diesel Expense	475	650	800	150	23.1%
5270	Uniform Expense	116	460	480	20	4.3%
5410	Publications and Memberships	1,517	1,760	1,000	-760	-43.2%
5500	Training	1,626	4,572	4,951	379	8.3%
	Total Operating Expenditures	169,589	200,589	203,108	2,519	1.3%
Capital Outlay						
6200	Buildings	123,683	500,000	1,144,000	644,000	128.8%
6410	Equipment	0	0	0	0	n/a
	Total Capital Outlay	123,683	500,000	1,144,000	644,000	128.8%
	Total Expenditures	654,222	1,131,532	1,791,643	660,111	58.3%

Personnel Services: Addition of \$200 monthly stipend for 5 members of the planning & zoning board

25% or more increase:

- Other Professional Services- Increase in Plat Reviews
- General Operating- Furniture for New Location at Library

BUILDING

Table 19: Expenditures by Object - Building 001-2401-524

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	88,531	93,330	101,317	7,987	8.6%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,590	3,897	307	8.6%
2100	FICA Taxes	6,675	7,465	8,098	633	8.5%
2220	General Employee 401 Plan	5,603	5,600	6,079	479	8.6%
2310	Term Life	355	438	434	-4	-0.9%
2320	Health Insurance	21,067	22,542	35,401	12,859	57.0%
2325	Dental Insurance	616	709	647	-62	-8.7%
2375	Long Term Disability	524	655	649	-6	-0.9%
2400	Worker's Compensation	205	513	556	43	8.4%
	Total Personnel Services	123,576	134,842	157,078	22,236	16.5%
Operating Expenditures						
3110	Other Professional Services	0	50	2,550	2,500	5000.0%
3410	Other Contractual Services	344,488	385,040	380,172	-4,868	-1.3%
4000	Travel & Per Diem	0	0	0	0	n/a
4100	Telephone, Cell, Pagers	1,764	3,063	2,823	-240	-7.8%
4400	Rentals & Leases	1,382	1,417	1,417	0	0.0%
4620	Repairs & Maintenance	656	990	310	-680	-68.7%
4700	Printing & Binding	847	1,300	910	-390	-30.0%
4920	Recording Fees	0	100	100	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	855	850	850	0	0.0%
5210	General Operating	48	4,300	5,200	900	20.9%
5214	Software Licensing	23,380	23,336	14,583	-8,753	-37.5%
5270	Uniform Expense	63	130	280	150	115.4%
5410	Publications and Memberships	106	0	150	150	100.0%
5500	Training	282	2,127	3,277	1,150	54.1%
	Total Operating Expenditures	373,871	422,703	412,622	-10,081	-2.4%
	Total Expenditures	497,447	557,545	569,700	12,155	2.2%

25% or more increase:

- Other Professional Services- Access to credit card payments
- Uniform Expense- Added Additional Shirt for each employee
- Publications and Memberships- Added Notary Cost
- Training - Increased Software Costs

CODE ENFORCEMENT

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	64,521	95,514	100,755	5,241	5.5%
1200	Regular Pay-PTO (paid time off) Cash Out	0	2,795	3,875	1,080	38.6%
1400	Overtime	5	0	0	0	0.0%
2100	FICA Taxes	4,539	7,572	8,054	482	6.4%
2220	General Employee 401 Plan	3,872	5,731	6,046	315	5.5%
2310	Term Life	259	449	432	-17	-3.8%
2320	Health Insurance	19,923	33,191	35,401	2,210	6.7%
2325	Dental Insurance	449	709	647	-62	-8.7%
2375	Long Term Disability	383	671	645	-25	-3.9%
2400	Worker's Compensation	1,757	5,713	6,080	367	6.4%
	Total Personnel Services	95,708	152,345	161,935	9,590	6.3%
Operating Expenditures						
3110	Other Professional Services	3,688	6,270	9,100	2,830	45.1%
3410	Other Contractual Services	8,330	6,540	7,422	882	13.5%
4000	Travel & Per Diem	1,300	3,100	3,100	0	0.0%
4100	Telephone, Cell, Pagers	2,230	3,987	4,227	240	6.0%
4200	Postage & Freight	0	0	4,800	4,800	100.0%
4400	Rentals & Leases	567	585	1,485	900	153.8%
4610	Vehicle Repairs	2,430	750	800	50	6.7%
4620	Repairs & Maintenance	152	650	310	-340	-52.3%
4700	Printing & Binding	323	555	580	25	4.5%
4920	Recording Fees	638	750	500	-250	-33.3%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	225	300	200	-100	-33.3%
5210	General Operating	51	3,300	3,850	550	16.7%
5214	Software Licensing	5,214	11,162	14,622	3,460	31.0%
5260	Gas & Diesel Expense	702	1,500	1,500	0	0.0%
5270	Uniform Expense	252	660	860	200	30.3%
5410	Publications and Memberships	245	200	580	380	190.0%
5500	Training	1,886	4,183	2,444	-1,739	-41.6%
Total Operating Expenditures		28,233	44,492	56,380	11,888	26.7%
Capital Outlay						
6200	Vehicles	0	0	0	0	n/a
Total Capital Outlay		0	0	0	0	n/a
Total Expenditures		123,941	196,837	218,315	21,478	10.9%

25% or more increase:

- Other Professional Services- Access to credit card payments
- Postage & Freight Postage Cost
- Rentals & Leases Postage Machine Rental
- Software Licensing- Increased in Cost of an added software
- Uniform Expense- Additional Shirt for two employees
- Publications and Memberships- Added Notary

