

City of Tavares, Florida
Fiscal Year 2025

ADOPTED BUDGET





**ANNUAL BUDGET
FOR THE FISCAL YEAR 2024-2025
10/1/2024 THROUGH 9/30/2025**

CITY COUNCIL



Bob Grenier
Mayor



Sandy Gamble
Vice Mayor



Lori Pfister
Councilmember



Walter Price Sr.
Councilmember



Troy Singer
Councilmember





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tavares
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Tavares, Florida, for its Annual Budget for the fiscal year beginning October 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Overview





READERS GUIDE

What is included in this document?

The City's Adopted Budget provides a framework for the overall fiscal management of the City of Tavares for fiscal year 2024-2025. It includes both day-to-day operating funds, special revenue funds, debt service funds, and capital improvement funds.

This document is split into multiple sections: an introduction section, a city-wide summary, detailed budgets for all funds, a five-year Capital Improvement Plan, and a glossary.

Included in the **Introduction Section** is a letter from the City Administrator, executive summary, city profile, summary of the City's governmental structure, summary of the budget process, a budget calendar, the City's mission statement, and the City's organizational chart. The **City-Wide Summary Section** includes: revenue and expenditure summaries, a position summary, and multiple analysis pages.

How to read this document?

The Annual Budget is presented Citywide as well as by individual funds (department and division). The City currently has thirty-seven (37) funds including the General Fund, 21 Special Revenue Funds, 10 Proprietary Funds, and 5 Trust and Agency Funds. The General Fund is the largest of the funds and accounts for the majority of the City's total budget expenditures.

The General Fund is shown first followed by the Special Revenue funds, and then the Proprietary funds. Each fund includes revenues, and expenditures broken down by department (and division). The General Fund has the largest number of departments and accounts for the majority of the City's total budget. Each department includes an organizational chart; list of positions; a description of operations, goals and achievements; performance measures; and a line item budget with comparisons to prior years.

Have any questions?

If you have any questions regarding the material presented, please direct them to the Finance Director at 352-742-6212.





Date: September 20th, 2024

To: Mr. Bob Grenier, Mayor
 Mr. Sandy Gamble, Vice Mayor
 Ms. Lori Pfister, Councilmember
 Mr. Troy Singer, Councilmember
 Mr. Walter Price Sr., Councilmember

Re: Adopted Fiscal Year 2025 Budget

Honorable Mayor and Members of the City Council:

It is my pleasure and privilege to present to you the Adopted Fiscal Year 2025 Budget (October 1, 2024, through September 30, 2025) for the City of Tavares. The City's annual budget is an essential tool that serves as a fiscal roadmap for the upcoming year. The budget document is a financial plan, intended to articulate the previously established goals and objectives set forth by the City Council. It determines the manner in which services will be provided to the community, and its adoption is one of the most important actions the City Council takes.

I am proud of the efforts made by staff to formulate a document that demonstrates the financial health of the City while meeting many of the City Council's goals for the next Fiscal Year. One goal of the City Council that I was unable to achieve in this budget is a reduction in the millage rate.

The millage rate has increased from 6.5950 to 6.7756, as compared to the past several years where it has decreased every year. As our city grows, it's essential for the government to keep pace to maintain the high quality of services the city currently provides. While a millage rate increase is necessary for fiscal stability and to maintain current service levels, I have tried to strike a balance to ensure service levels remain intact without jeopardizing the City's financial future. This millage rate increase is essential to maintaining service levels, hiring new employees, and providing departments with the resources they need. The increase will allow the city to provide competitive pay increases and hire the new positions discussed below (including seven new Public Safety Positions for Police and Fire).

Some collective goals set by the City Council that have been met in this adopted budget include the following:

1. Provides a similar level of service.

2. Fairly and competitively compensate employees to attract and retain high quality employees.
3. Increases General Fund reserves to meet GFOA standards.
4. Continue and finish projects already in progress.
5. Continue to pursue grants.
6. Continue to lower debt, and no new debt.

All of these goals have been met in the budget. My comments on each goal follow below:

1. **Provide a similar level of service** – Service levels remain similar in all departments except for the Information Technology, Fire, and Streets Management Departments as follows:

A) Information Technology – The budget reflects an increased emphasis on network security and communication. Protecting sensitive data and critical infrastructure from cyber threats is a critical function of IT. The IT Department will replace older network equipment and procure new network security software to enhance network security while maintaining compliance with all Federal and State laws.

B) Fire Department – The hiring of three new Firefighters increases minimum staffing at Station 29 to three (3) on a truck to match the same staffing level at Station 28, thereby increasing safety and level of service.

C) Streets Management – The budget reflects an increased emphasis on maintenance of roads and sidewalks. One (1) new Maintenance Worker is budgeted to assist with traffic control, removal and replacement of sidewalk panels and concrete curb, pavement repair, removal of roadway obstructions, and street sign replacements. Additionally, one (1) new Engineering Inspector is Adopted to ensure that the construction of roads, storm drainage, utilities, and other required improvements listed on approved plats or site plans qualify for acceptance by the City.

Note: Although the new positions listed below do not “increase” the level of service, they are additional and needed to maintain the city’s current levels of service and thus reflected in the Adopted Budget:

- i. **Seven (7) New Public Safety Employees** – in addition to the three new firefighters mentioned above, the Adopted budget includes one (1) new Fire Inspector, two (2) new Police Officer, and one (1) new Police Records Assistant. These new positions will help maintain the level of service provided by the Police and Fire Departments as the City has and continues to grow.

- ii. **One (1) New Staff Assistant** – the Economic Development Department has been a department of two for many years. As more businesses come in, and more people attend city events, it has become necessary to hire a new staff assistant to maintain the level of service provided by the department. The staff assistant will assist the Department Director with day-to-day operations and assist the City's Special Events and Operations Manager with planning and operating city events.
 - iii. **One (1) New Library Assistant** – program attendance at the library has increased from 5,554 people in Fiscal Year 2022 to an estimated 11,730 people in the upcoming fiscal year. As the City grows the number of people participating in library programs has doubled in the last two years. A new library assistant is Adopted to address this growth and to provide adequate staffing.
 - iv. **One (1) New Facility Specialist** – the Community Services Department manages and operates nine (9) baseball/softball fields, one (1) multipurpose athletic field, one (1) open turf field, and three (3) batting cages at the Fred Stover and Woodlea Sports Complexes. Last summer, the department also acquired the new 25-acre Golden Triangle Regional Park - East Campus and has full care, custody, and control over the outdoor property. Additionally, the Department is responsible for the City's Civic Center, TRA Room, and Ingraham Center. An additional, dedicated staff member is necessary to meet the needs of the sports facilities the department operates and manages. *Note: Fred Stover Sports Park is in the process of being sold to the School Board of Lake County, FL however, the Community Services Department will remain responsible for the full maintenance, upkeep, mowing, lining, and preparation of the two youth baseball fields where Babe Ruth games are played.
- 2. **Fairly and competitively compensate employees to attract and retain high quality employees** – The Adopted Budget includes an 8.0% pay increase for all employees. This increase positions Tavares competitively in terms of salaries and benefits compared to other local municipalities.
- 3. **Increase General Fund reserves to meet GFOA standards** – The City has steadily increased the General Fund reserve balance to meet GFOA recommendations year after year. This budget increases the estimated General Fund reserve balance to \$6,888,993, or 24.32% of total General Fund expenditures. At this level, reserves exceed the GFOA recommendation of two months of operating expenditures by about one month.
- 4. **Continue and finish projects already in progress** – The following projects are ongoing and scheduled to be completed in Fiscal Year 2025.

- A. Aesop's Pond Improvements.
 - B. Woodlea Road Water and Wastewater Extension (Peninsula) project.
 - C. Seaplane Base Tav-Lee Trail safety reroute project.
 - D. Woodlea Sports Park upgrades.
5. **Continue to pursue grants** – Grant dollars are budgeted, and grants will continue to be pursued:
- A. A FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant to hire three Firefighter/Paramedics is reflected in the budget. The grant will fund 75% of the cost for the three positions for one year (\$244,288). The remaining 25% of the cost is budgeted in the General Fund Fire Department budget.
 - B. Grants for the Aesop's Pond and St. Clair Abrams Stormwater Pond Improvements will be re-budgeted in FY 25 during the "Carry-Forward" budget amendment process.
 - C. Additional Grants for Recreational Trail, and Storm Water and Utilities projects will be pursued and budgeted at such time as they are awarded in FY 25.
 - D. An existing State Revolving Loan is in progress, and will be carried forward, for the Lake Hermosa Booster Pump Project. The loan once approved will include a Loan Forgiveness Grant component in the amount of \$1,447,038.
6. **Continue to lower debt and no new debt** – No new debt is Adopted in the budget (except for the existing State Revolving Loan for the Lake Hermosa Booster Pump). All new capital items and projects in the Adopted budget are funded by paying as we go. The demolition of the former Public Works Facility and construction of a temporary parking lot will be funded by utilizing General Fund reserves, in lieu of procuring debt financing.

This budget compensates employees fairly, continues and finishes projects, pursues grant opportunities, meets GFOA recommendations for General Fund reserve balances, continues to pay down City debt, and maintains a similar level of service to the prior year. The adopted budget was developed during a period of economic uncertainty. While the economy continues to grapple with recessionary challenges, including inflation, spiking gas and housing prices, supply shortages, and construction cost escalations, Tavares remains committed to a conservative and fiscally cautious approach.

Tavares is in a strong financial position. Thanks to smart policies set by the City Council and exceptional staff, the City has achieved a sustainable General Fund reserve level that exceeds recommendations from the Government Finance Officers Association (GFOA). Looking ahead, the City faces **two significant financial challenges**: recruiting and retaining employees and dealing with high inflation. Although inflation rose to a high of 9.06% experienced nationally in June 2022, it is steadily coming back down. To address high inflation, reserve balances have been increased. The adopted budget considers these inflationary figures and the need to cover increased costs for services

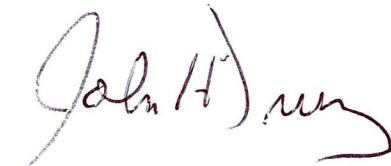
while remaining competitive. As part of this, an 8.0% pay increase for all employees is included to aid recruitment and retention.

The Adopted Budget also acknowledges the effect of rising inflation on the Tavares community. Efforts have been made to minimize passing on the cost of inflation to the community without compromising service levels. Except for the expenditures discussed above, no increases in service levels are programed in this budget. To achieve the goals set forth above and address price increases many budget cuts were made. The items that have been cut from the FY 2025 Adopted Budget can be found in the cut list section at the end of this document.

This budget was developed by analyzing financial conditions of the past, present, and future. Frameworks were established using financial principles that will sustain fundamental functions of the City for years to come.

As you read this document, please do not hesitate to contact me or Lori Houghton, Finance Director, if you have any questions. An Executive Summary of this document follows.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "John H. Drury", with a stylized flourish at the end.

John H. Drury
City Administrator



Budget Summary



EXECUTIVE BUDGET SUMMARY

ADOPTED BUDGET - FISCAL YEAR 2024-2025

The City of Tavares Adopted Fiscal Year 2024-2025 General Fund budget includes revenues and expenditures totaling \$28,321,767. This represents a General Fund increase of 12.48% and an overall increase (all funds) of 7.69%. The adopted budget includes the following:

General Fund:

- A millage rate increase from 6.5950 mills to 6.7756 mills, and a debt service millage rate decrease from 0.1817 to 0.1601 mills.
- A 8.0% pay increase for employees.
- Health insurance premiums contributed by the City are budgeted at a 4% increase over prior year. The City contributes the same amount toward the HMO and PPO plans (PPO employees pay the excess over the City's HMO Contribution).
- A decrease in workers' compensation insurance of 29.30%.
- An estimated increase for FRS Contributions (10.00% over prior year for all classes).
- Various increases for Electric, Water, and Gas costs.
- Adopted Position Changes for Fiscal Year 2025:
 - General Fund
 - ◆ Two full-time Police Officers.
 - ◆ Full-time Records Assistant (for Police).
 - ◆ Three full-time Firefighter/Paramedic.
 - ◆ Full-time Fire Inspector.
 - ◆ Full-time Engineering Inspector
 - ◆ Full-time Streets Maintenance Worker.
 - ◆ Full-time Staff Assistant (for Economic Development).
 - ◆ Full-time Library Assistant.
 - ◆ Full-time Park Specialist.
 - ◆ Full-time Facility Specialist..
- The Adopted Budget includes a 12% decrease for General Liability and Property Insurance.
- Appropriate from reserves - \$265,000.
- Various operational cost increases.
- Demolish former Public Works site and construct temporary parking - \$265,000.
- New replacement computers - \$44,000.
- Christmas lighting program - \$190,300.
- July 4th program - \$55,000.
- Sidewalk grinding - \$20,000.
- West End Parking Phase 1, 2, &3 - \$990,040.

TIF Fund:

- Sponsored Events increase of \$47,242 (from \$260,076 to \$307,318).

Infrastructure Sales Tax Funds:

- Street paving/resurfacing - \$400,000.
- Double decker parking garage concept plan - \$45,000.
- Network file server - \$50,545.

- Replace Vehicle #115 Cab & Chassis - \$59,558.
- Four police cars - \$212,000.
- New Custodial Van - \$36,750.
- Public Safety Complex debt service - \$1,222,581.
- Capital Improvement Note 2020 debt service (wayfinding signs downtown, cemetery restrooms, Seaplane Base/Marina rebuild match, Wootton Wonderland reconstruction, police vehicles, bocce ball courts, pickleball courts, history museum, and splash pad rehabilitation at splash park) - \$228,336.
- Public Works Facility debt service - \$160,054 (50% of total debt service budgeted in Infrastructure Sales Tax fund, and remaining 50% budgeted in Solid Waste fund).
- Capital Improvement Note 2022A debt service for Fire/Rescue ladder truck - \$115,283.

Solid Waste:

- Public Works Facility debt service - \$160,054.
- Replacement garbage truck - \$417,979.

Water/Wastewater/Stormwater:

- Base read - \$170,000.
- Test and paint fire hydrants - \$65,000.
- Smoke test at Deer Island - \$60,000.
- SCADA software upgrades - \$50,000.
- Stormline repairs and lining - \$58,912.

Water/Wastewater Impacts and Water Wastewater Renewal & Replacement:

- Low pressure sewer system ISBA area - \$75,000.
- ISBA utility master plan - \$100,000.
- ISBA study: extension of sewer lines - \$50,000.
- Lift station rehabilitation - \$300,000.

Other Budget Notes:

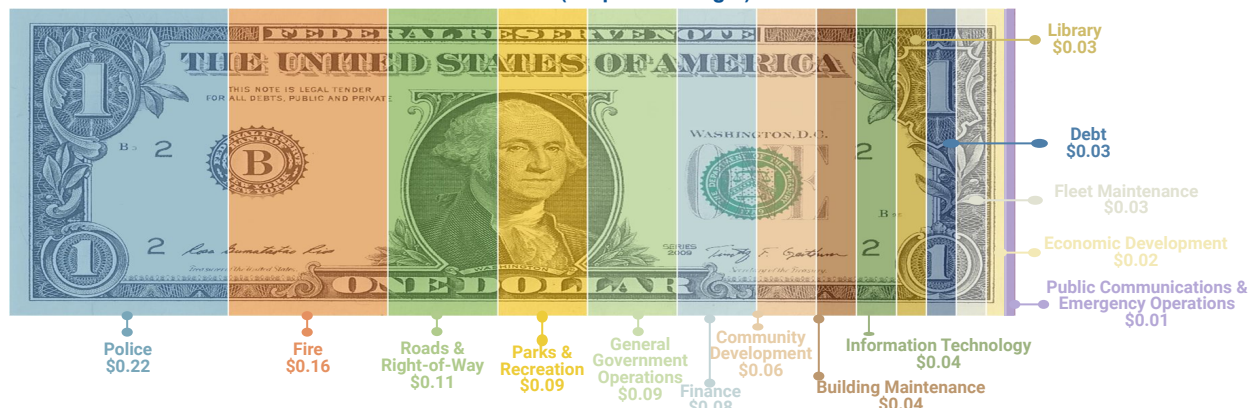
Capital expenditures are included within the General Fund, Police Impact Fee Fund, Infrastructure Sales Tax Funds, Pavilion Fund, Water and Sewer Operating Fund, the Water and Sewer Impact Fee Fund, the Water and Sewer Renewal & Replacement Fund, the Solid Waste Fund, and the Stormwater Fund. A listing of all capital expenditure items can be found beginning on page 628 of the Adopted Budget document.

The Fiscal Year (FY) 2024-2025 Adopted Budget includes two funds for Infrastructure Sales Tax. Fund 150 captures the Infrastructure Sales Tax of 2003 which sunset in December 2017. Fund 152 captures the Infrastructure Sales Tax approved by voters with receipts commencing January 2018. Debt service for the 2016 Capital Improvement Revenue Note for the Public Safety Complex is included in Fund 152.

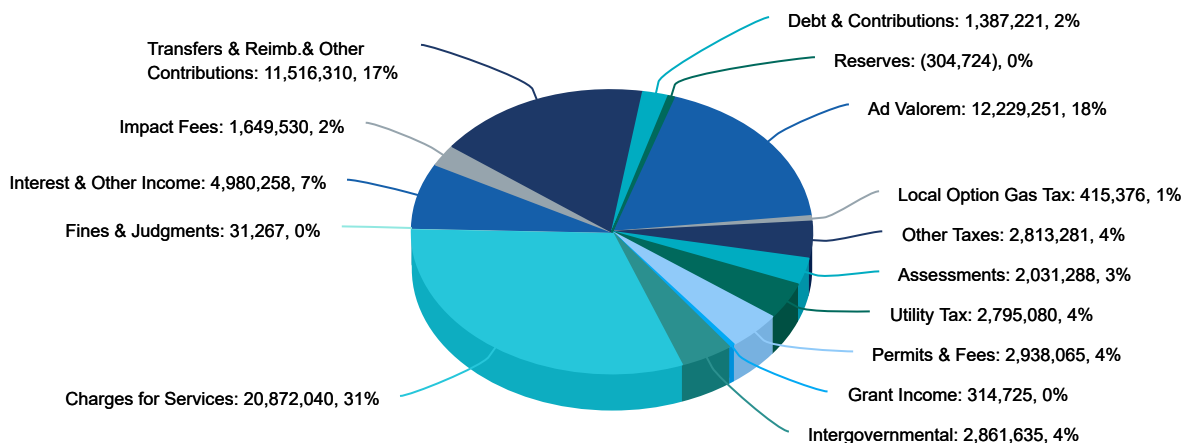
The FY 2025 Adopted Budget supports the City's commitment to provide a similar level of service to all city residents, thus the Adopted Budget includes and continues the Fire Assessment at 100%.

The Adopted Budget is expected to maintain a General Fund reserve level of 24.3% or \$6,888,993. This amount excludes reserves from the restricted Building Permit fund.