INFORMATION TECHNOLOGY

John Pearl

Director of Information Technology

INFORMATION TECHNOLOGY

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	296,038	370,698	424,018	53,320	14.4%
1200	Regular Pay-PTO (paid time off) Cash Out	6,190	11,757	14,977	3,220	27.4%
1400	Overtime	94	2,000	2,000	0	0.0%
2100	FICA Taxes	22,307	29,610	33,944	4,334	14.6%
2210	Department Head 401 Plan	8,541	9,053	9,981	928	10.3%
2220	General Employee 401 Plan	8,449	15,573	18,075	2,502	16.1%
2310	Term Life	1,026	1,740	1,817	77	4.4%
2320	Health Insurance	43,080	71,709	88,173	16,464	23.0%
2325	Dental Insurance	976	1,594	1,617	23	1.4%
2375	Long Term Disability	1,567	2,601	2,716	115	4.4%
2400	Worker's Compensation	2,264	5,288	5,743	455	8.6%
	Total Personnel Services	390,532	521,623	603,061	81,438	15.6%
Operating Expenditures						
3110	Other Professional Services	11,991	19,300	18,300	-1,000	-5.2%
3410	Other Contractual Services	7,356	12,106	7,700	-4,406	-36.4%
4000	Travel & Per Diem	751	2,825	4,945	2,120	75.0%
4100	Telephone, Cell, Pagers	8,287	7,335	9,075	1,740	23.7%
4200	Postage & Freight	0	0	0	0	n/a
4400	Rentals & Leases	2,842	3,150	2,725	-425	-13.5%
4610	Vehicle Repairs & Maintenance	442	1,200	800	-400	-33.3%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	40,185	24,940	19,440	-5,500	-22.1%
4700	Printing & Binding	270	600	600	0	0.0%
4930	Employee Program	0	0	5,400	5,400	100.0%
5100	Office Supplies	417	950	1,100	150	15.8%
5210	General Operating	42,878	62,950	50,425	-12,525	-19.9%
5214	Software Licensing	39,615	57,328	83,583	26,255	45.8%
5260	Gas & Diesel Expense	1,925	2,750	2,750	0	0.0%
5270	Uniform Expense	0	650	650	0	0.0%
5410	Publications and Memberships	1,121	700	800	100	14.3%
5500	Training	8,361	15,262	22,578	7,316	47.9%
	Total Operating Expenditures	166,441	212,046	230,871	18,825	8.9%
Capital Outlay						
6200	Building	0	200000	520,000	320,000	160.0%
6410	Equipment	0	0	0	0	0.0%
	Total Capital Outlay	0	200,000	520,000	320,000	160.0%
	Total Expenditures	556,973	933,669	1,353,932	420,263	45.0%

25% or more increase:

Travel & Per Diem-
Employee Program-
Software Licensing-
Training-

Additional Employee Training
Cybersafety Awards, Lunch and Learn
Additional Software and Increased Costs
Increased Training Costs, Added Training

COMMUNICATIONS

Elisha Pappacoda

Communications Director

COMMUNICATIONS

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	57,754	145,699	153,709	8,010	5.5%
1200	Regular Pay-PTO (paid time off) Cash Out	0	4,077	4,494	417	10.2%
1400	Overtime	0	0	0	0	n/a
2100	FICA Taxes	4,288	11,515	12,160	645	5.6%
2210	Department Head 401 Plan	4,043	7,420	8,180	760	10.2%
2220	General Employee 401 Plan	0	0	0	0	n/a
2310	Term Life	170	498	501	3	0.6%
2320	Health Insurance	5,518	16,288	17,372	1,084	6.7%
2325	Dental Insurance	129	355	323	-32	-9.0%
2375	Long Term Disability	255	744	748	4	0.5%
2400	Worker's Compensation	0	792	836	44	5.6%
	Total Personnel Services	72,157	187,388	198,323	10,935	5.8%
Operating Expenditures						
3110	Other Professional Services	24,635	20,200	44,550	24,350	120.5%
3410	Other Contractual Services	0	0	0	0	n/a
4000	Travel & Per Diem	0	750	1,500	750	100.0%
4100	Telephone, Cell, Pagers	548	1,932	2,520	588	30.4%
4610	Vehicle Repairs & Maintenance	580	1,075	1,075	0	0.0%
4620	Repairs & Maintenance	2,481	7,344	250	-7,094	-96.6%
4700	Printing & Binding	13	2,500	3,000	500	20.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	0	2,500	4,000	1,500	60.0%
5100	Office Supplies	1,006	800	1,600	800	100.0%
5210	General Operating	6,963	25,800	12,500	-13,300	-51.6%
5214	Software Licensing	5,869	16,772	34,753	17,981	107.2%
5260	Gas & Diesel Expense	628	1,500	1,500	0	0.0%
5410	Publications and Memberships	0	600	1,200	600	100.0%
5500	Training	33	2,044	6,294	4,250	207.9%
	Total Operating Expenditures	42,756	83,817	114,742	30,925	36.9%
	Total Expenditures	114,913	271,205	313,065	41,860	15.4%

25% or more increase:

- Other Professional Services- Branding
- Travel & Per Diem- Increased Cost of Travel
- Telephone, Cell, Pagers- Increase in Broadband and Mobile Phones
- Advertising- Increase in Advertising Budget
- Office Supplies- Increase in Office Supplies
- Software Licensing- Civic and other software added or increased
- Publications and Memberships- Increased budget for Memberships/Publications
- Training- Cybersecurity Awareness Added

POLICE

Steven W. Hunt

Police Chief

POLICE DEPARTMENT

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	1,867,236	2,279,012	3,108,188	829,176	36.4%
1200	Regular Pay-PTO (paid time off) Cash Out	13,709	70,387	104,737	34,350	48.8%
1300	Sign On Bonus	0	25,000	25,000	0	0.0%
1400	Overtime	178,026	150,000	150,000	0	0.0%
1420	Off Duty Detail (In/Out)	91,203	120,000	120,000	0	0.0%
1530	Police Incentive Pay	18,847	27,240	49,920	22,680	83.3%
2100	FICA Taxes	159,486	202,735	268,791	66,056	32.6%
2210	Department Head 401	0	0	11,142	11,142	100.0%
2220	General Employee 401 Plan	16,415	18,061	14,525	-3,536	-19.6%
2240	Police Retirement	258,607	316,855	439,578	122,723	38.7%
2241	State Casualty Insurance Premium Tax	143,208	143,208	225,000	81,792	57.1%
2310	Term Life	6,869	9,985	12,508	2,523	25.3%
2320	Health Insurance	370,379	588,885	704,612	115,727	19.7%
2325	Dental Insurance	8,661	12,394	11,640	-754	-6.1%
2375	Long Term Disability	10,152	14,929	18,701	3,772	25.3%
2400	Worker’s Compensation	124,117	297,963	408,204	110,241	37.0%
	Total Personnel Services	3,266,915	4,276,654	5,672,546	1,395,892	32.6%
Operating Expenditures						
3110	Other Professional Services	11,432	14,469	28,025	13,556	93.7%
3410	Other Contractual Services	214,482	398,950	392,585	-6,365	-1.6%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4000	Travel & Per Diem	2,560	4,000	13,300	9,300	232.5%
4100	Telephone, Cell, Pagers	36,256	50,376	56,480	6,104	12.1%
4200	Postage & Freight	119	500	500	0	0.0%
4310	Electricity	20,892	22,200	22,200	0	0.0%
4320	Water/Sewer	991	1,884	1,884	0	0.0%
4400	Rentals & Leases	3,618	4,570	4,570	0	0.0%
4500	Insurance	100	2,390	2,390	0	0.0%
4610	Vehicle Repairs	28,558	49,680	50,880	1,200	2.4%
4620	Repairs & Maintenance	101,657	77,089	94,846	17,757	23.0%
4700	Printing & Binding	1,878	5,140	2,640	-2,500	-48.6%
4910	Other Current Charges	156	760	530	-230	-30.3%
4915	Advertising	69	100	100	0	0.0%
4920	Recording Fees	27	150	50	-100	-66.7%
4945	Opioid Settlement Expenses	52,912	0	0	0	n/a
4994	Uninsured Damages	896	0	0	0	n/a
4995	Police Safety Donations	1,614	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	750	2,000	0	-2,000	-100.0%
4997	Police K-9 Donation Expense	3,748	1,000	3,000	2,000	200.0%
5100	Office Supplies	4,621	6,880	9,180	2,300	33.4%
5210	General Operating	85,198	117,211	209,515	92,304	78.8%
5214	Software Licensing	59,182	73,013	92,537	19,524	26.7%
5245	Bullet Proof Vest Grant	3,376	4,500	4,500	0	0.0%
5246	Weapons Accessory	3,982	0	5,000	5,000	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5260	Gas and Diesel Expense	125,227	130,000	126,000	-4,000	-3.1%
5270	Uniform Expense	25,372	29,730	44,550	14,820	49.8%
5410	Publications and Memberships	3,786	4,340	8,126	3,786	87.2%
5420	Police Education Second Dollar	0	2,550	2,550	0	0.0%
5500	Training	2,657	12,231	44,669	32,438	265.2%
Total Operating Expenditures		796,116	1,016,713	1,221,607	204,894	20.2%
Capital Outlay						
6310	Improvement Other than Building	0	0	0	0	n/a
6410	Machinery & Equipment	40,740	60,464	90,725	30,261	50.0%
6420	Vehicles	242,185	205,566	272,000	66,434	32.3%
Total Capital Outlay		282,925	266,030	362,725	66,434	25.0%
Total Expenditures		4,345,956	5,559,397	7,256,877	1,667,220	30.0%