Breaking Down a Dollar of Your City Property Taxes FY 2025 (Proposed Budget)



Estimated Revenue - All Funds by Category



Millage Rate

A Historical Perspective – In 2007, the Florida Legislature passed House Bill HB-1B requiring dramatic cuts in local municipal budgets. This bill required cities to roll back taxes to the roll back rate and reduce millage rates further by a state-calculated percentage based on historical growth trends. In order for cities to adopt a rate higher than the maximum millage allowed, a unanimous vote of the elected body was required. In January 2008, the voters of Florida approved a referendum known as “Amendment 1” that further reduced the allowable millage that a city could assess. Amendment 1 provided an additional Homestead Exemption of \$25,000, and provided Florida residents the ability to take their accrued “Save Our Homes”¹ savings/benefits with them to other Florida counties. In addition, the Florida Legislature passed a “glitch bill” to further restrict the maximum millage that cities could adopt.

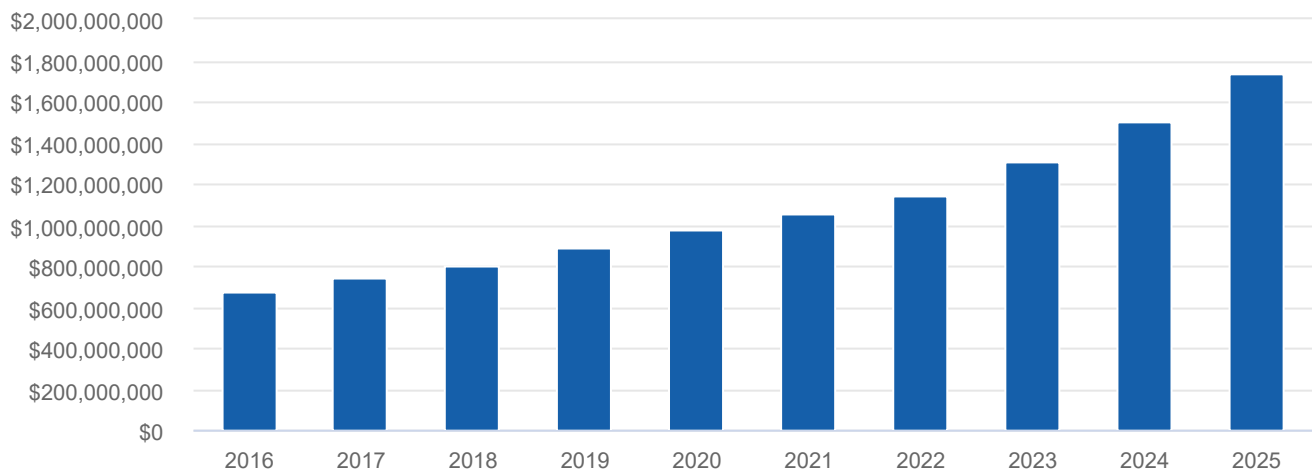
As a result of these changes and the economic environment between FY 2009 and FY 2013, the City experienced **significant decreases** in taxable assessed values, 4.88% in 2009, 6.81% in 2010, 16.52% in 2011, 7.68% in 2012, 5.63% in 2013, or a combined decrease of \$324,415,049 between FY 2009 and FY2013, a **decrease of 41.5%**.

The impact of legislative changes and the economic environment had a significant effect on the City's budget during this time period which required significant reserve appropriations in order to maintain service levels to City residents. The impact of legislative changes, and the economic conditions of the recent past all contributed to significant decreases in taxable values for the City of Tavares, which decreased available ad valorem revenue streams. FY 2014 provided the City the first year of positive growth in Assessed Value of 2.28%. A significant portion of the growth was attributed to gains in new construction such as the Osprey Lodge, the Big House, and three Lakeside downtown hotels.

Beginning in FY 2014 the City began to see small increases in taxable values which continue today. Some of these increases were attributed to new construction which includes the Tavares Crossing, new hotels on the Ruby Street Waterfront, Atwater Apartments, surgical center, and construction restarts in subdivisions that were stagnant due to the recession.

Adopted Budget – The FY 2025 Adopted Budget includes a Millage Rate of 6.7756 mills which is 0.18 mills or 2.74% more than the prior year millage rate of 6.595. The Millage rate is 12.55% above the estimated roll-back rate of 6.0359. The Millage rate for the Adopted Budget is based on the property appraisers best estimate provided on 5/31/2024.

Historical Ad Valorem Taxable Values



Community Redevelopment District – TIF

The City's Community Redevelopment area is comprised of two districts. Properties within both districts experienced decreases in taxable values over the same period as the General Fund (FY2009 - FY2013) as a result of the legislative changes discussed above and the related economic environment.

Historical Values for TIF Districts

Fiscal Year	Taxable Value	Gains	Estimated Revenue
2016	45,849,022	652,568	155,104
2017	49,679,555	3,830,533	191,024
2018	52,551,202	2,871,647	221,371
2019	55,607,689	3,056,487	293,890
2020	60,797,030	5,189,341	337,337
2021	66,442,602	5,645,572	403,656
2022	70,451,589	4,008,987	460,609
2023	77,173,023	6,721,434	543,908
2024	85,707,813	8,534,790	601,984
2025	96,265,649	10,557,836	763,485

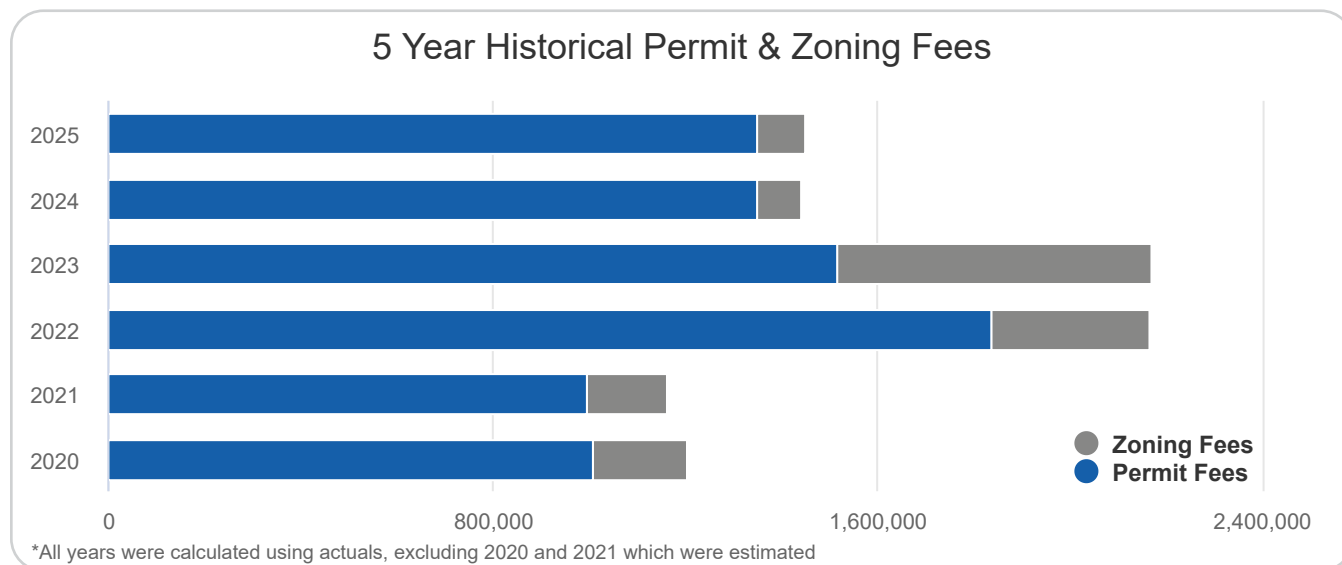
Combined taxable values for both districts experienced an increase over the prior year. Combined values are expected to increase from \$85,707,813 to an estimated value of \$96,265,649 for FY 2025. Revenue for the fund is derived from the annual assessed value incremental increases.

Other Taxes and Franchise Fees

As included in the FY 2025 Adopted Budget, General Fund revenues from sources other than Ad Valorem taxes (and excluding debt proceeds, roll-overs, grants, transfers, and reimbursements) are expected to total \$9,470,596. This decrease of 2.26% is attributable to estimated increases in state revenue sharing and utility tax revenue collections, and \$525,000 in additional revenue in the prior year for the sale of Stover Fields.

Permits and Fees

The FY 2025 Adopted Budget includes an estimated increase in permit and zoning revenues of 0.69% over the prior year. This represents expected building related activities for the upcoming fiscal year. Staff expects building permit activity to increase from that of the prior year due to current local economic indicators. It should be noted that various economic factors affect the stability of this revenue stream.

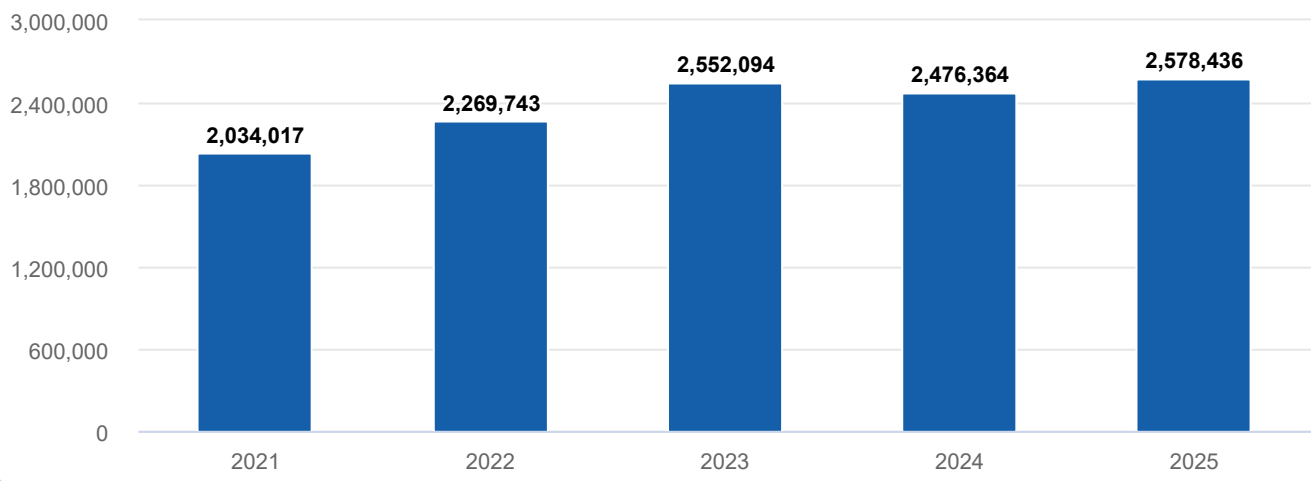


Intergovernmental Revenue

General Fund revenues for this category are received from the State of Florida Department of Revenue and various other government agencies. Some of the revenues included are Municipal Revenue Sharing, Half-Cent Sales Tax, Florida Department of Transportation Cost Shares, and County Aid to Libraries. Intergovernmental revenues are expected to increase by 3.50% in FY 2025.

State Shared Intergovernmental revenue used for operating purposes (including the Half Cent Sales Tax) is expected to increase by 4.12%. State Shared Intergovernmental revenues make up the bulk of intergovernmental revenues. Increase differences in State Shared Revenues can be attributed to the economic environment as well as legislative changes.

5 Year Historical State Shared Revenue



Charges for Services

This revenue source includes Recreation Services in the General Fund as well as fees for services provided in the Water/Wastewater, Solid Waste, Stormwater, Seaplane Base and Pavilion Funds. The Water/Wastewater Fund is expected to experience an increase in service fee collections of 8.89%; this increase is attributable to growth, and normal rate increases as outlined in the 2021 rate study (no rate increases in FY 2025). A rate study for revenue sufficiency as required by City debt covenants was completed in September 2021. The updated rate study suspends the annual CPI+1% increase (until 2026) for water, wastewater, and reclaim water, and instead provides a 1.95% increase over the next four years. It is expected that actual consumption will also affect the overall revenue stream in the coming year.

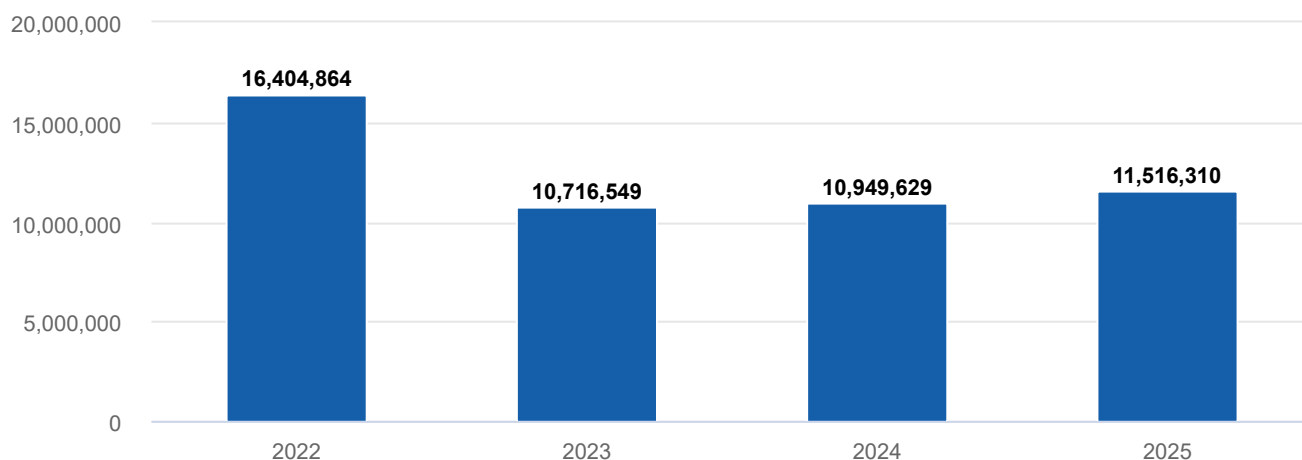
The Stormwater Fund budget does not include a fee increase for FY 2025. A Rate Study was completed in FY 2021 to address revenue sufficiency as it relates to debt requirements. Stormwater Rates were included in the rate Study and approved by the City Council.

Inter-fund Transfers

Inter-fund transfers represent a major source of funding in the General Fund. Transfer amounts remain relatively constant. *Operating* transfers and *reimbursements* presented a increase over the prior year amount of 6.74%. The increase, excluding fire assessment and building permit transfers, is attributable to improved cost allocations of internal service departments, a transfer from the General Fund to the Stormwater fund to reimburse for Right-of-Way services, and a few one-time expenditure reimbursements in the prior year.

Transfers from the Water/Wastewater Operating Fund to the State Revolving Loan Debt Service Restricted Fund represent debt service obligations of the Wastewater Plant Expansion Project, Water Plant upgrades, the Reclaim Project Preconstruction Loan, and the CRA Water and Wastewater projects. In addition, the General Fund includes transfers from the Fire Assessment Fee Fund for assessable fire service costs.

Transfers & Reimbursements



*Includes all transfers and reimbursements

Fund Balance/Retained Earnings (Reserves)

It is essential for governments to maintain adequate levels of unreserved fund balance to mitigate current and future risks (i.e., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Levels of unreserved fund balance are a crucial consideration as well in long-term financial planning.^a Fund balance reserves are mitigating factors in assessing a city's bond rating, which correlates to lower costs for debt financing and borrowing.

As levels of unreserved fund balances fluctuate from period to period, the measures considered, according to the Government Finance Officers Association (GFOA), should be considered within the broader context of long-term forecasting to avoid the risk of placing too much emphasis upon the level of unreserved fund balance in the General Fund at any one time. In practice, acceptable levels of unreserved fund balance typically are less for larger governments than for smaller governments.^a One reason for this difference is simply the extent of the amounts involved in the case of larger governments. Larger governments typically have more diversified revenues and expenditures, thus requiring less unreserved fund balance to protect against volatility.^b

Although the City does not have a formal fund balance policy, the City has practiced good fiscal management in maintaining fund balances within acceptable limits. The GFOA suggests minimum fund balance limits of no less than two months of regular operating expenditures for the General Fund. The 2024-2025 Adopted Budget estimates General Fund unreserved fund balance at 24.3% or \$6,888,993 at 9/30/2025. This excludes reserve amounts restricted for Building Permit Operations; with Building Permit Reserves, total General Fund Reserves are estimated at 33.5%. The City has steadily increased the General Fund reserve balance to meet GFOA recommendations year after year.

A table of current and projected fund balances for the General Fund, Water/Wastewater fund, and other Major funds are displayed below:

Estimated Reserve Balances at 9-30-2025

	Estimated Reserves 09/30/24	Projected Revenues FY 2025	Projected Expenditures FY 2025	Estimated Reserves 09/30/25
General - Operating	8,030,913	27,179,847	28,321,767	6,888,993
General - Bldg Permits	2,483,889	122,446	-	2,606,335
TIF Fund	(126,460)	765,536	660,173	(21,097)
Infrastructure - 2003	121,693	-	-	121,693
Infrastructure - 2018	1,924,152	2,488,791	2,623,337	1,789,606
Water/Wastewater	9,296,396	13,544,365	13,363,383	9,477,378
W/WW Impacts & RRI	13,519,837	4,105,843	4,358,122	13,267,558
Solid Waste	1,385,292	4,495,173	5,024,431	856,034
Stormwater	586,526	2,299,588	2,272,565	613,549
Seaplane Base	(102,296)	1,074,638	1,046,850	(74,508)
Pavilion	(2,284,843)	872,078	849,044	(2,261,809)

*Pavilion Fund and TIF Fund Balances are negative due to Long-term Internal Loan Balances. General – Bldg Permits includes Fund 115 & 153 (Building Permits and Road Construction)

New Positions

The FY 2025 Adopted Budget includes 13 new full-time positions:

- Two full-time Police Officers.
- Full-time Records Assistant (for Police).
- Three full-time Firefighter/Paramedic.
- Full-time Fire Inspector.
- Full-time Engineering Inspector
- Full-time Streets Maintenance Worker.
- Full-time Staff Assistant (for Economic Development).
- Full-time Library Assistant.
- Full-time Park Specialist.
- Full-time Facility Specialist.

The following table provides an overview of funded positions:

Governmental Funds

Public Safety - Police (Includes Admin Positons)	40.5
Public Safety - Fire (Includes Admin Positions)	34.0
General Government	
(Admin, Gen Ovrhd, Fin/Tech, City Clerk, HR, Legal, Pub Comm & Fleet)	36.0
Economic Development	3.0
Physical Environment	
(Comm Dev, Physical Environment, and Parks Management)	29.0
Culture & Recreation	
(Library, Community Svcs-Parks Oper/Rec)	18.5
Total General Fund	161.0
Community Redevelopment - TIF FUND	-
Total Governmental Funds	161.0

Enterprise Funds

Water/Wastewater	30.0
Solid Waste	9.0
Stormwater and Right-of-Way Management	9.0
Seaplane Base	7.0
Pavilion Fund	5.5
Total Enterprise Funds	60.5
Authorized Full-time Equivalent Positions	221.5

FT Equivalency for PT Positions is based on the % of hours worked of 2080 hrs.