25% or more increase:

- Other Professional Services- Power Products Added Plus Increased Costs
- Travel & Per Diem- Reaccreditation Cost added plus increased Costs
- PD K-9 Donation Expense- Donations increased as does Donation Expense
- Office Supplies- Supply Cost Increased
- Software Licensing- More Software Added
- Uniform Expense- Increase Costs to Boots, Uniforms, etc.
- Publications and Memberships- Promotion Tests and Blue 360- Florida Laws Added
- Training- Cybersecurity Awareness Added
- Machinery & Equipment- Drone And Voice Analyzer Added
- Vehicles- Increase Costs for 4 Vehicles

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	394,717	469,269	499,284	30,015	6.4%
1200	Regular Pay-PTO (paid time off) Cash Out	1,444	18,049	19,203	1,154	6.4%
1400	Overtime	517	1,000	2,000	1,000	100.0%
2100	FICA Taxes	28,661	37,609	40,062	2,453	6.5%
2210	Department Head 401 Plan	6,485	6,878	7,583	705	10.3%
2220	General Employee 401 Plan	18,149	24,005	25,326	1,321	5.5%
2310	Term Life	1,595	2,202	2,139	-63	-2.9%
2320	Health Insurance	108,019	150,196	160,197	10,001	6.7%
2325	Dental Insurance	2,387	3,542	3,233	-309	-8.7%
2375	Long Term Disability	2,355	3,292	3,198	-94	-2.9%
2400	Worker's Compensation	1,022	2,580	2,750	170	6.6%
	Total Personnel Services	565,351	718,622	764,975	46,353	6.5%
Operating Expenditures						
3110	Other Professional Services	341	700	3,200	2,500	357.1%
3410	Other Contractual Services	62,303	62,845	64,525	1,680	2.7%
4000	Travel & Per Diem	0	300	300	0	0.0%
4100	Telephone, Cell, Pagers	10,618	13,620	8,904	-4,716	-34.6%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	52,327	48,000	56,400	8,400	17.5%
4320	Water/Sewer	10,358	10,008	12,000	1,992	19.9%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4400	Rentals & Leases	1,152	1,370	1,370	0	0.0%
4499	Rentals & Leases-Friends Donation	1,682	2,520	2,520	0	0.0%
4610	Vehicles Repairs & Maintenance	303	1,900	840	-1,060	-55.8%
4620	Repairs & Maintenance	23,183	40,582	49,542	8,960	22.1%
4700	Printing & Binding	1,637	3,800	3,800	0	0.0%
4910	Other Current Charges	75	0	0	0	n/a
4915	Advertising	169	0	0	0	n/a
5100	Office Supplies	3,443	3,650	3,950	300	8.2%
5210	General Operating	25,072	19,550	22,250	2,700	13.8%
5214	Software Licensing	3,242	5,536	15,135	9,599	173.4%
5260	Gas & Diesel Expense	100	1,200	1,200	0	0.0%
5299	Library Donation Expense	125	1,000	1,000	0	0.0%
5410	Publications and Memberships	173	570	570	0	0.0%
5500	Training	203	720	1,970	1,250	173.6%
	Total Operating Expenditures	196,506	217,931	249,536	31,605	14.5%
Capital Outlay						
6200	Buildings	0	1,300,000	3,536,000	2,236,000	172.0%
6210	Library Remodel Expense	0	0	0	0	n/a
6310	Improvements Other Than Buildings	5,270	30,000	30,000	0	0.0%
6600	Books, Publications, Library Material	83,674	90,000	110,000	20,000	22.2%
	Total Capital Outlay	88,944	1,420,000	3,676,000	2,256,000	158.9%
	Total Expenditures	850,801	2,356,553	4,690,511	2,333,958	99.0%

25% or more increase:

- Other Professional- Access to credit card payments
- Software Licensing- Security and regular Software Added
- Training- Cybersecurity Awareness Added