Seasonal Positions - not shown

Personal Service Wages and Benefits

- The FY 2025 Adopted Budget assumes a 8.0% pay increase for employees.
- Overall salaries and benefits for the City increased \$2,559,951 or 12.17% from prior year; this increase can be attributed to pay increases of 8.0% effective October 1, 2024, new positions, and health insurance increases.
- Health insurance premiums contributed by the City are budgeted at a 4% increase over prior year. The premium rates employees pay has increased an equal percentage to match the City contribution's increase. PPO members may contribute a significantly higher amount as City contributions will be the same for HMO and PPO.
- Pension contributions are budgeted at 10% increase for FRS Regular Class, FRS Special Risk Class, FRS Senior Management Class, and FRS Elected Officer Class.
- FRS Contributions are budgeted at blended rates for the year due to anticipated rate increases effective July 1, 2025.
- Police and Fire pension contributions include all wage enumerations with the exception of over-time, which is capped at 300 hours per year. The over-time limitation is due to legislative restrictions. Firefighters are budgeted at 30.575% and Police Officers are budgeted at 57.020%. Firefighters and Police members in FRS are budgeted at 33.57% in the FRS Special Risk Class. Effective June 1st 2019 all new public safety employees are automatically enrolled in the Florida Retirement System.
- Workers' Compensation insurance/benefits increased 10% for the 2024-2025 fiscal year.

	Wages & Benefits Budget 2024	Wages & Benefits Budget 2025	Increase	Percentage Change
General	15,559,112	17,869,950	2,310,838	14.85%
Water/Wastewater	3,042,047	3,179,779	137,732	4.53%
Solid Waste	756,928	772,056	15,128	2.00%
Stormwater	778,784	839,135	60,351	7.75%
Seaplane Base	472,295	483,918	11,623	2.46%
Pavilion Fund	419,437	443,716	24,279	5.79%
Total Wages & Benefits	21,028,603	23,588,554	2,559,951	12.17%

Operating Expenditures

Expenditures related to operational activities (Wages & Operating Materials) increased \$4,299,403 or 10.48% for all operating funds. Contributions to this increase include:

- Increases in wages and benefits (pay increases, health insurance, pension, workers' compensation, four new positions, and two deferred positions).
- Expenditure increases for fuel, utility services, landfill, and contractual services.
- Increases for transfers from the Water/Wastewater Operating to the SRF Debt Service Fund for debt service obligations.

City of Tavares Operational Expenditures (Wages & Operating)

	Original Budget 2024	Adopted Budget 2025	Increase (Decrease)	Percentage Change
General	22,110,380	25,226,524	3,116,144	14.09%
TIF Fund	327,051	379,883	52,832	16.15%
Water/Wastewater	10,885,542	11,627,161	741,619	6.81%
Solid Waste	4,062,138	4,281,398	219,260	5.40%
Stormwater	2,015,207	2,158,653	143,446	7.12%
Seaplane Base	1,018,633	1,015,850	(2,783)	-0.27%
Pavilion Fund	624,600	653,485	28,885	4.62%
Total	41,043,551	45,342,954	4,299,403	10.48%

Note: Table includes transfers. Table does not include capital, debt or community grants.

Debt Service

The FY 2025 Adopted General Fund Budget includes appropriations for transfers to the debt service fund for the Wootton Park Capital Improvement Note, the Unpaved Road Capital Improvement Note, the Capital Improvement Note Series 2016 (Security Improvements), the Capital Improvement Note Series 2014 (Police Cars), and the Capital Improvement Note Series 2018 (Police Cars and Fire Truck).

The Infrastructure Sales Tax Fund includes debt service appropriations for the Capital Improvement Revenue Note, Series 2016 and 2017 for the Public Safety Complex, Capital Improvement Note 2020 for various capital projects, and Capital Improvement Note 2023 for a new Fire Department ladder truck. The Pavilion Fund includes appropriations for Debt Service obligations for the Capital Improvement Revenue Note, Series 2013 for the Pavilion Project.

Appropriated debt service for enterprise funds for the FY 2025 Adopted Budget includes lease payment obligations for capital equipment purchases made in prior fiscal years as well as obligations under the State Revolving Loan Fund: Drinking Water, Reclaim, Water Storage, CRA Water Improvements, CRA Wastewater Improvements, Water/Wastewater Refunding Bonds Series 2012A&B. The Adopted FY 2025 budget includes debt service payments for a new Public Works Facility.

City of Tavares Debt Service Payment Obligations

	Original Budget 2024	Adopted Budget 2025	Increase (Decrease)	Percentage Increase (Decrease)
General	-	-	-	-%
Police Impact Fees	18,977	18,977	-	-%
Fire Impact Fees	18,977	18,977	-	-%
Infrastructure	1,727,987	1,727,254	(733)	(0.04%)
Debt Service Fund	1,188,836	1,186,087	(2,749)	(0.23%)
Water/Wastewater	736,248	738,078	1,830	0.25%
State Revolving Loans	2,413,344	2,404,478	(8,866)	(0.37%)
Sunset View Spec Asses	128,498	126,644	(1,854)	(1.44%)
Solid Waste	159,955	160,054	99	0.06%
Stormwater	-	-	-	-%
Pavilion	195,575	195,559	(16)	(0.01%)
Total	6,588,397	6,576,108	(12,289)	(0.19%)

Capital Expenditures

The FY 2025 Adopted Budget includes capital expenditures totaling \$5,439,714 (excluding capital grant matches). The capital expenditures represent a decrease from the prior year budget in the amount of -\$582,180 or -11.99%.

Capital Expenditures - Comparison to Prior Year

	Original Budget 2024	Adopted Budget 2025	Increase (Decrease)	Percentage Increase (Decrease)
General	1,243,644	1,372,240	128,596	10.34%
TIF	-	-	-	-%
Police Impacts	-	-	-	-%
Fire Impacts	-	120,000	120,000	-%
Park Impacts	334,800	-	(334,800)	(100.00%)
Infrastructure	940,325	896,083	(44,242)	(4.70%)
Grants	-	-	-	-%
Capital Projects	-	-	-	-%
Water/Wastewater	719,500	896,500	177,000	24.60%
W/WW Impacts	325,000	535,000	210,000	64.62%
W/WW RR&I	725,900	892,000	166,100	22.88%
Solid Waste	334,086	582,979	248,893	74.50%
Stormwater	224,282	113,912	(110,370)	(49.21%)
Seaplane Base	-	31,000	31,000	-%
Pavilion	9,997	-	(9,997)	(100.00%)
Total	4,857,534	5,439,714	582,180	11.99%

Note: Table does not include capital grant matches budgeted in non-capital accounts. Library Major Collections are included.

Fund Types and Description

The City of Tavares uses funds and account groups to report its financial position and the results of operations. A fund is used to maintain control over resources that have been segregated for specific activities or functions. The City, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance.

A fund is a separate accounting entity with a self-balancing set of accounts. Generally Accepted Accounting Principles (GAAP) establish eleven fund types. Descriptions of the fund types used by the City of Tavares are listed below:

Governmental Funds – Five of the eleven fund types established by GAAP are Governmental funds. Generally, governmental funds account for activities financed through taxes, intergovernmental revenues, and other non-exchange revenues.

- **General fund** – The general fund is the chief operating fund of a local government. GAAP prescribes that the general fund be used “to account for all financial resources except those required to be accounted for in another fund.” The City’s General Fund is fund 001.
- **Special revenue funds** – funds that account for certain revenues raised for a specific purpose. This is generally due to legal requirements, financial administration, or GAAP requirements. The City of Tavares uses special revenue funds for Police Education (102), Police Automation (103), Community Redevelopment-TIF (105), Special Event Fees (106), Police Impacts (110), Fire Impacts (111), Police Forfeitures (112), Park Impacts (114), Freedom Flag (117), Fire Assessment Fund (122), Infrastructure Sales Tax-2003 (150), Infrastructure Sales Tax-2018 (152), Grants (151), ARPA (155), and Pavilion (406).
- **Debt service funds** – accounts for resources to meet current and future debt service requirements on general long-term debt. The City accounts for General Government and General Obligation Debt in Debt Service Fund (201).
- **Capital project funds** – used to account for major capital acquisition and construction activity for General Government. The City accounts for major General Government projects in the Capital Project Funds (301, 302, 303, and 304) (Ex.: Street Construction for unpaved streets, facilities, Seaplane Base rebuild, etc.).
- **Permanent funds** – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used. The City utilizes Permanent Funds for the Mildred Hunter Playground Fund (605) and the Library Building Fund (606).

Proprietary Funds – Two of the eleven fund types established by GAAP are classified as proprietary funds.

- **Enterprise fund** – used to report activities for which a fee is charged to external users for goods or services. Water/Wastewater Operations (401), Water/Wastewater Impacts (441), Woodlea Plant Expansion (444), SRF Loan (445), and Sunset View Sewer Assessment (447) are enterprise funds used by the City, as well as Solid Waste Services (402), and Stormwater (403), and the Tavares Seaplane Base (405)
- **Internal service funds** – used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The City currently does not have internal service funds.
- **Fiduciary funds** – should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs. The City utilizes fiduciary funds to account for Police, Fire, and the Empower General Employees Retirement funds.

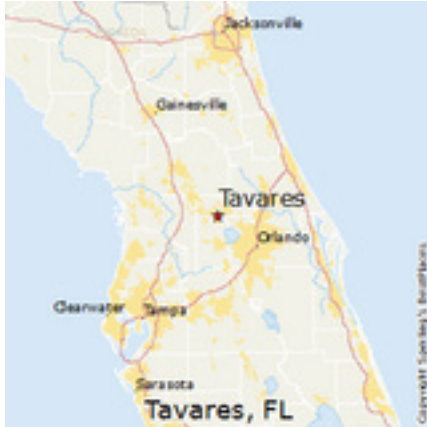
^a In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the “Save Our Homes” or “SOH” cap.

^b The tax rollback rate is the tax rate that would bring in the same amount of dollars from the previous year.



CITY PROFILE

About Tavares



Known for its small town charm and feel, and its picturesque beauty Tavares is nestled between a chain of lakes, and world famous waterways located 20 miles from Orlando. Tavares forms one part of Central Florida's "Golden Triangle". The cities of Mount Dora and Eustis form the other two parts of the triangle. The Tavares chain of lakes includes Lake Dora, Lake Harris, Lake Griffin, and Lake Eustis. Lake Dora and Lake Eustis are connected by the Dora Canal which is known as one of the most beautiful waterways in the world.

Now known as America's Seaplane City due to the prominence of seaplanes and boating activities in the chain of lakes, Tavares began as the industrial and railroad center of Florida due to its central location. Tavares was founded in 1880 by Maj. Alexander St. Clair-Abrams, a railroad and newspaper executive who initially sought to develop the town as a tourist destination, but later made the decision that its location would result in it becoming the industrial and railroad center of Florida.

A native of New Orleans, St. Clair-Abrams moved to New York and began a career as a reporter and editorial writer for the New York Herald. After a stopover in Atlanta - long enough to start a newspaper - he moved on to Florida in 1875 for health reasons and began practicing law in Orlando.



As a private attorney, he built up a large law practice in Orange County and accumulated wealth in land investments, stocks, bonds and citrus. In 1880, he laid out the streets in Tavares and four years later laid out the entire town on the extensive land he owned. He invested hundreds of thousands of dollars developing downtown Tavares, first as an exclusive tourist attraction, then as an industrial and rail center.



In its early years Tavares faced a series of devastating challenges that lead to the town becoming nearly abandoned. In 1888 a fire destroyed the business section of the town. The bank, hotel, sawmill, wharves, lumber mill, abstract company, and other buildings were all lost in the blaze. The industrial and rail center being built downtown was built alongside a booming citrus industry; however, in 1894 and 1895 freezing air temperatures destroyed nearly all of the citrus crop. Despite these setbacks Tavares recovered over time. Population slowly increased and citrus made a comeback and was a staple of the community until the 1980 freezes.

St. Clair-Abrams hoped to make Tavares the capital of Florida. His dream may have been realized until the 1888 fire. Later that same year the state legislature removed Tavares from consideration for the new state capital. Although Tavares did not become the state capital it did become the de-facto capital of Lake County in 1888 when Tavares became the Lake County Seat. Today Tavares is a bustling city (incorporated in 1919) occupying a land area of 13.93 square miles with a population nearing 19,600. Tavares is known for easy going lakefront city lifestyle and scenic beauty.



Peninsular Hotel (destroyed in the 1888 fire).



The Tavares Seaplane Base opened in April 2010, and kicked off a major revitalization of the Tavares Waterfront District. Centrally located on the shores of Lake Dora Tavares Waterfront District visitors can: watch seaplanes land and take off from a 3,000-foot virtual runway, visit scenic Wootton Park, cool down at the Tavares Splash Park, host or attend a wedding at the Tavares Pavilion on the Lake, dine and shop at unique lakefront restaurants and stores, and take a pleasure cruise on the Dora Queen (a Louisiana style paddleboat replica). Visitors and residents alike can also enjoy 21 public park and recreational facilities, and

at least 12 special community events each year.

Statistics and Demographics

Population:	21,061
Persons under 18 years:	15.90%
Persons 65 years and over:	37.70%
White alone:	75.90%
Black or African American alone:	11.20%
Hispanic or Latino:	12.30%
Asian alone:	2.40%
American Indian and Alaska Native alone:	0.30%
Two or more races:	6.40%
Median value of owner-occupied housing units 2018-2022:	\$200,500
High school graduate or higher:	87.30%
Bachelor's degree or higher:	23.10%
Median household income (in 2022 dollars), 2018-2022:	\$54,271

Land Use

Agriculture:	10.00%
Residential:	50.00%
Commercial:	20.00%
Government (Tavares is the county seat of Lake County):	14.00%
Other:	6.00%

Style of Government

The City of Tavares operates using a strong Council-Administrator style of government. The City Council consist of five members that make legislative decisions, but leave day to day operational decisions to the City Administrator. The City Council is elected to two year terms that are staggered such that two council members are up for election in one year, and three in the next. The City Council meet on first and third Wednesdays of each month.

The City Administrator is responsible for implementing the City Council's directives, day to day operations of the city, and preparing the annual budget. The City charter dictates a line item style budget. Everything the City purchases is enumerated in the Council-approved Adopted Budget passed yearly. The City Administrator employs a "zero based" budgeting approach. Under this approach, the budget is created from scratch every year instead of minor incremental changes being made to the prior year budget. The benefit to this approach is that each department head is forced to justify every budget expenditure request every year.

GOVERNMENT STRUCTURE

Introduction

The City of Tavares is a political subdivision of the State of Florida. It is governed by and derives its operating authority from the constitution and laws of the State of Florida. The City is empowered to levy a property tax on both real and personal properties located within its boundaries.

Fund Types and Description

In order to ensure the use of proper accounting and fiscal management, the City of Tavares uses fund and account groups consistent with the State of Florida Uniform Accounting System to report its financial position. A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City operates with three distinct fund types:

Governmental Funds – Governmental funds are used for tax-supported activities completed by the City. Governmental fund financial statements are reported with a focus on current financial resources (i.e., the modified accrual basis of accounting). There are five types of governmental funds: general fund, special revenue funds, debt service funds, and capital project funds.

Proprietary Funds – Proprietary funds are used to account for activities that resemble commercial activities performed by governments, and the basis of accounting and measurement focus of these funds reflect this resemblance. Proprietary funds use the accrual basis of accounting and the economic resources measurement focus (instead of the current financial resources measurement focus). Proprietary funds recognize revenues when they are earned and recognize expenses when a liability is incurred. There are two types of proprietary funds: enterprise funds and internal service funds. The City operates ten enterprise funds, and zero internal service funds.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds include pension trust funds for police, and fire employees. The accounting focus of fiduciary funds is similar to the focus used by proprietary funds.

Major and Non-Major Funds

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are generally at least 10 percent of corresponding totals for all governmental or enterprise funds and generally at least 5 percent of the aggregate amount for all governmental and enterprise funds. Major Funds are denoted below with the letter m in parenthesis (M). All other funds are considered non-major funds.

Governmental-Type Funds

The City's Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

General Fund

General Fund (M) – The City's primary operating fund, accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Special Revenue Funds

Various special revenue funds are appropriated to specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following funds are the major special revenue funds the City of Tavares appropriates:

Police Education Fund – To account for statutorily defined law enforcement education expenditures financed by fines levied in accordance with State Statute and local ordinance.

TIF Fund – Accounts for revenues and expenditures related to the operation of the City's two TIF (Tax Incremental Financing) districts.

Police Impact Fee Fund – To account for Police Impact Fee revenues generated from new development and capital expenditures related to the expansion of the Police Department (due to the new development).

Fire Impact Fee Fund – To account for Fire Impact Fee revenues generated from new development and capital expenditures related to the expansion of the Fire Department (due to the new development).

Police Forfeiture Fund – Accounts for funds associated with police seizures.

Park and Recreation Impact Fee Fund – To account for Park and Recreation Impact Fee revenues generated from new development and expenditures related to the expansion of park and recreation services.

Building Permits Fund¹ – To account for reserve funds for the building permit department generated by Building Permit Fee revenues.

Freedom Flag Maintenance Fund – To account for funds dedicated to the maintenance of the downtown Freedom Flag monument.

Fire Assessment – To account for revenues generated from the City's Fire Assessment fee.

Infrastructure Sales Tax Fund (M) – To account for Infrastructure Sales Tax revenues, and eligible infrastructure related capital expenditures and projects.

Grant Fund – To account for money received from grants, and grant expenditures.

Road Improvements¹ – To account for money received from loan proceeds for the purpose of road improvements.

ARPA Fund – To account for money received from the Coronavirus State and Local Fiscal Recovery Funds program established by the American Rescue Plan Act of 2021 (ARPA), and eligible expenditures and projects.

DEO Grant Fund – To account for money received from the Florida Department of Economic Opportunity for the construction of the Public Works Operation Center.

Debt Service – Accounts for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Capital Projects (M) – Accounts for large-scale projects of the general government.

Pavilion on the Lake Fund (M) – Accounts for the operation of the Tavares Pavilion on the Lake.

Proprietary Funds

Utilities Fund (M) – Accounts for costs of collection, treatment, and distribution of water, reuse water, and wastewater services.

Solid Waste Fund (M) – Accounts for the collection, transportation, and disposal of residential and commercial solid waste, yard waste, and construction debris.

Stormwater Fund (M) – Accounts for costs of maintaining and constructing drainage infrastructure to prevent stormwater runoff pollution.

Seaplane Base and Marina Fund (M) – Accounts for the operation of the Tavares Seaplane Base and Marina. Operations include a virtual airport (on Lake Dora), retail store (Prop Shop), marina, and related ancillary operations.

Water and Wastewater Impact Fee Fund (M)² – To account for Water and Wastewater Impact Fee revenues generated from new development and expenditures related to the expansion of water and wastewater infrastructure (due to the new development).

¹ These funds are included in the operating budget as separate funds for accounting purposes only. These funds do not meet legal requirements to be considered special revenue funds for reporting. Therefore, these funds are combined with the General Fund in the Annual Comprehensive Financial Report (ACFR).

² These funds are budgeted separately, but are combined and reported with the Water/Wastewater enterprise fund in the Annual Comprehensive Financial Report (ACFR).

Water and Wastewater Renewal Replacement and Investment (RR&I) Fund (M)² – Accounts for funds to provide for the renewal and replacement of water and wastewater capital infrastructure assets that are distinguished from new additions and improvements.