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	353,566	540,946	565,635	24,689	4.6%
1200	Regular Pay-PTO (paid time off) Cash Out	9,258	20,806	21,755	949	4.6%
1400	Overtime	8,221	13,500	16,500	3,000	22.2%
2100	FICA Taxes	26,658	44,298	46,475	2,177	4.9%
2210	Department Head 401 Plan	8,840	9,370	10,330	960	10.3%
2220	General Employee 401 Plan	17,928	33,289	34,466	1,177	3.5%
2310	Term Life	1,402	2,539	2,423	-116	-4.5%
2320	Health Insurance	65,050	169,380	180,659	11,279	6.7%
2325	Dental Insurance	1,771	3,187	2,910	-277	-8.7%
2375	Long Term Disability	2,152	3,795	3,623	-172	-4.5%
2400	Worker's Compensation	16,261	55,596	58,364	2,768	5.0%
Total Personnel Services		511,107	896,706	943,140	46,434	5.2%
Operating Expenditures						
3110	Other Professional Services	185	28,890	36,390	7,500	26.0%
3410	Other Contractual Services	13,617	48,704	54,616	5,912	12.1%
4000	Travel & Per Diem	3	1,800	3,000	1,200	66.7%
4100	Telephone, Cell, Pagers	5,637	6,606	6,606	0	0.0%
4200	Postage & Freight	0	500	1,000	500	100.0%
4310	Electricity	24,491	27,856	29,870	2,014	7.2%
4320	Water/Sewer	40,918	93,140	93,140	0	0.0%
4340	Waste Disposal	0	150	2,500	2,350	1566.7%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4400	Rentals & Leases	1,752	5,980	9,980	4,000	66.9%
4610	Vehicle Repairs	3,609	6,000	5,500	-500	-8.3%
4620	Repairs & Maintenance	30,338	36,750	94,950	58,200	158.4%
4700	Printing & Binding	139	860	860	0	0.0%
4800	Promotional Activities	26,112	76,700	76,200	-500	-0.7%
4815	Promotional Activities-Farmer's Market	0	0	6,800	6,800	100.0%
4820	Promotional Activities-Fireworks	35,000	0	90,000	90,000	100.0%
4910	Other Current Charges	463	850	850	0	0.0%
4915	Advertising	338	6,000	27,000	21,000	350.0%
4950	Lights of Lady Lake	6,539	12,000	18,000	6,000	50.0%
5100	Office Supplies	182	1,450	2,100	650	44.8%
5210	General Operating	61,336	95,590	93,636	-1,954	-2.0%
5215	General Operating- Field Chemicals & Supplies	0	0	45,004	45,004	100.0%
5212	Historical Society Expense	12,000	12,000	12,000	0	0.0%
5214	Software Licensing	3,581	5,200	5,904	704	13.5%
5221	Contributions Tree & Beautification Expense	5,466	5,000	6,000	1,000	20.0%
5260	Gas & Diesel Expense	11,270	14,004	15,600	1,596	11.4%
5270	Uniform Expense	2,478	4,900	7,900	3,000	61.2%
5410	Publications and Memberships	1,117	1,290	1,220	-70	-5.4%
5500	Training	61	6,616	9,138	2,522	38.1%
	Total Operating Expenditures	286,632	498,836	755,764	256,928	51.5%
Capital Outlay						
6120	Land Improvements	0	0	0	0	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
6200	Buildings	67662	50000	0	-50,000	n/a
6310	Improvements Other Than Buildings	867,177	235,000	996,000	761,000	323.8%
6410	Equipment	10,438	27,000	5,500	-21,500	-79.6%
6420	Vehicles	0	0	0	0	n/a
Total Capital Outlay		945,277	312,000	1,001,500	689,500	221.0%
Total Expenditures		1,743,016	1,707,542	2,700,404	992,862	58.1%

25% or more increase:

- Other Professional Services- Recreation Center Concept
- Travel & Per Diem- FRPA Conference Added
- Postage & Freight- Increased Postage due to Events
- Waste Disposal- Increase due to Event Increase
- Rentals & Leases- Rental of Lift for Ball Fields
- Repairs & Maintenance- Gazebo Roof Repair, Added Maintenance/Materials for Repairs
- Promotional Activities-Farmer's Market- Added Advertisement, etc.
- Promotional Activities-Fireworks- Centennial
- Advertising- Centennial Banners
- Uniform Expense- Uniform and Jacket for additional Employee
- Training- Cybersecurity Awareness Training

COMMUNITY BUILDING

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

Account Number	Account Description	FY2022 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	8,383	8,880	8,880	0	0.0%
4100	Telephone, Cell, Pagers	3,668	3,840	5,900	2,060	53.6%
4310	Electricity	4,239	4,800	4,800	0	0.0%
4320	Water/Sewer	1,861	3,000	3,000	0	0.0%
4620	Repairs & Maintenance	1,564	2,345	4,065	1,720	73.3%
5210	General Operating	289	1,500	8,436	6,936	462.4%
	Total Operating Expenditures	20,004	24,365	35,081	10,716	44.0%
Capital Outlay						
6200	Building	0	0	0	0	n/a
	Total Capital Outlay	0	0	0	0	n/a
	Total Expenditures	20,004	24,365	35,081	10,716	44.0%

25% or more increase:

General Operating- New Tables, Chairs, Firewall Replacement

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	188,106	199,410	216,237	16,827	8.4%
1200	Regular Pay-PTO (paid time off) Cash Out	7,236	7,670	8,317	647	8.4%
2100	FICA Taxes	14,614	15,949	17,284	1,335	8.4%
2210	Department Head 401 Plan	9,868	10,460	11,532	1,072	10.2%
2220	General Employee 401 Plan	5,182	5,493	5,767	274	5.0%
2310	Term Life	674	936	926	-10	-1.1%
2320	Health Insurance	25,755	27,558	29,393	1,835	6.7%
2325	Dental Insurance	616	709	647	-62	-8.7%
2375	Long Term Disability	1,148	1,399	1,385	-14	-1.0%
2400	Worker's Compensation	447	1,094	1,186	92	8.4%
	Total Personnel Services	253,646	270,678	292,674	21,996	8.1%
Operating Expenditures						
3110	Other Professional Services	38	0	0	0	n/a
3410	Other Contractual Services	28,841	18,100	19,170	1,070	5.9%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,578	3,934	4,114	180	4.6%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	6,443	10,008	10,008	0	0.0%
4320	Water/Sewer	805	828	828	0	0.0%
4400	Rentals & Leases	1,752	2,693	2,693	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4610	Vehicle Repairs	1,403	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	2,731	13,224	13,574	350	2.6%
4700	Printing & Binding	458	600	600	0	0.0%
4920	Recording Fees	70	0	0	0	0.0%
5100	Office Supplies	433	900	900	0	0.0%
5210	General Operating	17,604	13,100	13,100	0	0.0%
5214	Software Licensing	6,827	7,562	8,568	1,006	13.3%
5260	Gas & Diesel Expense	810	2,050	2,050	0	0.0%
5270	Uniform Expense	271	400	400	0	0.0%
5410	Publications and Memberships	299	445	445	0	0.0%
5500	Training	41	164	408	244	148.8%
	Total Operating Expenditures	71,366	77,358	80,208	2,850	3.7%
Capital Outlay						
6200	Buildings	0	0	0	0	n/a
6310	Improve other than buildings	0	18,293	0	-18,293	-100.0%
	Total Capital Outlay	0	18,293	0	-18,293	-100.0%
	Total Expenditures	325,012	366,329	372,882	6,553	1.8%

25% or more increase:

Training- Cybersecurity Awareness

FACILITIES MAINTENANCE

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	49,147	90,626	135,535	44,909	49.6%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,486	5,162	1,676	48.1%
1400	Overtime	3,388	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	1,592	2,000	2,000	0	0.0%
2100	FICA Taxes	4,102	8,014	11,594	3,580	44.7%
2220	General Employee 401 Plan	3,248	6,038	8,732	2,694	44.6%
2310	Term Life	192	426	575	149	35.0%
2320	Health Insurance	10,534	33,191	58,781	25,590	77.1%
2325	Dental Insurance	308	709	970	261	36.8%
2375	Long Term Disability	287	636	860	224	35.2%
2400	Worker's Compensation	2,337	5,679	8,219	2,540	44.7%
	Total Personnel Services	75,135	158,805	240,428	81,623	51.4%
Operating Expenditures						
3110	Other Professional Services	0	250	250	0	0.0%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	921	1,512	1,716	204	13.5%
4610	Vehicle Repairs	811	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	35	1,100	1,100	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	549	2,200	2,500	300	13.6%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
5260	Gas & Diesel Expense	3,148	4,500	4,500	0	0.0%
5270	Uniform Expense	1,098	1,950	2,800	850	43.6%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	165	2,600	2,600	0	0.0%
	Total Operating Expenditures	6,727	16,222	17,576	1,354	8.3%
Capital Outlay						
6410	Equipment	0	0	23,000	23,000	100.0%
	Total Capital Outlay	0	0	23,000	23,000	100.0%
	Total Expenditures	156,997	333,832	281,004	-52,828	-15.8%

25% or more increase:

Uniform Expense- Additional Employee
 Equipment- Mower

MOTOR POOL

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	90,093	102,441	107,099	4,658	4.5%
1200	Regular Pay-PTO (paid time off) Cash Out	2,044	2,166	4,119	1,953	90.2%
1400	Overtime	2,385	3,500	3,500	0	0.0%
1410	Overtime-Special Detail	77	1,000	1,000	0	0.0%
2100	FICA Taxes	7,017	8,402	8,905	503	6.0%
2220	General Employee 401 Plan	5,267	7,973	8,317	344	4.3%
2310	Term Life	339	481	459	-22	-4.6%
2320	Health Insurance	16,774	43,841	46,759	2,918	6.7%
2325	Dental Insurance	462	709	647	-62	-8.7%
2375	Long Term Disability	500	719	686	-33	-4.6%
2400	Worker's Compensation	5,417	10,918	11,579	661	6.1%
	Total Personnel Services	130,375	182,150	193,070	10,920	6.0%
Operating Expenditures						
3110	Other Professional Services	0	250	250	0	0.0%
3410	Other Contractual Services	1,713	2,420	2,420	0	0.0%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	1,388	1,524	1,524	0	0.0%
4310	Electricity	3,960	4,000	4,000	0	0.0%
4610	Vehicle Repairs	1,181	4,700	3,200	-1,500	-31.9%
4620	Repairs & Maintenance	4,313	2,450	2,450	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	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	106	400	400	0	0.0%
5210	General Operating	1,603	4,950	4,950	0	0.0%
5214	Software Licensing	6,350	7,242	7,452	210	2.9%
5260	Gas & Diesel Expense	634	3,510	3,510	0	0.0%
5270	Uniform Expense	1,200	1,700	2,225	525	30.9%
5500	Training	371	2,844	5,594	2,750	96.7%
	Total Operating Expenditures	22,844	36,115	38,100	1,985	5.5%
Capital Outlay						
6410	Equipment	0	0	0	0	n/a
	Total Capital Outlay	0	0	0	0	n/a
	Total Expenditures	153,219	218,265	231,170	12,905	5.9%

25% or more increase:

Uniform Expense- Added Jackets and Rain Gear
 Training- Cybersecurity Awareness

ROAD & STREET MAINTENANCE

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	507,251	555,256	662,740	107,484	19.4%
1200	Regular Pay-PTO (paid time off) Cash Out	10,813	21,408	25,246	3,838	17.9%
1400	Overtime	19,923	30,000	35,000	5,000	16.7%
1410	Overtime-Special Detail	22,415	30,000	30,000	0	0.0%
2100	FICA Taxes	41,214	49,003	57,925	8,922	18.2%
2220	General Employee 401 Plan	39,590	45,102	52,403	7,301	16.2%
2310	Term Life	1,995	2,606	2,812	206	7.9%
2320	Health Insurance	112,023	129,866	196,631	66,765	51.4%
2325	Dental Insurance	2,823	3,542	3,880	338	9.5%
2375	Long Term Disability	2,982	3,896	4,204	308	7.9%
2400	Worker's Compensation	54,255	143,045	169,180	26,135	18.3%
	Total Personnel Services	815,284	1,013,724	1,240,021	226,297	22.3%
Operating Expenditures						
3110	Other Professional Services	180	5,500	5,500	0	0.0%
3410	Other Contractual Services	62,013	114,000	124,000	10,000	8.8%
4000	Travel & Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	3,395	3,600	4,164	564	15.7%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	172,577	173,354	232,354	59,000	34.0%
4320	Water/Sewer	1,286	15,000	15,000	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	0	500	500	0	0.0%
4610	Vehicle Repairs	9,694	30,000	30,000	0	0.0%
4620	Repairs & Maintenance	38,982	71,750	71,750	0	0.0%
4622	Road Resurfacing	416,364	0	0	0	n/a
4700	Printing & Binding	0	500	500	0	0.0%
4800	Promotional Items	0	0	2,000	2,000	100.0%
4910	Other Current Charges	25	50	50	0	0.0%
4915	Advertising	0	500	500	0	0.0%
5100	Office Supplies	179	300	300	0	0.0%
5210	General Operating	46,066	69,450	63,050	-6,400	-9.2%
5214	Software Licensing	2,341	2,642	4,278	1,636	61.9%
5260	Gas & Diesel Expense	13,969	33,000	33,000	0	0.0%
5270	Uniform Expense	5,259	8,450	12,430	3,980	47.1%
5300	Road Materials & Supplies	46,953	50,000	60,000	10,000	20.0%
5410	Publications	90	440	440	0	0.0%
5500	Training	1,196	5,669	15,566	9,897	174.6%
	Total Operating Expenditures	820,569	585,155	675,832	90,677	15.5%
Capital Outlay						
6121	Land Improvements/Grant	20,455	750,000	750,000	0	0.0%
6200	Buildings	0	0	0	0	n/a
6310	Improvements Other Than Buildings	0	400,000	400,000	0	0.0%
6410	Equipment	0	0	156,200	156,200	100%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
6420	Vehicles	0	96,630	0	-96,630	-100.0%
Total Capital Outlay		20,455	96,630	1,306,200	1,209,570	1251.8%
Total Expenditures		1,656,308	1,695,509	3,222,053	1,526,544	90.0%

25% or more increase:

- Electricity- Increase in cost of streetlights per SECO
- Promotional Items- Added Event line item for Truck Rodeo, Parade, etc.
- Software Licensing- Increase costs plus new software
- Uniform Expense- Added Employees
- Training- Cybersecurity Awareness, CDL Increased Costs
- Equipment- Woodchipper, Mower and Trailer