SRF Loan Construction (M)² – Accounts for SRF (State Revolving Fund) loan revenues and expenditures for capital project construction.

SRF Loan Debt Fund (M)² – Accounts for the payment of SRF loan debt principal and interest.

Sunset View Project Fund (M)² – To account for project expenditures for the Sunset View infrastructure upgrades.

Fiduciary Funds

Firefighter Pension Fund – Accounts for the defined benefit plan previously offered to firefighters (new fire department employees may elect to join the special risk class FRS program, but may not join the defined benefit plan).

Police Pension Fund – Accounts for the defined benefit plan previously offered to police officers (new police department employees may elect to join the special risk class FRS program, but may not join the defined benefit plan)

FINANCIAL POLICIES

Introduction

The City's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Administrator and the City Council. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and have helped maintain financial stability over the last 25 years. They are reviewed annually as a decision-making tool to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

1. Each year the City prepares a five-year capital improvement program (CIP) analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the capital update process.
2. The City will perform all capital improvements in accordance with the adopted CIP. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology.
4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.
 - c. Projects that significantly improve safety and reduce risk exposure.
 - d. Projects that are required to improve, maintain, or address industry change requirements for city infrastructure.
5. The classification of items as capital or operating will be determined by two (2) criteria – cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of \$5,000 or more.
6. The City will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
7. The first year of the five-year CIP will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the CIP document that is submitted to the City Council for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will work to maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.

14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing should not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 5% of the annual General Fund revenue.
18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition, budget amendments may be utilized to increase appropriations for specific capital projects.
19. The City will ensure that the annual adopted budget is a balanced budget. All funds budgets are considered balanced when appropriated expenditures do not exceed estimated revenues (estimated revenues = appropriated expenditures/expenses).

Revenue Policies

1. The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.
2. The City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process.
3. The City review and evaluate new revenue source opportunities to fund operating expenditures consistent with City Council goals.
4. The City shall establish all user charges and fees to recover all or a portion of associated costs of providing a service.
5. The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.
6. The City shall transfer 8% of the budgeted gross utility revenues in the Water/Wastewater Utility Fund and the Solid Waste Fund to the General Fund as a return on the City's investment in Utility and Solid Waste Infrastructure.
7. Annual transfers from the Water/Wastewater Utility Fund, the Solid Waste Fund, the Stormwater Fund, Building Fund to the General Fund will be calculated based on the prior year's audited CAFR expenditures.
8. The Water/Wastewater Utility Fund shall establish utility rates sufficient to support the revenue requirements of the short and long-term anticipated operating and renewal and replacement costs of the utility system, consistent with the goals and objectives of the City.
9. Transfers to the Water/Wastewater Renewal & Replacement Fund will be in accordance with guidance provided in the most recent Water/Wastewater Utility Rate Study (generally every five years).
10. Water/Wastewater Impact fees will be accounted for separately, and charged to developers for funding infrastructure expansion and related expenditure in accordance with Florida Statutes Sec. 163.31801.

Fund Balance Policy

The City will strive to maintain an unreserved General Fund balance at a level not less than 5% of annual General Fund expenditures.

A minimum 5% reserve balance in the General Fund will be calculated as a percentage of normal operating expenditures not inclusive of debt service, capital outlay, and other financing uses. The General Fund reserve will be used to cover short-term cash flow variations, economic downturns, and unforeseen emergencies.

Fund balance reserves for the Water/Wastewater Utility Fund shall be maintained at levels to meet debt service bond covenants, and will be maintained at an amount not less than 5%, or an amount not less than an amount equivalent to three months of the operating budget. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Cash Management/Investment Policies

On October 17, 2001, the City adopted the City of Tavares Investment Policy. The Policy was adopted in accordance with Section 218.415.F.S., and its underlying objective is to properly manage and diversify the City's investments to ensure 1.) the safety of capital 2.) liquidity to meet operating requirements, 3.) maximize investment return while minimizing investment risk, and 4) setting procedures to control risks and diversify investments.

The City's investment policy applies to all of the City's funds except deferred compensation and other employee benefit plans, which have other existing policies or indentures in effect.

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the City.

Debt Management Policy:

The City will issue debt in instances where it is a practical method for financing capital projects or major capital equipment. Debt should not be issued to cover operating expenditures.

The City will match the length of financing with the useful life of the asset being financed, wherever practical. The City will utilize the service of an outside financial advisor in the debt decision-making process. Refunding of existing debt should be periodically analyzed to take advantage of lower interest rates where possible. The City will adhere to bond covenants of each debt issue.

The City currently does not have a bond rating.

Legal Debt Limits:

The City of Tavares currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Asset Policy:

The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.

The City will capitalize all property, plant and equipment with a cost of \$5,000 or more with an estimated useful life of over one year. Short-lived assets which do not meet the capital asset threshold will be budgeted as operating durable goods. Computers and Police firearm purchases will be capitalized regardless of cost.

Capital assets will be depreciated utilizing a straight-line method of depreciation.

BUDGET PROCESS

Broad Budget Goals

Each year in February the Tavares City Council sets broad budget goals for the City Administrator and staff to target when developing the budget for the next fiscal year. Resident input is encouraged and appreciated throughout the entire budgeting process. Although we receive significant public participation during the budget hearings and workshops in the summer, the City Council would like to encourage more participation during this initial budget step in February. Going forward the City will do its best to encourage more public participation throughout the entire budget process. There are many opportunities to provide input at public meetings, but input can be provided at any time to the City Council and City Administrator by email, phone, or in person.

Budget Workshops

After the City Council sets their broad budget goals the City Administrator and staff begin work on the proposed budget to be presented to the City Council at the first budget workshop in June. Budget workshops generally coincide with City Council meetings; however, the budget workshop to set the maximum tentative millage rate may be scheduled for a unique meeting date and time. Generally, each budget workshop covers a unique topic and proceeds in the following order:

1. General Fund budget presentation.
2. Enterprise and Special Revenue Fund budget presentation.
3. Set Maximum Tentative Millage Rate.
4. 5-Year Capital Improvement Plan presentation.
5. General discussion of the entire budget.

Public Hearings

There are two public hearings in September to finalize the proposed budget. These final two meetings are the last chance for the public to provide input on the proposed budget before it is adopted.

Amending the Budget After Adoption

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures, roll-over funding from prior years, and re-budgeting of excess funds towards new programs due to cost savings. Departments may submit budget transfer requests that total no more than \$4,999 to be reviewed by Finance staff, and the City Administrator. Budget transfers over the threshold are brought directly to the City Council for review. The City of Tavares typically completes one large budget amendment each quarter that comprises all previous budget transfers and amendments, and presents it to the City Council for their final approval.

BUDGET PROCESS CALENDAR

Date	Activity/Requirement	Participants ¹
February 7, 2024	Council sets Broad Budget Goals	City Administrator and City Council
March 4, 2024	Budget Memo and Handbooks Distributed to Departments	City Administrator and Department Directors
March 4 - March 29, 2024	Submit Department Budget Requests to City Administrator	Department Directors
March 30 - April 8, 2024	Finance Review and Data Entry Clean-up	Finance Director, and Budget Analyst
April 8 - May 6, 2024	City Administrator Department Budget Workshops	City Administrator and Department Directors
May 31, 2024	Receive Property Appraiser "Best Estimate" of Taxable Values for FY 2020	Property Appraiser's Office
June 28, 2024	Receive Certified DR 420 (Taxable Value) from Lake County Property Appraiser	Property Appraiser Office
July 1-10, 2024	Deliver Electronic Budget and Printed Proposed Budgets to City Council	City Administrator and Finance Director
July 17, 2024	Budget Workshop - Proposed Budget Presentation to City Council (General Fund)	City Council, City Administrator, Department Heads, and Finance Director
July 17, 2024	Budget Workshop - Set Maximum Millage rate for DR-420 Submittal	City Council, City Administrator, Department Heads, and Finance Director
August 7, 2024	Budget Workshop - Proposed Budget Presentation to City Council (Enterprise Funds & Special Funds)	City Council, City Administrator, Department Heads, and Finance Director
August 21, 2024	Budget Workshop - Proposed Budget Presentation for CIP to City Council	City Council, City Administrator, Department Heads, and Finance Director
September 4, 2024	1st Public Hearing to adopt Tentative Millage Rate and Budget	City Council, City Administrator, Department Heads, and Finance Director
September 15, 2024	Advertise the Final Hearing to adopt Millage Rate and Final Budget	Finance Director
September 18, 2024	2nd Public Hearing to adopt Millage Rate and Final Budget	City Council, City Administrator, Department Heads, and Finance Director
September 20, 2024	Deliver Resolution Adopting Budget and Millage Rate	Finance Director
October 1, 2024	New Fiscal Year Begins	Public and City Staff
October 3, 2024	Complete E-TRIM Final Certification for DR-422	Finance Director
October 15, 2024	Forward Certification to the State of Florida Department of Revenue	Finance Director

1. The City Council invites residents to participate in each aspect of the budget process.



The City-Wide Vision

"Tavares, America's Seaplane City - the capital waterfront city of Lake County - building on a historic foundation - creating an authentic, accessible community of neighborhoods, businesses, and citizen services - distinguishing itself as the defining vision of where you want to be!"

Organizational Goals For The City of Tavares

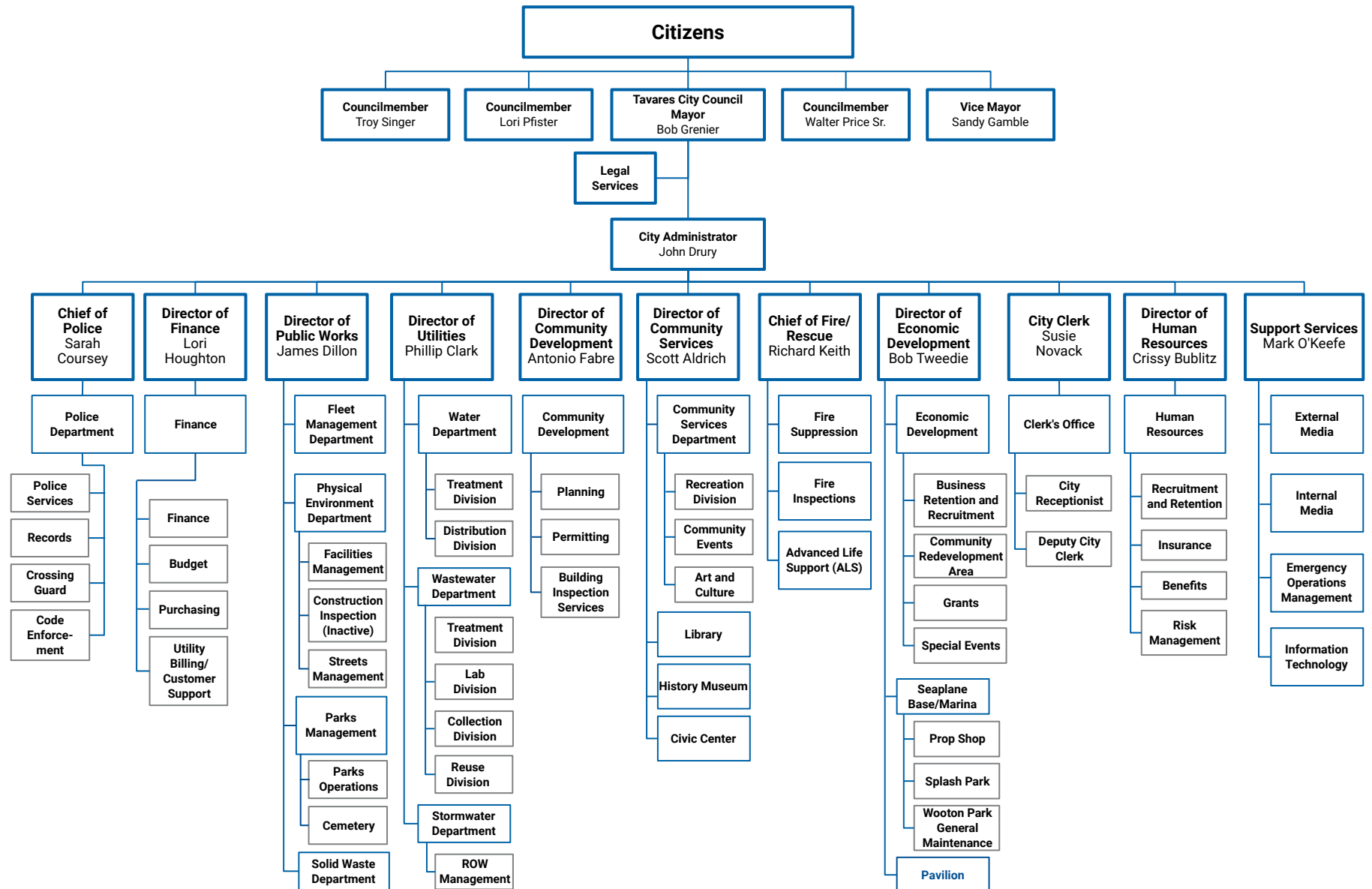
The Fiscal Year 2024-2025 City-wide goals are to maintain and improve the quality of life for all citizens in the City of Tavares by delivering the best products and services to each and every citizen within the financial means appropriated by the City Council. This includes Police, Fire, Rescue, Parks, Recreation, Library, Permitting, Planning, Zoning, Transportation, Facilities Maintenance, Procurement, Information Technology, Utility Billing, Customer Service, Budgeting, Sanitation, Water, Wastewater, Stormwater, Special Events, Cultural Affairs and Economic Development and Prosperity.

The City Organizational Objectives

1. Is fully aligned with the City Council's goals and objectives.
2. Embraces the City Council's participation in the implementation of city-wide goals and objectives.
3. Is oriented towards implementation and execution of the City Council's policies and plans.
4. Understands who its customers are and then provides the highest level of service to those customers.
5. Embraces and applies a facilitative approach over an over-regulative or obstructive approach, when assisting customers with their municipal needs.
6. Adopts an innovative and entrepreneurial civic approach to solving problems.
7. Applies fiscal responsibility to all aspects of the delivery of services.
8. Strives to be the best city organization in the state of Florida and is proud to be part of the team.

In order to achieve these objectives the City Council will develop and identify its goals and objectives and transmit them to the City Administrator for implementation. The City Council will participate in the implementation of these goals and objectives through City Horizon Projects and appointments to other civic related boards. The City Administrator and the Management Team will cultivate a culture that is customer oriented, facilitative, innovative, entrepreneurial, pro-active and fiscally responsive with a can-do, winning attitude.

ORGANIZATIONAL CHART FY 2024-2025

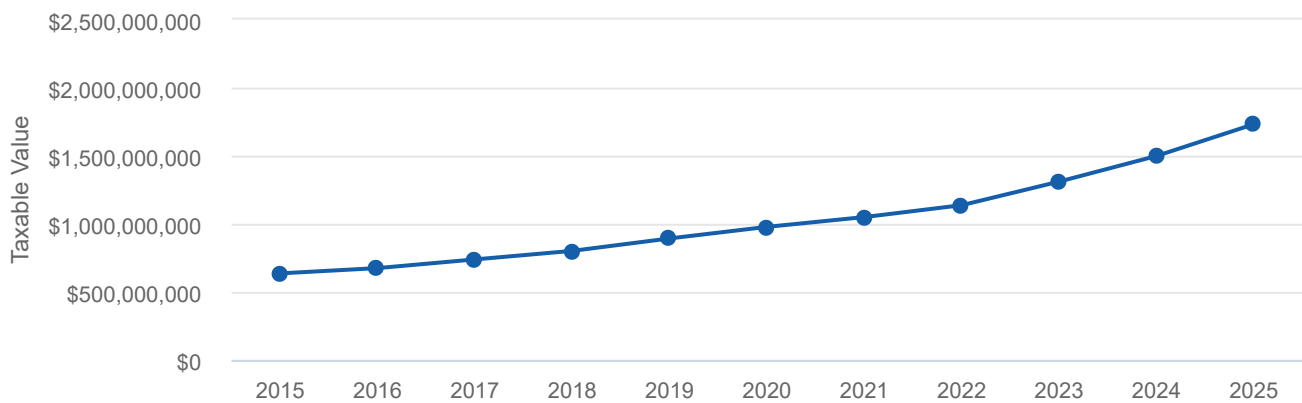


HISTORICAL MILLAGE ASSESSED VALUES

TAX RATE COMPARISON				TAX ROLL COMPARISON		
Year	General Fund	Debt Service	Total:	Year	Taxable Value	% Increase
2014-15	6.7283	0.4286	7.1569	2014-15	\$ 635,693,342 ¹	(5.63%)
2015-16	6.6166	0.4068	7.0234	2015-16	\$ 674,603,678	6.12%
2016-17	7.1000	0.3680	7.4680	2016-17	\$ 738,313,622	9.44%
2017-18	7.0000	0.3397	7.3397	2017-18	\$ 801,177,904	8.51%
2018-19	7.1119	0.3052	7.4171	2018-19	\$ 892,487,398	11.40%
2019-20	6.9500	0.2932	7.2432	2019-20	\$ 977,427,706	9.52%
2020-21	6.9000	0.2623	7.1623	2020-21	\$ 1,049,496,704	7.37%
2021-22	6.7579	0.2391	6.9970	2021-22	\$ 1,136,789,454	8.32%
2022-23	6.6950	0.2074	6.9024	2022-23	\$ 1,310,071,607	15.24%
2023-24	6.5950	0.1817	6.7767	2023-24	\$ 1,498,440,782	14.38%
2024-25	6.7756	0.1601	6.9357	2024-25	\$ 1,731,865,984	15.58%

1. Millage Rate Decrease due to Proposed Fire Assessment Fee

Ad Valorem Taxable Values



SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

	001 General Fund	401 Utilities Fund	402 SANI Fund	403 SW Fund	405 Seaplane Base Fund	406 Pavilion Fund	441, 443-445, 447 Restricted Utility Funds*	102 & 112 Special Police Funds
Estimated Revenues								
Taxes/Franchise/Utility Tax	\$ 14,726,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-	-	-	-	-
Permits And Fees	2,938,065	-	-	-	-	-	-	-
Intergovernmental Revenues	2,861,635	-	-	-	-	-	-	-
Charges For Services	134,380	13,439,318	4,495,173	1,823,079	519,092	460,998	-	-
Fines & Judgments	31,267	-	-	-	-	-	-	-
Interest Income & Other Income	169,533	105,047	-	-	-	14,576	-	-
Grant Income	73,260	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	1,299,721	-
Total Revenues	20,934,311	13,544,365	4,495,173	1,823,079	519,092	475,574	1,299,721	-
Reimbursements/Transfers								
Reimb From Other Funds	2,745,846	-	-	476,509	-	-	-	-
Transfers In	3,499,690	-	-	-	555,546	396,504	2,806,122	-
Total Reimb/Transfers	6,245,536	-	-	476,509	555,546	396,504	2,806,122	-
Total Revenues & Transfers	27,179,847	13,544,365	4,495,173	2,299,588	1,074,638	872,078	4,105,843	-
Other Sources								
Debt Proceeds	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Fund Bal Appropriation/(Non-App)	1,141,920	(180,982)	529,258	(27,023)	(27,788)	(23,034)	252,279	-
Total Other Sources	1,141,920	(180,982)	529,258	(27,023)	(27,788)	(23,034)	252,279	-
Grand Total Revenues	\$ 28,321,767	\$ 13,363,383	\$ 5,024,431	\$ 2,272,565	\$ 1,046,850	\$ 849,044	\$ 4,358,122	\$ -