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	3,900	2,500	6,700	4,200	168.0%
3410	Other Contractual Services	27,730	19,965	28,765	8,800	44.1%
4100	Telephone, Cell, Pagers	5,337	12,700	12,700	0	0.0%
4200	Postage & Freight	6,743	13,100	13,100	0	0.0%
4310	Electricity	20,892	22,200	22,200	0	0.0%
4320	Water/Sewer	939	1,884	1,884	0	0.0%
4400	Rentals & Leases	7,999	8,850	8,850	0	0.0%
4500	Insurance	330,802	446,595	446,595	0	0.0%
4610	Vehicle Repairs	386	700	700	0	0.0%
4620	Repairs & Maintenance	35,910	49,038	67,794	18,756	38.2%
4700	Printing & Binding	3,682	3,980	3,980	0	0.0%
4910	Other Current Charges	184	25	25	0	0.0%
5100	Office Supplies	2,221	3,500	3,500	0	0.0%
5210	General Operating	7,733	12,460	101,820	89,360	717.2%
5214	Software Licensing	3,320	8,457	6,250	-2,207	-26.1%
5250	Bank Fees & Service Charges	359	850	850	0	0.0%
5260	Gas & Diesel Expense	273	600	600	0	0.0%
5410	Publications and Memberships	422	645	645	0	0.0%
5500	Training	0	0	0	0	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
8200	Aid to Private Organizations	13,000	13,000	13,000	0	0.0%
Total Operating Expenditures		471,832	621,049	739,958	118,909	19.1%
Capital Outlay						
6200	Building	101,500	0	0	0	n/a
6120	Land Improvements	1,233	0	0	0	n/a
6310	Improve Other Than Building	56,357	107,778	100,000	-7,778	-7.2%
6410	Equipment	93,983	75,024	44,725	-30,299	-40.4%
Total Capital Outlay		253,073	182,802	144,725	-38,077	-20.8%
Interfund Transfers & Other Uses						
9140	Transfer to Utility Fund	11,023,674	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		11,023,674	100,000	100,000	0	0.0%
Total Expenditures		11,748,579	903,851	984,683	80,832	8.9%

25% or more increase:

- Other Professional Services- Data Wiring
- Other Contract. Services- New Custodial Services
- Repairs & Maintenance - Increased Costs of Data Switch Maintenance, Firewall, Software Maintenance
- General Operating- Digital Signage Player

TOWN ATTORNEY

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

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	129,427	143,000	159,000	16,000	11.2%
3112	Police Department Legal Fees	7,887	28,000	50,000	22,000	78.6%
Total Operating Expenditures		137,314	171,000	209,000	38,000	22.2%
Total Expenditures		137,314	171,000	209,000	38,000	22.2%

25% or more increase:

Police Dept. Legal Fees- Increase Based on History

VILLAGES FIRE PROTECTION

Table 33: Expenditures by Object - Villages Fire Protection 001-2201-522

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3410	Other Contractual Services	1,041,135	1,177,151	1,117,409	(59,742)	-5.1%
	Total Operating Expenditures	1,041,135	1,177,151	1,117,409	(59,742)	-5.1%
	Total Expenditures	1,041,135	1,177,151	1,117,409	(59,742)	-5.1%

25% or more increase:

Increased Fire Assessment due to Lady Lake Growth

SPECIAL REVENUE FUND

Infrastructure Sales Tax

SPECIAL REVENUE FUND

Table 34: Special Revenue Fund-Revenue & Expenditures

101-9901-599

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Revenues						
312.60.00	Infrastructure One-Cent Surtax	1,982,584	2,000,000	2,208,000	208,000	10.4%
361.10.00	Pooled Cash - Interest	17,483	12,500	33,000	20,500	164.0%
361.11.00	State Board Accounts-Interest	79,443	50,000	50,000	0	0.0%
361.16.00	Florida Class-Interest	48,378	25,000	25,000	0	0.0%
389.90.00	Transfer from Reserves	0	1,980,582	2,750,320	769,738	38.9%
Revenue Totals		2,127,888	4,068,082	5,066,320	998,238	24.5%
Expenditures						
9101	Transfer Reserves to General Fund	0	1,980,582	2,750,320	769,738	38.9%
9101	Transfer to General Fund	1,726,600	1,871,944	1,891,050	19,106	1.0%
9140	Transfer to Utility Fund	83,012	215,556	424,950	209,394	97.1%
9199	Transfer to Surtax Reserve	0	0	0	0	n/a
Expenditure Totals		1,809,612	4,068,082	5,066,320	998,238	24.5%

ESTIMATED REVENUES – UTILITIES

REVENUE BY SOURCE

Table 35: Utility Fund Revenue by Source Code

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Solid Waste Assessments						
325.21.01	Solid Waste Fee Assessments	1,422,273	1,474,450	1,727,810	253,360	17.2%
325.21.10	Solid Waste Interim Assessments	7,103	5,000	14,985	9,985	199.7%
	Solid Waste Assessment Total	1,429,376	1,479,450	1,742,795	263,345	17.8%
Water Revenues						
343.30.00	Water Sales	1,520,577	1,687,500	1,805,979	118,479	7.0%
343.31.00	Turn on Fees	14,175	15,000	15,000	0	0.0%
343.32.00	Tap In Fee Includes Meter	0	600	200	-400	-66.7%
343.33.00	Reconnect Fees	20,845	21,000	20,000	-1,000	-4.8%
343.35.00	Installation Fee - Meter	6,070	20,000	5,000	-15,000	-75.0%
343.36.00	Late Fees	42,720	42,000	45,000	3,000	7.1%
343.37.00	Other Revenue	8,490	6,300	6,000	-300	-4.8%
	Water Revenue Total	1,612,877	1,792,400	1,897,179	104,779	5.8%
Sewer Revenues						
343.50.00	Sewer Usage Fees	1,635,379	1,617,280	1,825,000	207,720	12.8%
343.57.00	Sewer Other Revenue	4,950	2,000	2,000	0	0.0%
	Sewer Revenue Totals	1,640,329	1,619,280	1,827,000	207,720	12.8%
Reuse Revenues						
343.51.00	Reuse Water Sales	172,684	175,560	220,000	44,440	25.3%
343.52.00	Reuse Turn on Fees	2,250	800	1,500	700	87.5%
343.53.00	Reuse Connection Fees	50	325	400	75	23.1%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
343.54.00	Reuse Other Revenue	4,100	1,700	1,200	-500	-29.4%
Reuse Revenue Totals		179,084	178,385	223,100	44,715	25.1%
Interest Earnings						
361.10.00	Pooled Cash - Interest	33,285	20,000	20,441	441	2.2%
361.11.00	State Board Accounts - Interest	221,652	200,000	190,000	-10,000	-5.0%
361.13.00	Other Interest	13	0	0	0	n/a
31.16.00	Fl Class-Interest	56,993	40,000	45,000	5,000	12.5%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	n/a
Interest Earnings Total		311,943	260,000	255,441	-4,559	-1.8%
Miscellaneous Revenue						
364.10-00	Proceeds from Sales & Trade-in	4,595	4,000	4,000	0	0.0%
369.40.00	Other Miscellaneous Revenue	41	0	0	0	n/a
369.45.00	Other Revenue- Insurance Claims	21,214	2,500	2,500	0	0.0%
Miscellaneous Revenue Total		25,850	6,500	6,500	0	0.0%
Transfers In						
331.35.00	Federal/State ARPA Funds	0	0	0	0	n/a
381.10.00	Transfer From Special Revenue	11,106,686	215,556	424,950	209,394	97.1%
389.28.00	Transfer From Sewer Impact Fees	0	115,000	100,000	-15,000	-13.0%
389.29.00	Transfer From water Impact Fees	0	50,000	100,000	50,000	100.0%
389.32.00	Transfer From Reuse Impact Fees	0	39,991	0	-39,991	n/a
389.80.00	Transfer From Committed Asset Fund	0	0	0	0	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
389.90.00	Unassigned Utility Fund	0	8,889,444	1,834,985	-7,054,459	-79.4%
Transfers In Total		11,106,686	9,309,991	2,459,935	6,850,056	-73.6%
Revenue		16,306,145	14,646,006	8,411,950	-6,234,056	-42.6%