*Restricted Utility Funds include the following:

441-Water/Wastewater Impact Fee Fund
 443-Water/Wastewater RRI Fund
 444-SRF Loan Construction
 445-SRF Debt Service
 447-Sunset View Project Fund

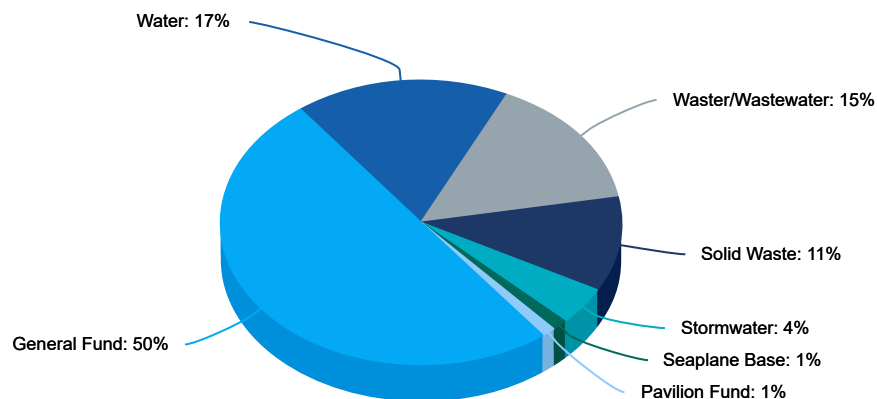
**Other Funds include the following:

106-Special Events Fund
 301-Capital Project Fund
 601-Firefighter Pension Fund
 602-Police Pension Fund
 605-Mildred Hunter Trust Fund
 606-Playground Fund

SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

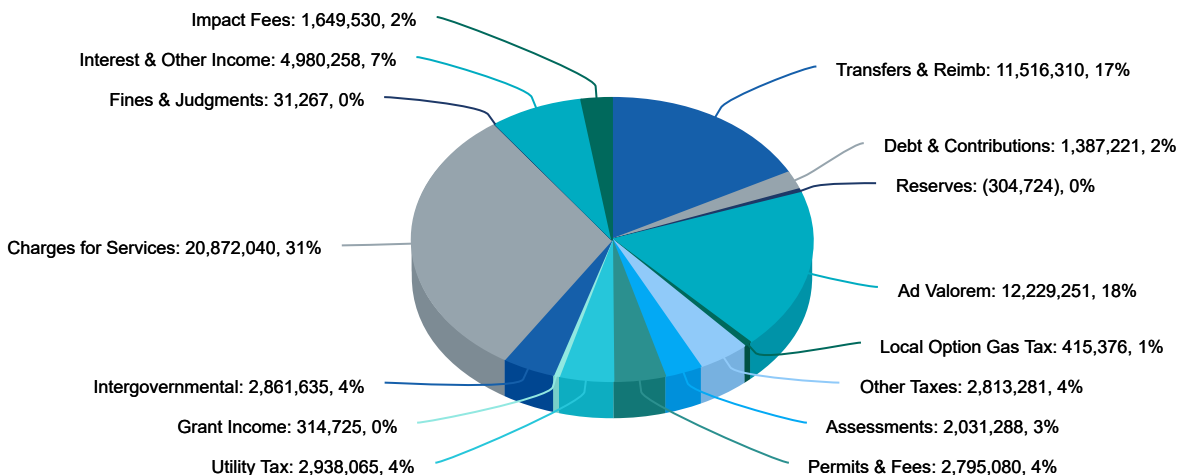
105 Commdev	110 & 111 Public Safety Impacts	114 Parks & Recreation Impacts	122 Fire Assessment	150 Infras Surtax	117, 119, &151 Freedom Flag, Donation, and Grant Funds	152 Infras Surtax 1/1/2018	115 & 153 Building Permit Road Improve Spec Rev	201 Debt Service Fund	Other Funds**	Total
\$ 765,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488,791	\$ -	\$ 272,490	\$ -	\$ 18,252,988
-	-	-	2,031,288	-	-	-	-	-	-	2,031,288
-	-	-	-	-	-	-	-	-	-	2,938,065
-	-	-	-	-	-	-	-	-	-	2,861,635
-	-	-	-	-	-	-	-	-	-	20,872,040
-	-	-	-	-	-	-	-	-	-	31,267
-	-	-	-	-	-	-	-	-	4,691,102	4,980,258
-	-	-	-	-	241,465	-	-	-	-	314,725
-	204,124	145,685	-	-	-	-	-	-	-	1,649,530
765,536	204,124	145,685	2,031,288	-	241,465	2,488,791	-	272,490	4,691,102	53,931,796
-	-	-	-	-	-	-	-	-	-	3,222,355
-	-	-	-	-	-	-	122,446	913,647	-	8,293,955
-	-	-	-	-	-	-	122,446	913,647	-	11,516,310
765,536	204,124	145,685	2,031,288	-	241,465	2,488,791	122,446	1,186,137	4,691,102	65,448,106
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,387,221	1,387,221
(105,363)	81,840	(145,685)	-	-	-	134,546	(122,446)	(50)	(1,812,196)	(304,724)
(105,363)	81,840	(145,685)	-	-	-	134,546	(122,446)	(50)	(424,975)	1,082,497
\$ 660,173	\$ 285,964	\$ -	\$ 2,031,288	\$ -	\$ 241,465	\$ 2,623,337	\$ -	\$ 1,186,087	\$ 4,266,127	\$66,530,603

Estimated Total Revenue Operating Funds



Note: This graph does NOT include Reimbursements or Transfers

Estimated Revenue - All Funds by Category





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SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

	001	401	402	403	405	406	441, 443-445, 447	102, 112, 113
	General Fund	Utilities Fund	Solid Waste Fund	Stormwater Fund	Seaplane Base Fund	Pavilion Fund	Restricted Utility Funds	Special Police Funds
Appropriations								
Mayor & Council	\$ 129,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	638,865	-	-	-	-	-	-	-
Finance	2,235,916	-	-	-	-	-	-	-
Information Technology	1,028,196	-	-	-	-	-	-	-
Legal Services	138,191	-	-	-	-	-	-	-
Community Development	1,597,762	-	-	-	-	-	-	-
City Clerk	327,501	-	-	-	-	-	-	-
Human Resources	454,287	-	-	-	-	-	-	-
Public Communications	244,311	-	-	-	-	-	-	-
Fleet Maintenance	738,396	-	-	-	-	-	-	-
Facilities Maintenance	3,773,735	-	-	-	-	-	-	-
Seaplane Base	-	-	-	-	810,145	-	-	-
Economic Development	437,179	-	-	-	-	-	-	-
Library	957,640	-	-	-	-	-	-	-
Parks Maintenance	1,063,726	-	-	-	236,705	-	-	-
Community Services	1,482,734	-	-	-	-	-	-	-
Right Of Way Management	-	-	-	707,542	-	-	-	-
Pavilion Conference Center	-	-	-	-	-	653,485	-	-
Water	-	3,335,928	-	-	-	-	551,000	-
Wastewater	-	4,722,048	-	-	-	-	876,000	-
Solid Waste	-	-	3,549,977	-	-	-	-	-
Stormwater	-	-	-	826,383	-	-	-	-
Public Safety	10,889,877	-	-	-	-	-	-	-
Transfers Out	1,707,803	3,148,881	336,000	389,642	-	-	400,000	-
Reimbursements To Other Funds	476,509	1,418,448	978,400	348,998	-	-	-	-
Debt Services	-	738,078	160,054	-	-	195,559	2,531,122	-
Appropriations Less Debt Proceeds	28,321,767	13,363,383	5,024,431	2,272,565	1,046,850	849,044	4,358,122	-
Total Appropriations	\$ 28,321,767	\$ 13,363,383	\$ 5,024,431	\$ 2,272,565	\$ 1,046,850	\$ 849,044	\$ 4,358,122	\$ -
Approp./(Non-Approp). Restricted 1	1,141,920	(180,982)	529,258	(27,023)	(27,788)	(23,034)	252,279	-
Estimated Beg Reserve Bal - 10/01/24								
4	8,030,913	9,296,396	1,385,292	586,526	(102,296)	(2,284,843)	13,519,837	5,712
Estimated End Reserve Bal-9/30/25 3	\$ 6,888,993	\$ 9,477,378	\$ 856,034	\$ 613,549	\$ (74,508)	\$ (2,261,809)	\$ 13,267,558	\$ 5,712
	24.32%	70.92%	17.04%	27.00%	(7.12%)	(266.39%)	304.43%	n/a
Reserve Bal - Emergencies - 90%	6,200,094	8,529,640	770,431	552,194	(67,057)	(2,035,628)	11,940,802	5,141
Reserve Bal - Contingencies-10%	688,899	947,738	85,603	61,355	(7,451)	(226,181)	1,326,756	571

1. Amount to be appropriated from Fund Balance/Retained Earnings or (Amount Unappropriated - Return to Fund Balance/Retained Earnings)

2. Beginning cash balances are net restricted cash items

3. General Fund Reserves include cash restricted for building services

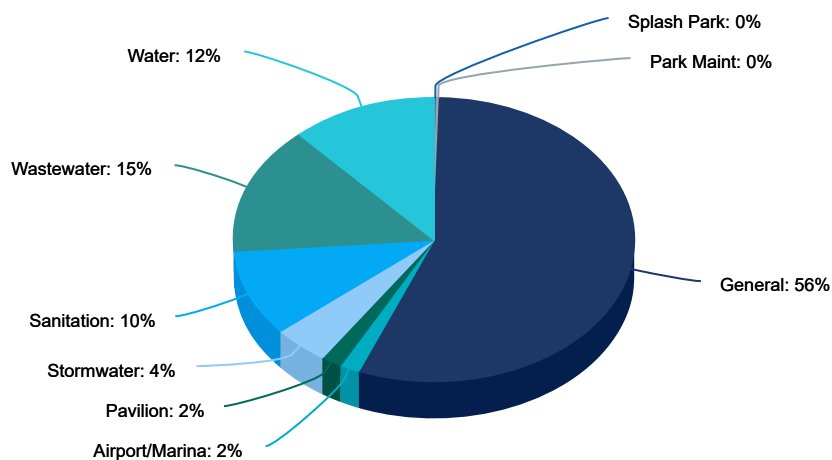
4. Negative fund balance for TIF and Pavilion are due to interfund loans

5. General Government Funds are not presented in Non-spendable vs Unassigned detail.

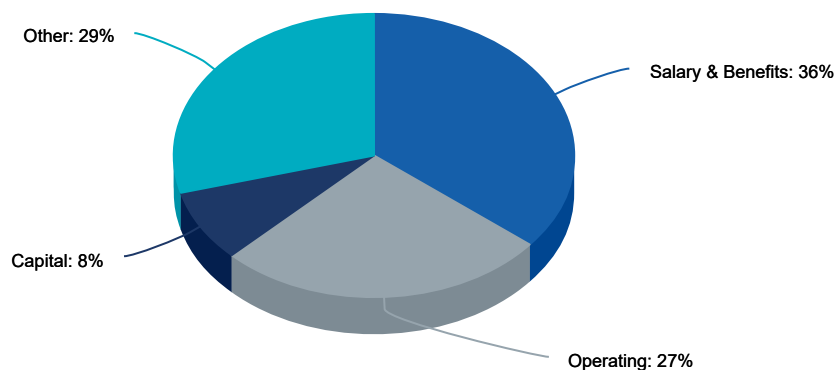
SUMMARY OF REVENUES, EXPENDITURES, CHANGES IN RESERVE

105 Comm Redev	110 & 111 Public Safety Impacts	114 Parks & Recreation Impacts	122 Fire Assessment	150 Infras Surtax	117, 119, & 151 Freedom Flag, Donation, and Grant Funds	152 Infras Surtax 1/1/2018	115 & 153 Building Permit Road Improve Spec Rev	201 Debt Service Fund	601,602 605 & 606 Pension & Other Funds	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,139
-	-	-	-	-	-	-	-	-	6,830	645,695
-	-	-	-	-	-	-	-	-	-	2,235,916
-	-	-	-	-	-	50,545	-	-	-	1,078,741
-	-	-	-	-	-	-	-	-	-	138,191
-	-	-	-	-	-	-	-	-	-	1,597,762
-	-	-	-	-	-	-	-	-	-	327,501
-	-	-	-	-	-	-	-	-	-	454,287
-	-	-	-	-	-	-	-	-	-	244,311
-	-	-	-	-	-	59,558	-	-	-	797,954
-	-	-	-	-	-	481,750	-	-	-	4,255,485
-	-	-	-	-	-	-	-	-	-	810,145
379,883	-	-	-	-	-	-	-	-	-	817,062
-	-	-	-	-	-	-	-	-	-	957,640
-	-	-	-	-	-	64,230	-	-	-	1,364,661
-	-	-	-	-	-	28,000	-	-	-	1,510,734
-	-	-	-	-	-	-	-	-	-	707,542
-	-	-	-	-	-	-	-	-	-	653,485
-	-	-	-	-	-	-	-	-	-	3,886,928
-	-	-	-	-	-	-	-	-	-	5,598,048
-	-	-	-	-	-	-	-	-	-	3,549,977
-	-	-	-	-	-	-	-	-	-	826,383
-	248,010	-	-	-	241,465	212,000	-	-	4,259,297	15,850,649
280,290	-	-	2,031,288	-	-	-	-	-	-	8,293,904
-	-	-	-	-	-	-	-	-	-	3,222,355
-	37,954	-	-	-	-	1,727,254	-	1,186,087	-	6,576,108
660,173	285,964	-	2,031,288	-	241,465	2,623,337	-	1,186,087	4,266,127	66,530,603
\$ 660,173	\$ 285,964	\$ -	\$ 2,031,288	\$ -	\$ 241,465	\$ 2,623,337	\$ -	\$ 1,186,087	\$ 4,266,127	\$ 66,530,603
(105,363)	81,840	(145,685)	-	-	-	134,546	(122,446)	(50)	(1,812,196)	(304,724)
(126,460)	572,871	187,728	639,136	121,693	171,535	1,924,152	2,483,889	470,435	35,870,511	72,753,027
\$ (21,097)	\$ 491,031	\$ 333,413	\$ 639,136	\$ 121,693	\$ 171,535	\$ 1,789,606	\$ 2,606,335	\$ 470,485	\$ 37,682,707	\$ 73,057,751
(3.20%)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
(18,987)	441,928	300,072	575,222	109,524	154,382	1,610,645	2,345,702	423,437	33,914,436	65,751,976
(2,110)	49,103	33,341	63,914	12,169	17,154	178,961	260,634	47,049	3,768,271	7,305,775