EXPENSES – UTILITIES

EXPENSE RECAP BY OBJECT

Table 36: Utility Fund Expense Recap by Object

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	701,015	859,769	1,108,865	249,096	29.0%
1400	Overtime	47,000	49,000	51,000	2,000	4.1%
2100	FICA Taxes	57,584	69,947	89,266	19,319	27.6%
2220	General Employee 401 Plan	49,200	60,601	77,823	17,222	28.4%
2310	Term Life	3,146	3,715	4,683	968	26.1%
2320	Health Insurance	218,727	209,762	313,263	103,501	49.3%
2325	Dental Insurance	4,935	5,136	6,143	1,007	19.6%
2375	Long Term Disability	4,703	5,553	7,001	1,448	26.1%
2400	Worker’s Compensation	67,660	93,126	113,664	20,538	22.1%
	Total Personnel Services	1,153,970	1,356,609	1,771,708	415,099	30.6%
Operating Expenditures						
3110	Other Professional Services	315,959	139,855	359,135	219,280	156.8%
3200	Accounting & Auditing	17,100	23,000	21,000	-2,000	-8.7%
3410	Other Contractual Services	273,736	314,065	356,146	42,081	13.4%
3450	Other Contractual Services-Solid Waste	1,203,151	1,334,080	1,746,795	412,715	30.9%
4000	Travel & Per Diem	2,050	2,500	2,500	0	0.0%
4100	Telephone, Cell, Pagers	37,028	22,592	20,756	-1,836	-8.1%
4200	Postage & Freight	12,550	14,550	14,550	0	0.0%
4310	Electricity	170,500	315,000	315,000	0	0.0%
4320	Water and Sewer	10,000	33,600	33,600	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4330	Villages Community Development District Wastewater Flow	500	1,000	1,000	0	0.0%
4400	Rentals & Leases	5,220	5,220	5,220	0	0.0%
4500	Insurance	225,936	301,000	301,000	0	0.0%
4610	Vehicle Repairs	16,800	16,800	16,800	0	0.0%
4620	Repairs & Maintenance	279,605	367,791	386,699	18,908	5.1%
4700	Printing & Binding	2,270	2,270	2,270	0	0.0%
4800	Promotional Activities	16,500	18,100	23,500	5,400	29.8%
4910	Other Current Charges	2,270	2,170	2,170	0	0.0%
4915	Advertising	500	1,000	1,000	0	0.0%
4920	Recording Fees	30	30	30	0	0.0%
5100	Office Supplies	2,750	2,750	2,750	0	0.0%
5210	General Operating	161,820	170,502	235,402	64,900	38.1%
5214	Software Licensing	41,279	37,421	62,852	25,431	68.0%
5250	Bank Fees & Service Charges	4,800	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	24,000	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	27,900	45,000	45,000	0	0.0%
5270	Uniform Expense	8,260	13,810	15,410	1,600	11.6%
5410	Publications and Memberships	1,600	1,760	1,690	-70	-4.0%
5500	Training	7,759	21,082	23,217	2,135	10.1%
	Total Operating Expenditures	2,871,873	3,235,748	4,024,292	788,544	24.4%
Capital Outlay						
6200	Buildings	6,200,000	0	0	0	n/a
6310	Improvements Other Than Buildings	648,668	9,232,484	2,020,000	-7,212,484	-78.1%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
6410	Equipment	128,030	156,650	203,950	47,300	30.2%
6420	Vehicle	47,250	0	71,000	71,000	100.0%
6810	Software	0	200,000	0	-200,000	-100.0%
Total Capital Outlay		7,023,948	9,589,134	2,294,950	-7,294,184	-76.1%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	206,310	464,515	321,000	-143,515	-30.9%
Total Interfund Transfers & Other Uses		206,310	464,515	321,000	-143,515	-30.9%
Total Expenditures		11,256,101	14,646,006	8,411,950	-6,234,056	-42.6%