Estimated Total Expenses Operating Funds

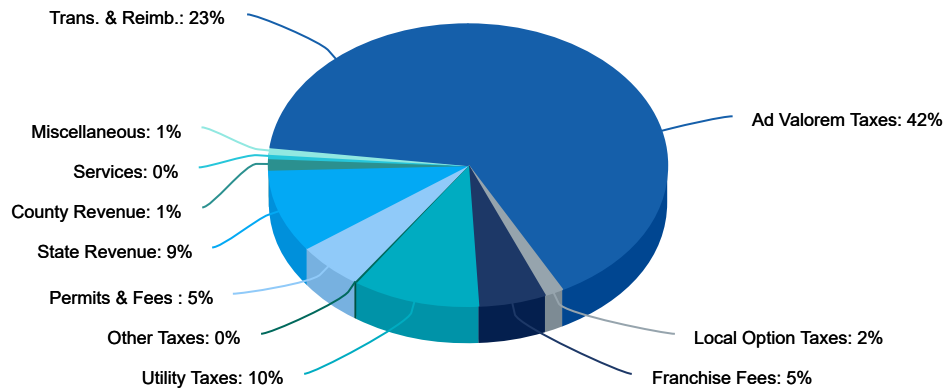


Total Expenses All Funds by Category

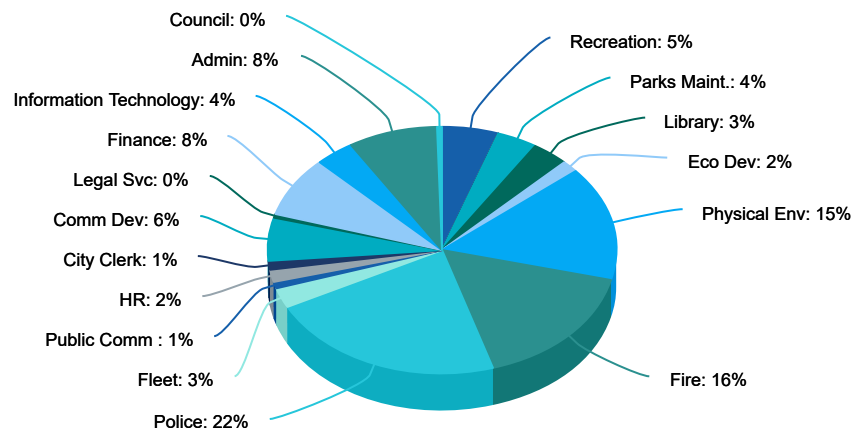


Estimated General Fund Revenues vs, Expenditures FY 2024-2025

Revenues

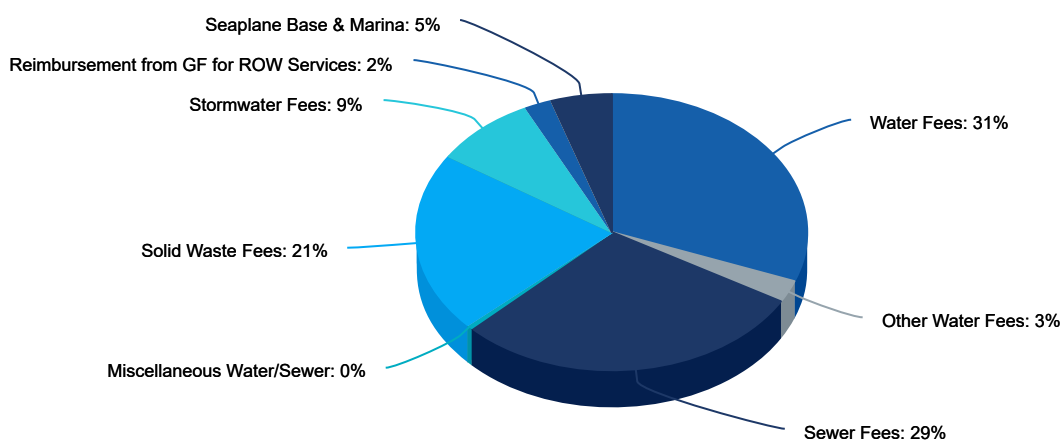


Expenditures

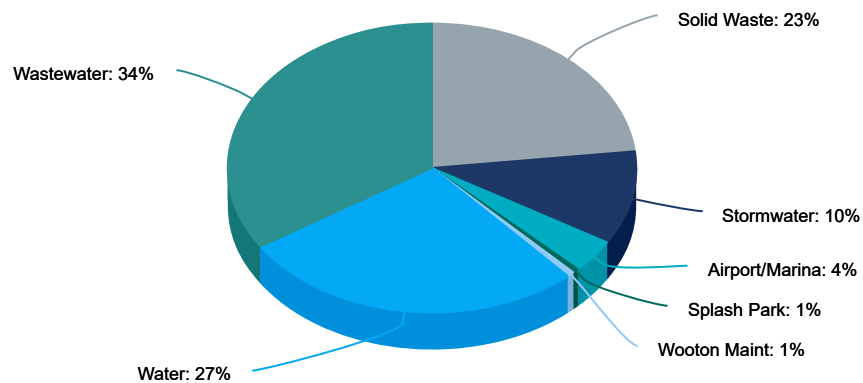


Estimated Proprietary Operating Funds Revenues vs. Expenditures FY 2024-2025

Revenues



Expenditures

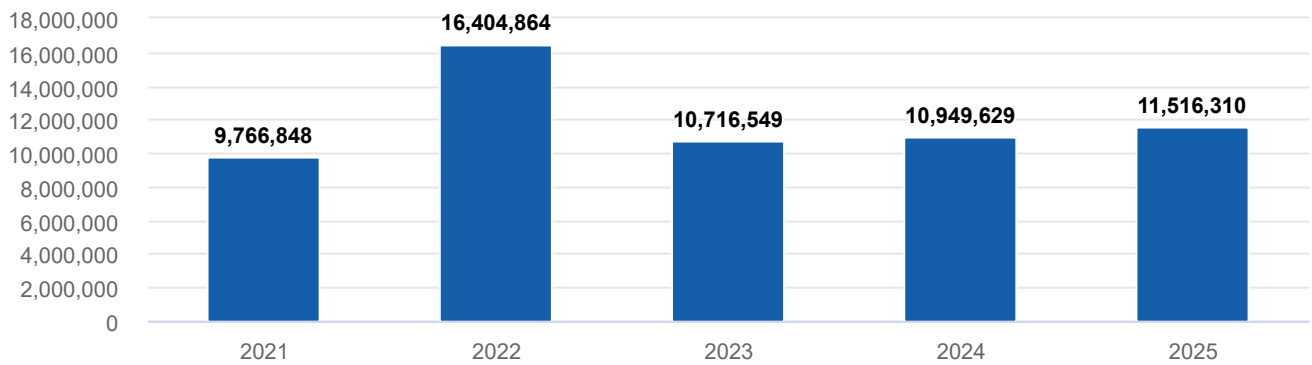


THE BUDGET DOLLAR WHERE FROM - WHERE TO

Where From:		Where To:	
Ad Valorem Taxes (Includes Voted & Tif)	12,229,251	Executive And City Administrator	516,847
Ad Valorem Taxes (Voted Debt Service - G.O.)	272,490	General Government Overhead	1,958,960
Local Option Gas Taxes	415,376	Finance	2,235,916
Utility Tax Revenue	2,795,080	Information Technology	1,028,196
Business Tax Receipts	52,000	Legal Services	138,191
Franchise Fees	1,486,462	Community Development	1,597,762
Permits & Fees	1,451,603	City Clerk	327,501
Intergovernmental Revenue	2,934,895	Human Resources	454,287
Charges For Services - Gen Fund	134,380	Public Communications	244,311
Fines & Forfeitures	31,267	Fleet Management Department	738,396
Water Revenue	6,827,296	Police Public Safety	6,140,727
Wastewater Revenue	6,296,269	Police Code Enforcement	118,097
Water Reuse Revenue	97,294	Fire Department	4,631,053
Service/Late Charges	218,459	General Services & Streets	4,250,244
Solid Waste Revenue	4,495,173	Economic Development	437,179
Stormwater Revenues	1,823,079	Library	957,640
Interfund Transfers & Reimbursements	11,516,310	Parks Maintenance	1,063,726
Capital Lease Proceeds	-	Parks Operations & Recreation	1,482,734
Debt Proceeds Srf	-	Police Education	-
Sunset View Project Assessments	-	Community Redevelopment Trust - Tif	660,173
Debt Service Fund (Included With Transfers)	-	Police & Fire Impact Funds	285,964
Community Redev - Tif Revenues	-	Forfeiture Expenditures	-
Event Fund Revenues	-	Park Impact Expenditures	-
Police & Fire Impact Fees	204,124	Freedom Flag Fund	-
Park Impact Fees	145,685	Fire Suppression	2,031,288
Fire Assessment Fees	2,031,288	Infrastructure Surtax Expenditures	896,083
Infrastructure Sales Tax	2,488,791	Infrastructure Surtax Debt Service	1,727,254
Grant Revenue	241,465	Grant Expenditures	241,465
Water & Sewer Impact Fees	1,299,721	Road Improvement Fund	-
Seaplane Base Marina Revenues	135,168	Debt Service - General Government	1,186,087
Seaplane Base Prop Shop Revenues	338,696	Capital Project Fund	-
Seaplane Base Splash Park Revenues	33,913	Water Division	5,955,208
Seaplane Base Facility & Gazebo Rentals	11,315	Wastewater Division	7,408,175
Seaplane Base Other Fees & Rentals	-	Public Works Administration	-
Pavilion Fund	460,998	Solid Waste Fund	5,024,431
Employer Pension Contrib	898,829	Stormwater Fund	2,272,565
Employee Pension Contrib	192,897	Water & Sewer Impact Fee Fund	935,000
State Contributions	295,495	Water & Sewer Renewal & Replacement	892,000
Interest/Investment Income (Includes Pension Funds)	4,797,207	Srf Construction	-
Miscellaneous Income	183,051	Srf Debt Service	2,404,478
Approp Fund Bal/Retained Earnings	2,139,843	Seaplane Base Expenditures	1,046,850
	-	Pavilion Fund Expenditures	849,044
		Sunset View Debt Service	126,644
		Other Fund Expenditures	4,266,127
		Non Appropriated Revenues	632,371
		Other Fund Non Appropriated Revenues	1,812,196
Total Revenues: \$68,975,170		Total Expenditures: \$68,975,170	

Other Funds: includes internal service funds, trust funds, and permanent funds

Transfers and Reimbursements*

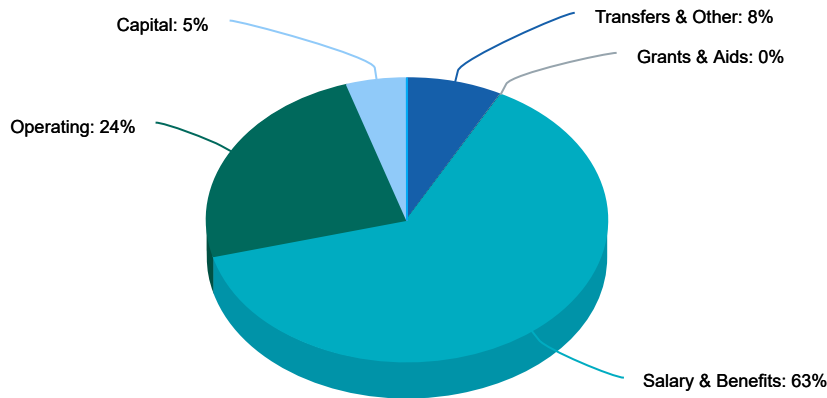


*Transfers and reimbursements out. Year to date actuals for 2020-2022. Adopted Budget for 2023

GENERAL FUND ANALYSIS

General Fund	Authorized Positions	Personal Services	Materials Supplies & Services	Total Operating Budget	Capital Outlay & Other	Total Budget
Mayor & Council	5	94,969	34,170	129,139	-	129,139
Administration	1	355,886	267,779	623,665	1,723,003	2,346,668
Finance	14	1,652,064	583,852	2,235,916	-	2,235,916
Information Technology	4	440,366	543,830	984,196	44,000	1,028,196
Legal Services	N/A	N/A	138,191	138,191	-	138,191
Community Development	8	933,616	664,146	1,597,762	-	1,597,762
City Clerk	3	301,700	25,801	327,501	-	327,501
Human Resources	3	344,669	109,618	454,287	-	454,287
Public Communications	1	176,824	67,487	244,311	-	244,311
Fleet Management	5	520,354	218,042	738,396	-	738,396
Police Department	42	5,311,930	945,194	6,257,124	1,700	6,258,824
Fire Department	34	4,001,229	629,824	4,631,053	-	4,631,053
General Services	14	1,132,347	1,366,348	2,498,695	1,751,549	4,250,244
Economic Development	3	401,717	35,462	437,179	-	437,179
Library	9	788,600	117,540	906,140	51,500	957,640
Parks Maintenance	7	534,022	529,704	1,063,726	-	1,063,726
Community Services	10	879,657	603,077	1,482,734	-	1,482,734
Parks Operations	N/A	-	-	-	-	-
Right Of Way Maintenance	0	-	-	-	-	-
Total General Fund	163	\$17,869,950	\$6,880,065	\$24,750,015	\$3,571,752	\$28,321,767

General Fund Expenditures by Category



UTILITY & OTHER FUNDS ANALYSIS

Utility Fund	Authorized Positions	Personal Services	Materials Supplies & Services	Total Operating Budget	Capital Outlay & Other	Total Budget
Water Department	12	1,324,752	1,741,176	3,065,928	2,889,280	5,955,208
Wastewater Department	18	1,855,027	2,240,521	4,095,548	3,312,627	7,408,175
Total Utility Fund	30	3,179,779	3,981,697	7,161,476	6,201,907	13,363,383
Police Education Fund	N/A	-	-	-	-	-
Community Redev. Fund	N/A	-	660,173	660,173	-	660,173
Pub. Safety Impact Funds	N/A	-	128,010	128,010	157,954	285,964
Forfeiture Funds	N/A	-	-	-	-	-
P&R Impacts Fund	N/A	-	-	-	-	-
Freedom Flag Fund	N/A	-	-	-	-	-
Fire Assessment Fund	N/A	-	-	-	2,031,288	2,031,288
Infrastructure Sales Tax	N/A	-	-	-	2,623,337	2,623,337
Grant Fund	N/A	241,465	-	241,465	-	241,465
Road Improvements Fund	N/A	-	-	-	-	-
Debt Service Fund	N/A	-	-	-	1,186,087	1,186,087
Capital Project Fund	N/A	-	-	-	-	-
Solid Waste Fund	9	772,056	3,509,342	4,281,398	743,033	5,024,431
Stormwater Fund	9	839,135	1,319,518	2,158,653	113,912	2,272,565
Marina/Seaplane Base	18	483,918	531,932	1,015,850	31,000	1,046,850
Pavilion Fund	6	443,716	209,769	653,485	195,559	849,044
W/Ww Impact Fee Fund	N/A	-	400,000	400,000	535,000	935,000
Water & Ww Rri Fund	N/A	-	-	-	892,000	892,000
Srf Const. & Debt Service	N/A	-	-	-	2,531,122	2,531,122
Total Other Funds	42	\$ 2,780,290	\$ 6,758,744	\$ 9,539,034	\$ 11,040,292	\$ 20,579,326
Total All Funds**:	235	\$ 23,830,019	\$ 17,620,506	\$ 41,450,525	\$ 20,813,951	\$ 62,264,476

*Authorized Positions are total number of positions, not full-time equivalents.

**Analysis does not include ARPA, internal service, pension or permanent funds

GENERAL FUND SUMMARY

Audited Actuals 2021-2022	Audited Actuals 2022-2023	Revised Budget 2023-2024	Department	Adopted Budget 2024-2025	% Change Over FY 23-24	Increase/ (Decrease)
7,652,650	2,263,189	2,532,399	Council & Administration	2,475,807	(2.23%)	(56,592)
1,565,955	1,794,592	2,122,658	Finance	2,235,916	5.34%	113,258
449,746	955,800	1,057,628	Information Technology	1,028,196	(2.78%)	(29,432)
76,415	91,482	138,191	Legal Services	138,191	-%	-
930,931	1,063,320	1,485,620	Community Development	1,597,762	7.55%	112,142
270,893	277,013	352,466	City Clerk	327,501	(7.08%)	(24,965)
250,618	315,641	484,828	Human Resources	454,287	(6.30%)	(30,541)
182,301	231,354	185,979	Public Communications	244,311	31.36%	58,332
559,672	628,771	751,776	Fleet Management	738,396	(1.78%)	(13,380)
4,465,788	4,599,369	5,418,640	Police Department	6,258,824	15.51%	840,184
3,731,557	4,000,758	4,530,234	Fire Department	4,631,053	2.23%	100,819
2,040,069	2,283,247	2,714,264	Physical Environment	4,250,244	56.59%	1,535,980
293,361	357,953	672,889	Economic Development	437,179	(35.03%)	(235,710)
957,989	777,564	829,899	Library	957,640	15.39%	127,741
689,198	5,549,163	997,369	Parks Maintenance	1,063,726	6.65%	66,357
1,038,327	1,230,562	2,182,497	Recreation	1,482,734	(32.06%)	(699,763)
\$ -	\$ -	\$ -	Right Of Way Management	\$ -	-%	-
\$ 25,155,470	\$ 26,419,778	\$ 26,457,337	Total	\$ 28,321,767	7.05%	\$ 1,864,430

ENTERPRISE FUNDS SUMMARY

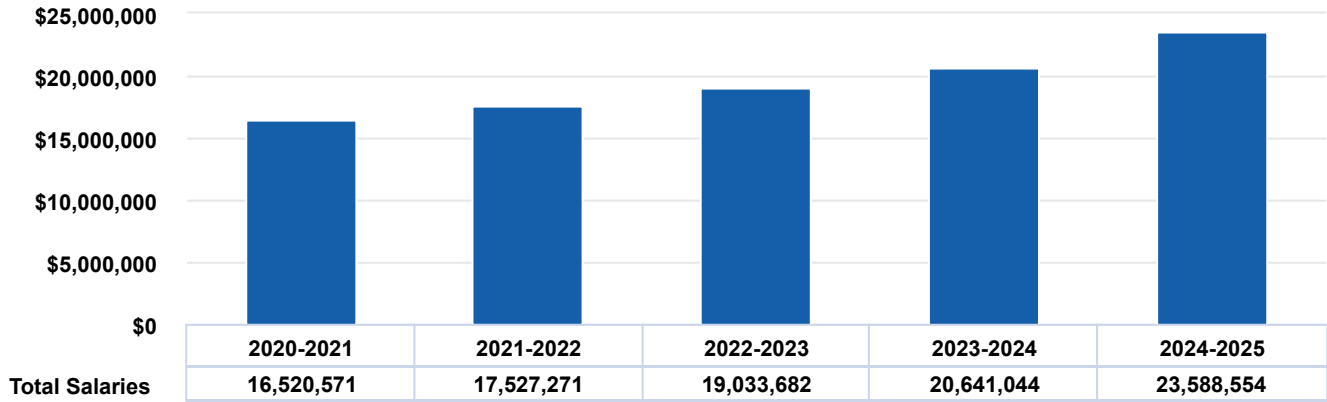
Audited Actuals 2021-2022	Audited Actuals 2022-2023	Revised Budget 2023-2024	Department	Adopted Budget 2024-2025	% Change Over FY 23-24	Increase/ (Decrease)
4,971,071	5,705,089	6,147,746	Water	5,955,208	(3.13%)	(192,538)
5,680,738	6,216,284	8,456,616	Wastewater	7,408,175	(12.40%)	(1,048,441)
3,624,179	4,013,736	4,839,964	Solid Waste	5,024,431	3.81%	184,467
2,057,892	2,179,560	2,399,475	Stormwater	2,272,565	(5.29%)	(126,910)
864,026	882,479	812,354	Seaplane Base Airport/Marina	810,145	(0.27%)	(2,209)
48,828	91,414	107,157	Seaplane Base-Splash Park	109,158	1.87%	2,001
111,906	97,565	143,578	Seaplane Base-Park Maint	127,547	(11.17%)	(16,031)
735,434	822,002	860,502	Pavilion	849,044	(1.33%)	(11,458)
\$ 18,094,074	\$ 20,008,129	\$ 23,767,392	Total	\$ 22,556,273	(5.10%)	\$ (1,211,119)

Position Summary

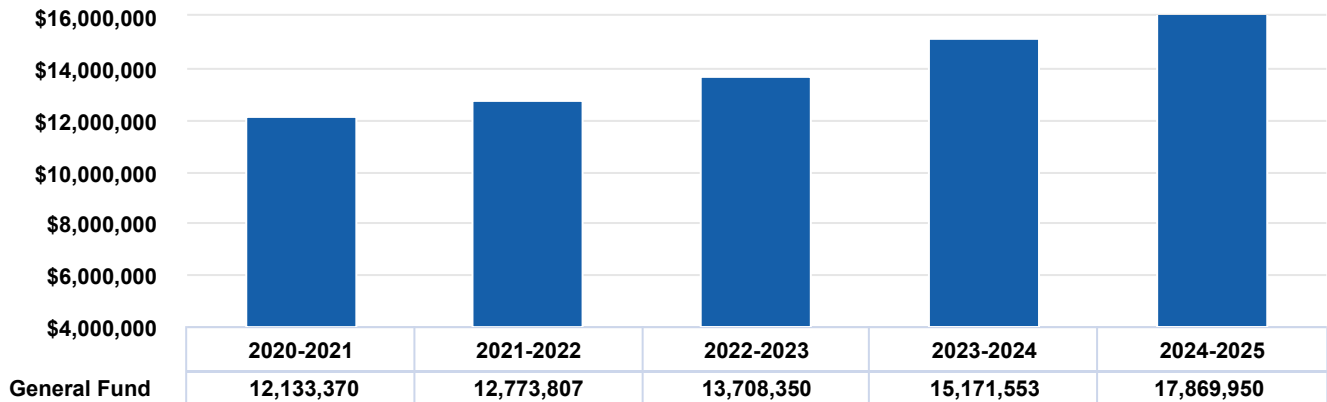
Current/Approved FTE Summary	2022-2023	2023-2024	2024-2025
General Fund:			
Mayor & Council	5.00	5.00	5.00
Administration	1.00	1.00	1.00
Finance	14.00	14.00	14.00
Information Technology	3.00	4.00	4.00
Community Development	7.00	8.00	8.00
City Clerk	3.00	3.00	3.00
Human Resources	2.00	3.00	3.00
Public Communications	1.00	1.00	1.00
Fleet Management	5.00	5.00	5.00
Police	36.50	37.50	40.50
Fire	27.00	30.00	34.00
Physical Environment	10.00	12.00	14.00
Economic Development	2.00	2.00	3.00
Library	7.50	7.50	8.50
Parks Management	6.00	6.00	7.00
Community Services*	8.00	9.00	10.00
Total General Fund	138.00	148.00	161.00
Utilities Funds:			
Water	12.00	12.00	12.00
Wastewater	18.00	18.00	18.00
Total Utility Fund	30.00	30.00	30.00
Seaplane Fund:			
Transportation	6.00	6.00	6.00
Park Maintenance	1.00	1.00	1.00
Total Marina/Seaplane Fund	7.00	7.00	7.00
Total Solid Waste Fund	9.00	9.00	9.00
Total Stormwater Fund	9.00	9.00	9.00
Total Pavilion Fund	5.50	5.50	5.50
Total Full-time Equivalent Positions	198.50	208.50	221.50
*Seasonal Positions are not included in the FTE count			
Change in Position Count Justification:			FTE
Staff Increase - Two (2) Police Officer (FT)			2.00
Staff Increase - Police Records Assistant (FT)			1.00
Staff Increase - Three (3) Firefighter/Paramedics (FT)			3.00
Staff Increase - Fire Inspector (FT)			1.00
Staff Increase - Engineering Inspector (FT) and Street Maintenance Worker (FT)			2.00
Staff Increase - Staff Assistant (FT)			1.00
Staff Increase - Library Assistant (FT)			1.00
Staff Increase - Park Specialist (FT)			1.00
Staff Increase - Facility Specialist (FT)			1.00
Staff Decrease - Nine (9) Camp Counselors (PT) - Seasonal			-
Total Change in Position Count			13.00
AUTHORIZED POSITIONS	2022-2023	2023-2024	2024-2025
Total General Fund	149.00	159.00	163.00
Total Utility Water/Wastewater Fund	30.00	30.00	30.00
Total Seaplane Base Fund	18.00	18.00	18.00
Total Solid Waste Fund	9.00	9.00	9.00
Total Stormwater Fund	9.00	9.00	9.00
Total Pavilion Fund	6.00	6.00	6.00
Total Authorized Positions (includes seasonal positions)	221.00	231.00	235.00