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	509,444	641,102	837,572	196,470	30.6%
1200	Regular Pay-PTO (paid time off) Cash Out	9,011	23,472	28,319	4,847	20.7%
1400	Overtime	19,780	30,000	30,000	0	0.0%
2100	FICA Taxes	38,913	53,463	68,942	15,479	29.0%
2220	General Employee 401 Plan	36,912	45,646	59,802	14,156	31.0%
2310	Term Life	2,018	2,864	3,546	682	23.8%
2320	Health Insurance	124,829	175,950	265,509	89,559	50.9%
2325	Dental Insurance	2,746	4,073	5,011	938	23.0%
2375	Long Term Disability	2,995	4,281	5,301	1,020	23.8%
2400	Worker's Compensation	31,785	70,960	90,049	19,089	26.9%
	Total Personnel Services	778,433	1,051,811	1,394,051	342,240	32.5%
Operating Expenditures						
3110	Other Professional Services	45,100	67,300	274,700	207,400	308.2%
3200	Accounting & Auditing	10,251	11,500	10,500	-1,000	-8.7%
3410	Other Contractual Services	70,379	79,050	99,270	20,220	25.6%
4000	Travel & Per Diem	5	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	15,104	14,268	14,832	564	4.0%
4200	Postage & Freight	15,536	14,400	14,400	0	0.0%
4310	Electricity	75,248	75,000	75,000	0	0.0%
4320	Water and Sewer	1,034	1,800	1,800	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4340	Waste Disposal	0	0	0	0	n/a
4400	Rentals & Leases	2,984	3,945	3,945	0	0.0%
4500	Insurance	111,469	150,500	150,500	0	0.0%
4610	Vehicle Repairs	5,704	12,400	12,400	0	0.0%
4620	Repairs & Maintenance	69,705	83,943	85,251	1,308	1.6%
4700	Printing & Binding	1,839	1,740	1,740	0	0.0%
4800	Promotional Activities	14,896	18,100	23,500	5,400	29.8%
4910	Other Current Charges	125	2,120	2,120	0	0.0%
4915	Advertising	425	500	500	0	0.0%
4920	Recording Fees	40	30	30	0	0.0%
4970	Bad Debt Expenses	16,013	0	0	0	n/a
5100	Office Supplies	2,049	2,500	2,500	0	0.0%
5210	General Operating	34,359	66,000	123,200	57,200	86.7%
5214	Software Licensing	30,381	26,033	38,848	12,815	49.2%
5250	Bank Fees & Service Charges	212	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	20,404	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	24,590	30,000	30,000	0	0.0%
5270	Uniform Expense	4,665	8,910	10,510	1,600	18.0%
5410	Publications and Memberships	689	1,260	1,190	-70	-5.6%
5500	Training	7,781	11,840	13,487	1,647	13.9%
	Total Operating Expenditures	580,987	713,939	1,021,023	307,084	43.0%
Capital Outlay						
6200	Buildings	0	0	0	0	n/a

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
6310	Improvements Other Than Buildings	1,274,272	4,968,078	1,395,000	-3,573,078	-71.9%
6410	Equipment	11,711	22,075	103,475	81,400	368.7%
6420	Vehicles	0	0	0	0	0%
6810	Software	0	120,000	0	0	100%
Total Capital Outlay		1,285,983	5,110,153	1,498,475	-3,611,678	-70.7%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	160,500	160,500	160,500	0	0.0%
Total Interfund Transfers & Other Uses		160,500	160,500	160,500	0	0.0%
Total Expenditures		2,805,903	7,036,403	4,074,049	-2,962,354	-42.1%

25% or more increase:

- Other Prof. Services- CUP Renewal, Master Plans Updated
- Other Contractual Services- Increased Cost for Meters, Software due to Growth
- Promotional Activities- Ad Campaign
- General Operating- Replacing Large Meters, Firewall Replacement
- Software Licensing- Software Added
- Equipment- Insert Valves

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Operating Expenditures						
3110	Other Professional Services	28,352	30,155	35,435	5,280	17.5%
3410	Other Contractual Services	0	0	4,500	4,500	100%
3450	Other Contractual Services-Solid Waste	1,305,575	1,334,080	1,746,795	412,715	30.9%
	Total Operating Expenditures	1,333,927	1,364,235	1,786,730	422,495	31.0%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	138,797	143,515	0	-143,515	-100.0%
9900	Contingency	0	0	0	0	n/a
	Total Interfund Transfers & Other Uses	138,797	143,515	0	-143,515	-100.0%
	Total Expenditures	1,472,724	1,507,750	1,786,730	278,980	18.5%

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Personnel Services						
1200	Regular Pay	174,974	188,223	234,870	46,647	24.8%
1200	Regular Pay-PTO (paid time off) Cash Out	4,872	6,972	8,104	1,132	16.2%
1400	Overtime	19,607	19,000	21,000	2,000	10.5%
2100	FICA Taxes	15,385	16,484	20,324	3,840	23.3%
2220	General Employee 401 Plan	13,947	14,955	18,021	3,066	20.5%
2310	Term Life	702	851	1,137	286	33.6%
2320	Health Insurance	31,601	33,812	47,754	13,942	41.2%
2325	Dental Insurance	616	1,063	1,132	69	6.5%
2375	Long Term Disability	1,043	1,272	1,700	428	33.6%
2400	Worker's Compensation	9,102	22,166	23,615	1,449	6.5%
	Total Personnel Services	271,849	304,798	377,657	72,859	23.9%
Operating Expenditures						
3110	Other Professional Services	2,520	42,400	49,000	6,600	15.6%
3200	Accounting & Auditing	10,251	11,500	10,500	-1,000	-8.7%
3410	Other Contractual Services	96,977	235,015	252,376	17,361	7.4%
4000	Travel & Per Diem	0	500	500	0	0.0%
4100	Telephone, Cell, Pagers	4,734	8,324	5,924	-2,400	-28.8%
4200	Postage & Freight	0	150	150	0	0.0%
4310	Electricity	221,486	240,000	240,000	0	0.0%
4320	Water & Sewer	15,871	31,800	31,800	0	0.0%
4330	Villages Community Development District Wastewater Flow	0	1,000	1,000	0	0.0%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
4400	Rentals & Leases	876	1,275	1,275	0	0.0%
4500	Insurance	111,469	150,500	150,500	0	0.0%
4610	Vehicle Repairs	4,962	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	139,548	283,848	301,448	17,600	6.2%
4700	Printing & Binding	235	530	530	0	0.0%
4910	Other Current Charges	50	50	50	0	0.0%
4915	Advertising	372	500	500	0	0.0%
4970	Bad Debt Expense	6,863	0	0	0	0.0%
5100	Office Supplies	228	250	250	0	0.0%
5210	General Operating	73,912	104,502	112,202	7,700	7.4%
5214	Software Licensing	10,386	11,388	24,004	12,616	110.8%
5260	Gas & Diesel Expense	15,821	15,000	15,000	0	0.0%
5270	Uniform Expense	1,920	4,900	4,900	0	0.0%
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	6,409	9,242	9,730	488	5.3%
	Total Operating Expenditures	724,890	1,157,574	1,216,539	58,965	5.1%
Capital Outlay						
6200	Buildings	0	0	0	0	n/a
6310	Improvements Other Than Buildings	11,823,966	4,264,406	625,000	-3,639,406	-85.3%
6410	Equipment	11,711	134,575	100,475	-34,100	-25.3%
6420	Vehicles	0	0	71,000	71,000	100.0%
6810	Software	0	80,000	0	-80,000	-100.0%
	Total Capital Outlay	11,835,677	4,478,981	796,475	-3,682,506	-82.2%

Account Number	Account Description	FY2023 Actual	FY2024 Budget	FY2025 Proposed	Increase/Decrease Dollar	Increase/Decrease %
Interfund Transfers &						
9101	Transfers To General Fund	160,500	160,500	160,500	0	0.0%
	Total Interfund Transfers & Other Uses	160,500	160,500	160,500	0	0.0%
	Total Expenditures	12,992,916	6,101,853	2,551,171	-3,550,682	-58.2%

25% or more increase:

Software- Software Added

Vehicles- F150 ½ Ton Truck