SALARY AND BENEFIT COSTS OVER A 5-YEAR PERIOD

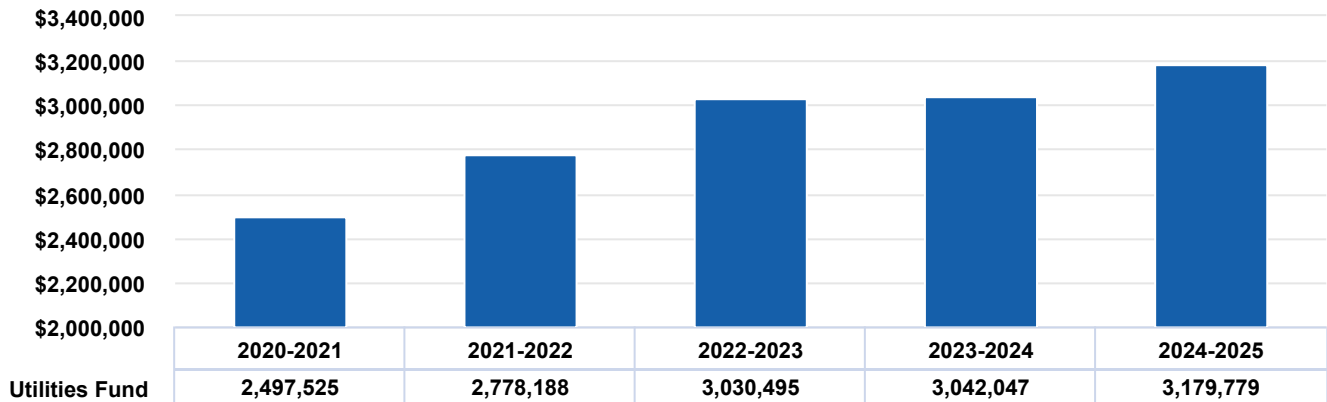
City-Wide



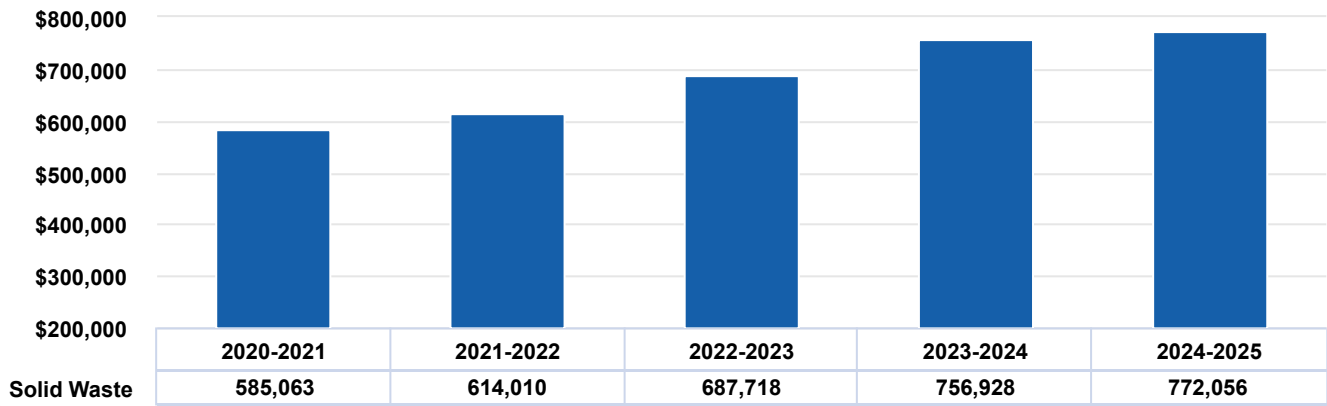
General Fund



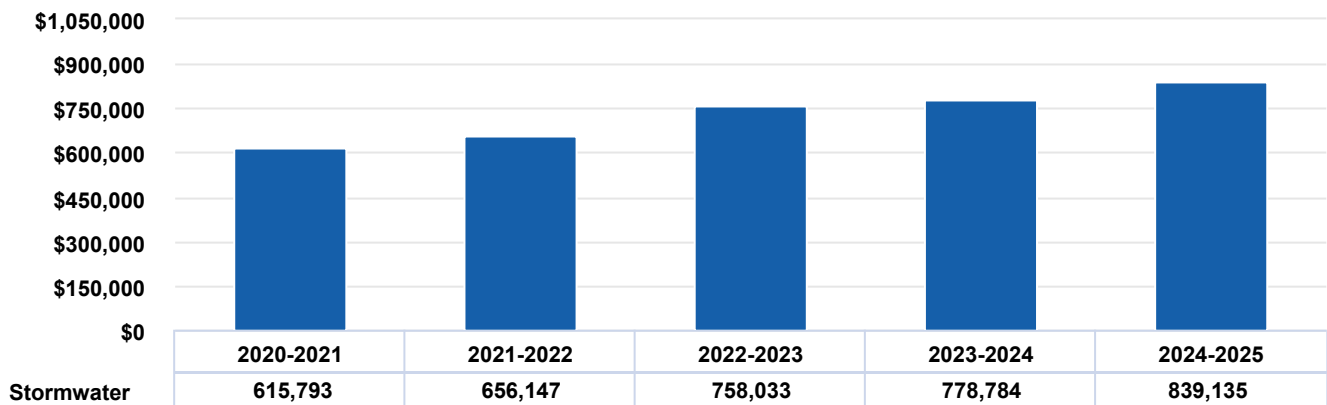
Water/Wastewater Fund



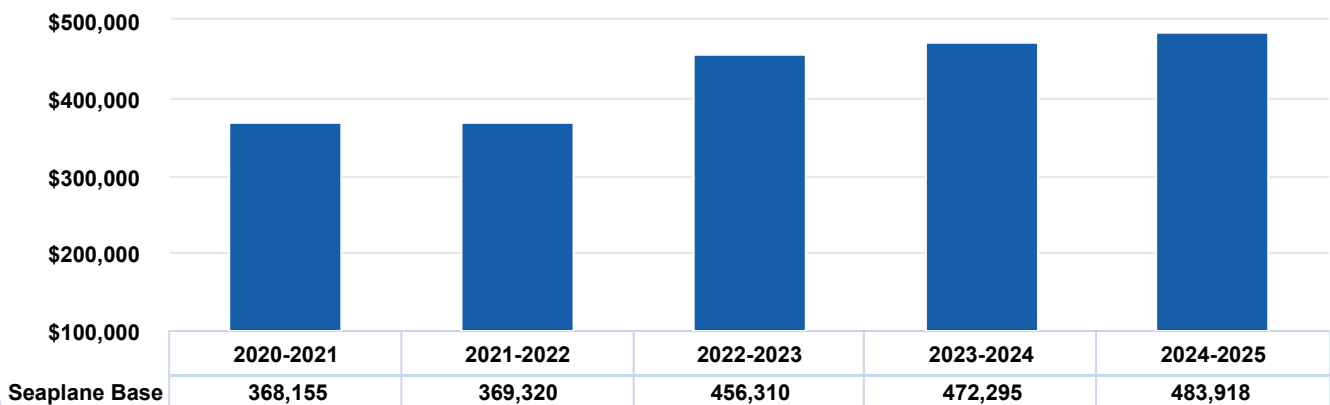
Solid Waste Fund



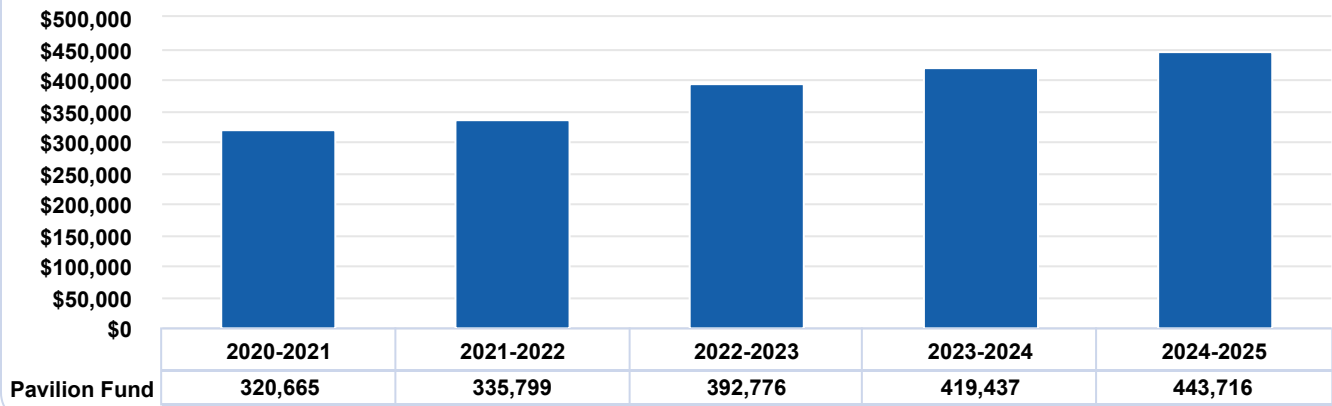
Stormwater Fund



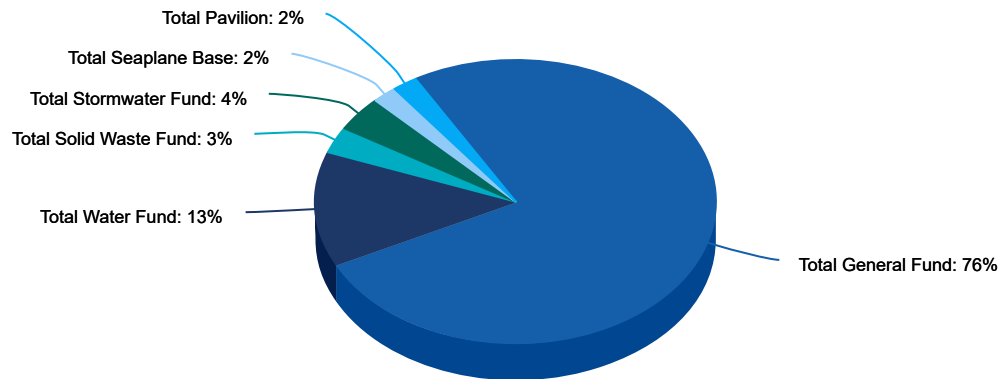
Seaplane Base & Marina



Pavilion



Salary & Wages by Fund



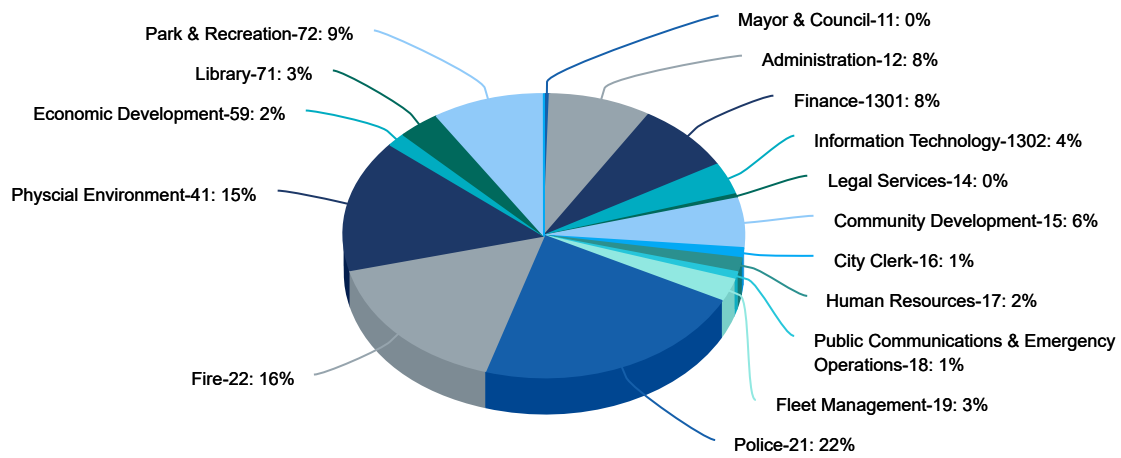
GENERAL FUND FUND 001

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Mayor & Council-11				
Personal Services	80,071	89,342	94,969	6.30%
Operating Expenses	14,000	35,743	34,170	(4.40%)
Total Mayor & Council	94,071	125,085	129,139	3.24%
Administration-12				
Personal Services	336,256	323,703	355,886	9.94%
Operating Expenses	181,867	258,589	267,779	3.55%
Debt Service	44,564	-	-	-%
Grants and Aids	12,850	15,200	15,200	-%
Transfers & Others	1,593,581	1,809,822	1,707,803	(5.64%)
Total Administration	2,169,118	2,407,314	2,346,668	(2.52%)
Finance-1301				
Personal Services	1,310,451	1,515,857	1,652,064	8.99%
Operating Expenses	475,582	589,825	583,852	(1.01%)
Capital Expenses	8,559	16,976	-	(100.00%)
Total Finance	1,794,592	2,122,658	2,235,916	5.34%
Information Technology-1302				
Personal Services	305,016	410,552	440,366	7.26%
Operating Expenses	368,294	419,384	543,830	29.67%
Capital Expenses	282,490	227,692	44,000	(80.68%)
Total Information Technology	955,800	1,057,628	1,028,196	(2.78%)
Legal Services-14				
Operating Expenses	91,482	138,191	138,191	-%
Total Legal Services	91,482	138,191	138,191	-%
Community Development-15				
Personal Services	720,837	873,992	933,616	6.82%
Operating Expenses	323,465	611,628	664,146	8.59%
Capital Expenses	19,018	-	-	-%
Total Community Development	1,063,320	1,485,620	1,597,762	7.55%
City Clerk-16				
Personal Services	261,103	281,580	301,700	7.15%
Operating Expenses	15,910	70,886	25,801	(63.60%)
Total City Clerk	277,013	352,466	327,501	(7.08%)
Human Resources-17				
Personal Services	239,503	333,566	344,669	3.33%
Operating Expenses	76,138	131,262	109,618	(16.49%)
Capital Expenses	-	20,000	-	(100.00%)
Total Human Resources	315,641	484,828	454,287	(6.30%)
Public Communications & Emergency Operations-18				
Personal Services	170,628	124,588	176,824	41.93%
Operating Expenses	60,726	61,391	67,487	9.93%
Total Public Communications & Emergency Operations	231,354	185,979	244,311	31.36%
Fleet Management-19				
Personal Services	457,955	495,541	520,354	5.01%
Operating Expenses	170,816	213,530	218,042	2.11%
Capital Expenses	-	42,705	-	(100.00%)
Total Fleet Management	628,771	751,776	738,396	(1.78%)
Police-21				

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Personal Services	3,780,080	4,519,078	5,311,930	17.54%
Operating Expenses	802,748	897,862	945,194	5.27%
Capital Expenses	16,541	1,700	1,700	-%
Total Police	4,599,369	5,418,640	6,258,824	15.51%
Fire-22				
Personal Services	3,572,943	3,089,051	4,001,229	29.53%
Operating Expenses	427,815	503,316	629,824	25.13%
Capital Expenses	-	937,867	-	(100.00%)
Total Fire	4,000,758	4,530,234	4,631,053	2.23%
Physical Environment-41				
Personal Services	605,835	918,253	1,132,347	23.32%
Operating Expenses	997,157	1,184,027	1,366,348	15.40%
Capital Expenses	224,667	130,419	1,275,040	877.65%
Transfers & Others	455,588	481,565	476,509	(1.05%)
Total Physical Environment	2,283,247	2,714,264	4,250,244	56.59%
Economic Development-59				
Personal Services	291,917	304,631	401,717	31.87%
Operating Expenses	25,786	33,548	35,462	5.71%
Capital Expenses	40,250	334,710	-	(100.00%)
Total Economic Development	357,953	672,889	437,179	(35.03%)
Library-71				
Personal Services	622,794	662,906	788,600	18.96%
Operating Expenses	97,999	115,168	117,540	2.06%
Capital Expenses	56,771	51,825	51,500	(0.63%)
Total Library	777,564	829,899	957,640	15.39%
Park & Recreation-72				
Personal Services	952,961	1,228,913	1,413,679	15.03%
Operating Expenses	910,780	1,130,717	1,132,781	0.18%
Capital Expenses	4,915,984	820,236	-	(100.00%)
Total Park & Recreation	6,779,725	3,179,866	2,546,460	(19.92%)
ROW Management-7204				
Grand Total General Fund	\$26,419,778	\$26,457,337	\$28,321,767	7.05%
Category Summary				
Personal Services	13,708,350	15,171,553	17,869,950	17.79%
Operating Expenses	5,040,565	6,395,067	6,880,065	7.58%
Capital Expenses	5,564,280	2,584,130	1,372,240	(46.90%)
Debt Service	44,564	-	-	-%
Grants and Aids	12,850	15,200	15,200	-%
Transfers & Others	2,049,169	2,291,387	2,184,312	(4.67%)
Grand Total General Fund	\$26,419,778	\$26,457,337	\$28,321,767	7.05%

General Fund Expenditure Summary



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GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
TAXES					
001-0000-311.01-00	CURRENT	8,036,838	9,546,398	11,321,456	18.59%
001-0000-311.02-00	DELINQUENT	278,868	117,259	142,259	21.32%
* AD VALOREM TAXES		8,315,706	9,663,657	11,463,715	18.63%
001-0000-312.41-00	FIRST LOCAL OPT GAS TAX	321,824	302,698	335,218	10.74%
001-0000-312.42-00	SECOND LOCAL OPT GAS TX	82,746	78,087	80,158	2.65%
* LOCAL OPTION TAXES		404,570	380,785	415,376	9.08%
001-0000-314.10-00	ELECTRIC	1,500,444	1,432,818	1,547,708	8.02%
001-0000-314.30-00	WATER	533,822	513,504	534,526	4.09%
001-0000-314.40-00	GAS	26,567	46,123	44,612	(3.28%)
001-0000-314.80-00	PROPANE	17,616	14,405	15,297	6.19%
001-0000-315.00-00	TELECOMMUNICATION TAX	645,942	630,366	652,937	3.58%
* UTILITY TAXES		2,724,391	2,637,216	2,795,080	5.99%
001-0000-316.01-00	LOCAL BUSINESS TAX	42,268	52,000	52,000	-%
* OTHER TAXES		42,268	52,000	52,000	-%
** TOTAL TAXES		11,486,935	12,733,658	14,726,171	15.65%
PERMITS AND FEES					
001-0000-321.01-00	CITY OCCUPATIONAL LICENSE	2,385	-	-	-%
001-0000-322.01-00	BUILDING PERMITS	1,516,929	1,350,000	1,350,000	-%
001-0000-322.06-00	MASTER PERMIT FEES	2,700	-	-	-%
001-0000-323.10-00	ELECTRIC	1,605,631	1,402,907	1,406,361	0.25%
001-0000-323.20-00	GAS	51,479	53,544	53,101	(0.83%)
001-0000-323.30-00	SOLID WASTE	18,350	-	27,000	-%
001-0000-329.01-02	ZONING, VARIANCES, APPEAL	654,609	91,603	101,603	10.92%
001-0000-329.03-02	ELECTRONIC GAME ROOM PERM	100,000	-	-	-%
** TOTAL PERMITS AND FEES		3,952,083	2,898,054	2,938,065	1.38%
GRANTS - FEDERAL AND STATE					
001-0000-334.49-01	FDOT-US 441 LIGHTING AGRE	69,054	60,027	73,260	22.05%
* STATE GRANTS		69,054	60,027	73,260	22.05%
** TOTAL GRANTS - FEDERAL AND STATE		69,054	60,027	73,260	22.05%
INTERGOVERNMENTAL REVENUE					
001-0000-335.12-00	STATE REVENUE SHARING	962,464	953,277	1,005,242	5.45%
001-0000-335.14-00	MOBILE HOME LICENSES	12,267	11,421	11,454	0.29%
001-0000-335.15-00	ALCOHOLIC BEVERAGE LICENS	15,624	16,438	16,438	-%
001-0000-335.18-00	HALF CENT SALES TAX	1,462,116	1,410,294	1,443,967	2.39%
001-0000-335.20-00	FIREFIGHTERS SUPPLEMENT	7,937	6,167	7,036	14.09%
001-0000-335.49-01	MOTOR FUEL TAX REBATE	22,632	18,740	21,039	12.27%
* STATE SHARED REVENUE		2,483,040	2,416,337	2,505,176	3.68%
001-0000-337.20-01	SCHOOL BOARD SRO REIMBURS	67,219	71,514	78,606	9.92%
001-0000-337.70-10	COUNTY AID TO LIBRARIES	108,515	110,838	116,881	5.45%
001-0000-337.70-50	LIBRARY E-RATE (SPRINT)	18,997	16,200	8,100	(50.00%)
* LOCAL SHARED REVENUES		194,731	198,552	203,587	2.54%
001-0000-338.04-01	COUNTY ALS PAYMENT	119,866	127,200	137,302	7.94%
001-0000-338.04-02	CLOSEST UNIT RESPONSE	14,600	22,798	15,570	(31.70%)
001-0000-338.05-00	LIBRARY IMPACT PARTICIPAT	18,760	-	-	-%
001-0000-392.10-00	LCBOCC-YMCA	4,800,000	-	-	-%

FUND 001
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DIVISION 00

GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
* COUNTY SHARED REVENUE		4,953,226	149,998	152,872	1.92%
** TOTAL INTERGOVERNMENTAL REVENUES		7,630,997	2,764,887	2,861,635	3.50%
CHARGES FOR SERVICES					
001-0000-341.30-01	CTY IMPACT ADM COLLECTION	26,579	19,065	21,259	11.51%
001-0000-347.20-01	RECREATION FEES	52,825	45,994	85,000	84.81%
001-0000-347.20-03	SUMMER PROGRAM	67,400	67,500	-	(100.00%)
001-0000-347.20-06	REC PROGRAM SPONSORSHIPS	-	250	250	-%
001-0000-347.50-01	CIVIC CENTER RENTAL	22,800	21,532	27,121	25.96%
001-0000-347.50-03	FIELD/FIELD LIGHT RENTALS	1,101	2,000	750	(62.50%)
** TOTAL CHARGES FOR SERVICES		170,705	156,341	134,380	(14.05%)
FINES & FORFEITURES					
001-0000-351.10-00	POLICE JUDGMENTS & FINES	13,971	16,502	16,502	-%
001-0000-352.10-00	LIBRARY FINES	3,271	4,010	4,010	-%
001-0000-354.01-00	PARKING VIOLATIONS	50	-	-	-%
001-0000-354.02-00	CODE VIOLATIONS	19,180	7,387	10,755	45.59%
** TOTAL FINES AND FORFEITURES		36,472	27,899	31,267	12.07%
INTEREST & OTHER INCOME					
001-0000-361.10-02	SBA INTEREST	2,492	620	1,058	70.65%
* INTEREST INCOME		2,492	620	1,058	70.65%
001-0000-364.01-01	CEMETERY LOTS	21,620	18,796	27,000	43.65%
001-0000-364.01-03	LAND SALES	511,160	-	-	-%
001-0000-365.01-00	SURPLUS/SCRAP PROP SALES	44,714	-	-	-%
001-0000-366.04-00	OTHER DONATIONS/CONTRIB	-	1,000	-	(100.00%)
001-0000-366.08-00	FRIENDS DONATIONS -APPROP	541	500	-	(100.00%)
001-0000-366.09-01	FIELD MAINTENANCE	750	-	-	-%
001-0000-369.10-01	MISCELLANEOUS	26,535	44,928	24,789	(44.83%)
001-0000-369.10-02	INSUR REIMBURSEMENTS	31,438	63,711	50,000	(21.52%)
001-0000-369.10-03	CEMETERY FEES	(6)	5,393	5,393	-%
001-0000-369.10-04	REFUND-PRIOR YR EXPENSE	336	-	-	-%
001-0000-369.10-06	P&Z ADVERTISING-REIMBURSE	4,610	5,438	4,519	(16.90%)
001-0000-369.10-09	CONCESSION CONTRACTS	2,850	3,600	1,800	(50.00%)
001-0000-369.10-11	MISCELLANEOUS LIBRARY FEE	9,980	11,399	11,895	4.35%
001-0000-369.10-14	LIEN SEARCHES	32,500	42,650	38,225	(10.38%)
001-0000-369.10-16	REIMB FR OTHER GOVERNMENT	-	525,000	-	(100.00%)
001-0000-369.20-02	ST RADON COLLECTION FEE	4,117	4,854	4,854	-%
001-0000-369.21-01	FOUND PROPERTY	2,308	-	-	-%
001-0000-384.30-00	BONDS	976,000	-	-	-%
* OTHER INCOME		1,669,453	727,269	168,475	(76.83%)
** TOTAL INTEREST & OTHER INCOME		1,671,945	727,889	169,533	(76.71%)
*** TOTAL GENERAL FUND REVENUES		25,018,191	19,368,755	20,934,311	8.08%
OTHER SOURCES					
001-0000-381.01-22	FROM FIRE ASSESSMENT FUND	1,892,750	1,940,407	2,031,288	4.68%
001-0000-381.04-01	TRANSFERS FROM WATER/SEWR	913,238	931,336	989,889	6.29%
001-0000-381.04-02	TRANSFERS FROM SANITATION	283,989	270,940	336,000	24.01%
001-0000-381.04-03	TRANSFERS FROM STORMWATER	132,111	133,721	142,513	6.57%
* TRANSFERS IN		3,222,088	3,276,404	3,499,690	6.81%

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GENERAL FUND REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
001-0000-382.04-01	FROM WATER/SEWER	1,123,900	1,211,718	1,418,448	17.06%
001-0000-382.04-02	FROM SANITATION	844,572	891,676	978,400	9.73%
001-0000-382.04-03	FROM STORMWATER	290,382	306,269	348,998	13.95%
* REIMBURSEMENTS		2,258,854	2,409,663	2,745,846	13.95%
001-0000-389.90-00	APPROPRIATED RESERVES	-	1,402,515	1,141,920	(18.58%)
* APPROPRIATED RESERVES		-	1,402,515	1,141,920	(18.58%)
*** TOTAL OTHER SOURCES		5,480,942	7,088,582	7,387,456	4.22%
TOTAL GENERAL FUND REVENUE		\$30,499,133	\$26,457,337	\$28,321,767	7.05%

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GENERAL FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-0000-311.01-00	CURRENT	ESTIMATED AD VALOREM TAX REVENUE COLLECTIONS (ASSUME 7.0000 MILLS AND PROPERTY CERTIFIED DR420 FOR PROPERTY VALUES)	11,734,431	11,321,456
		LESS TIF DISTRICT 2	(162,486)	-
		LESS TIF DISTRICT 1	(250,489)	-
001-0000-311.02-00	DELINQUENT	ESTIMATED DELINQUENT AD VALOREM REVENUE	142,259	142,259
001-0000-312.41-00	FIRST LOCAL OPT GAS TAX	ESTIMATED FIRST LOCAL OPTION GAS TAX REVENUE	335,218	335,218
001-0000-312.42-00	SECOND LOCAL OPT GAS TX	ESTIMATED LOCAL OPTION GAS TAX REVENUE	80,158	80,158
001-0000-314.10-00	ELECTRIC	ESTIMATED UTILITY TAXES - ELECTRIC REVENUE	1,547,708	1,547,708
001-0000-314.30-00	WATER	ESTIMATED UTILITY TAXES - WATER REVENUE	534,526	534,526
001-0000-314.40-00	GAS	ESTIMATED UTILITY TAXES - NATURAL GAS REVENUE	44,612	44,612
001-0000-314.80-00	PROPANE	ESTIMATED UTILITY TAXES - PROPANE REVENUE	15,297	15,297
001-0000-315.00-00	TELECOMMUNICATION TAX	ESTIMATED COMMUNICATION SERVICE TAX REVENUE	652,937	652,937
001-0000-316.01-00	LOCAL BUSINESS TAX	ESTIMATED LOCAL BUSINESS TAX REVENUE	52,000	52,000
001-0000-321.01-00	CITY OCCUPATIONAL LICENSE	NO AMOUNT BUDGETED	-	-
001-0000-322.01-00	BUILDING PERMITS	ESTIMATED BUILDING PERMIT REVENUE	1,350,000	1,350,000
001-0000-322.06-00	MASTER PERMIT FEES	NO AMOUNT BUDGETED	-	-
001-0000-323.10-00	ELECTRIC	ESTIMATED FRANCHISE FEES - ELECTRIC REVENUE	1,406,361	1,406,361
001-0000-323.20-00	GAS	ESTIMATED FRANCHISE FEES - GAS (PROPANE) REVENUE	53,101	53,101
001-0000-323.30-00	SOLID WASTE	ESTIMATED FRANCHISE FEES - SOLID WASTE REVENUE	27,000	27,000
001-0000-329.01-02	ZONING, VARIANCES, APPEAL	ESTIMATED ZONING VARIANCES AND APPEALS REVENUE	101,603	101,603
001-0000-329.03-02	ELECTRONIC GAME ROOM PERM	NO AMOUNT BUDGETED	-	-
001-0000-334.49-01	FDOT-US 441 LIGHTING AGRE	ESTIMATED FDOT - US 441 LIGHTING AGREEMENT REVENUE	73,260	73,260

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GENERAL FUND REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
001-0000-335.12-00 STATE REVENUE SHARING	ESTIMATED STATE REVENUE SHARING REVENUE	1,005,242	1,005,242	
001-0000-335.14-00 MOBILE HOME LICENSES	ESTIMATED MOBILE HOME LICENSING REVENUE	11,454	11,454	
001-0000-335.15-00 ALCOHOLIC BEVERAGE LICENS	ESTIMATED ALCOHOLIC BEVERAGE REVENUE	16,438	16,438	
001-0000-335.18-00 HALF CENT SALES TAX	ESTIMATED HALF CENT SALES TAX REVENUE	1,443,967	1,443,967	
001-0000-335.20-00 FIREFIGHTERS SUPPLEMENT	ESTIMATED FIREFIGHTER'S SUPPLEMENT REVENUE	7,036	7,036	
001-0000-335.49-01 MOTOR FUEL TAX REBATE	ESTIMATED MOTOR FUEL TAX REBATE REVENUE	21,039	21,039	
001-0000-337.20-01 SCHOOL BOARD SRO REIMBURS	ESTIMATED SCHOOL BOARD SRO REIMBURSEMENT REVENUE	78,606	78,606	
001-0000-337.70-10 COUNTY AID TO LIBRARIES	ESTIMATED COUNTY AID TO LIBRARIES REVENUE	116,881	116,881	
001-0000-337.70-50 LIBRARY E-RATE (SPRINT)	ESTIMATED LIBRARY E-RATE REVENUE	8,100	8,100	
001-0000-338.04-01 COUNTY ALS PAYMENT	ESTIMATED COUNTY ALS PAYMENT REVENUE	137,302	137,302	
001-0000-338.04-02 CLOSEST UNIT RESPONSE	ESTIMATED CLOSEST UNIT RESPONSE REVENUE	15,570	15,570	
001-0000-338.05-00 LIBRARY IMPACT PARTICIPAT	NO AMOUNT BUDGETED	-	-	
001-0000-341.30-01 CTY IMPACT ADM COLLECTION	ESTIMATED COUNTY IMPACT ADMIN FEES REVENUE	21,259	21,259	
001-0000-347.20-01 RECREATION FEES	ESTIMATED RECREATION FEES REVENUE	85,000	85,000	
001-0000-347.20-03 SUMMER PROGRAM	NO AMOUNT BUDGETED	-	-	
001-0000-347.20-06 REC PROGRAM SPONSORSHIPS	ESTIMATED REC PROGRAM SPONSORSHIPS REVENUE	250	250	
001-0000-347.50-01 CIVIC CENTER RENTAL	ESTIMATED CIVIC CENTER RENTAL REVENUE	27,121	27,121	
001-0000-347.50-03 FIELD/FIELD LIGHT RENTALS	ESTIMATED P&R FIELD & LIGHT RENTALS REVENUE	750	750	
001-0000-351.10-00 POLICE JUDGMENTS & FINES	ESTIMATED FINES & JUDGEMENT REVENUE	16,502	16,502	
001-0000-352.10-00 LIBRARY FINES	ESTIMATED LIBRARY FINES REVENUE	4,010	4,010	
001-0000-354.01-00 PARKING VIOLATIONS	NO AMOUNT BUDGETED	-	-	
001-0000-354.02-00 CODE VIOLATIONS	ESTIMATED CODE VIOLATIONS REVENUE	10,755	10,755	
001-0000-361.10-02 SBA INTEREST	ESTIMATED SBA INTEREST REVENUE	1,058	1,058	

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GENERAL FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-0000-364.01-01	CEMETERY LOTS	ESTIMATED CEMETARY LOTS REVENUE	27,000	27,000
001-0000-364.01-03	LAND SALES	NO AMOUNT BUDGETED	-	-
001-0000-365.01-00	SURPLUS/SCRAP PROP SALES	NO AMOUNT BUDGETED	-	-
001-0000-366.04-00	OTHER DONATIONS/CONTRIB	NO AMOUNT BUDGETED	-	-
001-0000-366.08-00	FRIENDS DONATIONS -APPROP	NO AMOUNT BUDGETED	-	-
001-0000-366.09-01	FIELD MAINTENANCE	NO AMOUNT BUDGETED	-	-
001-0000-369.10-01	MISCELLANEOUS	ESTIMATED MISCELLANEOUS REVENUE	24,789	24,789
001-0000-369.10-02	INSUR REIMBURSEMENTS	HEALTH INSURACE REBATE REIMBURSEMENT	50,000	50,000
001-0000-369.10-03	CEMETERY FEES	ESTIMATED CEMETERY FEES REVENUE	5,393	5,393
001-0000-369.10-04	REFUND-PRIOR YR EXPENSE	NO AMOUNT BUDGETED	-	-
001-0000-369.10-06	P&Z ADVERTISING-REIMBURSE	ESTIMATED P&Z ADVERTISING REIMB REVENUE	4,519	4,519
001-0000-369.10-09	CONCESSION CONTRACTS	ESTIMATED CONCESSION CONTRACTS REVENUE	1,800	1,800
001-0000-369.10-11	MISCELLANEOUS LIBRARY FEE	ESTIMATED MISC LIBRARY FEES REVENUE	11,895	11,895
001-0000-369.10-14	LIEN SEARCHES	ESTIMATED LIEN SEARCHES REVENUE	38,225	38,225
001-0000-369.10-16	REIMB FR OTHER GOVERNMENT	NO AMOUNT BUDGETED	-	-
001-0000-369.20-02	ST RADON COLLECTION FEE	ESTIMATED RADON FEES REVENUE	4,854	4,854
001-0000-369.21-01	FOUND PROPERTY	NO AMOUNT BUDGETED	-	-
001-0000-381.01-22	FROM FIRE ASSESSMENT FUND	ESTIMATED FIRE ASSESSMENTS REVENUE	2,031,288	2,031,288
001-0000-381.04-01	TRANSFERS FROM WATER/SEWR	TRANSFER FROM WATER AND WASTEWATER UTILITY FUND	989,889	989,889
001-0000-381.04-02	TRANSFERS FROM SANITATION	TRANSFER FROM SOLID WASTE FUND	336,000	336,000
001-0000-381.04-03	TRANSFERS FROM STORMWATER	TRANSFER FROM STORMWATER FUND	142,513	142,513
001-0000-382.04-01	FROM WATER/SEWER	REIMBURSEMENT FROM WATER AND WASTEWATER UTILITIES FUND	1,418,448	1,418,448
001-0000-382.04-02	FROM SANITATION	REIMBURSEMENT FROM SOLID WASTE FUND	978,400	978,400

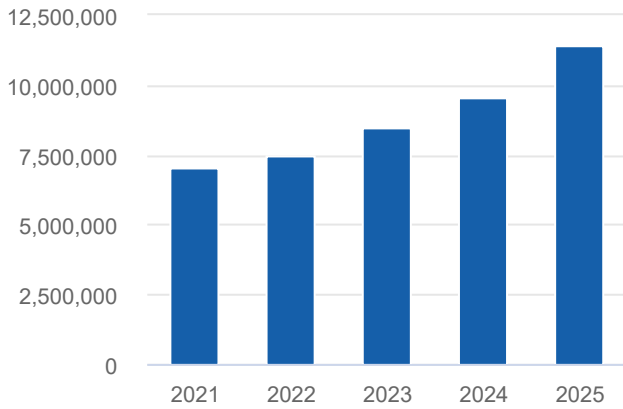
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GENERAL FUND REVENUE JUSTIFICATION

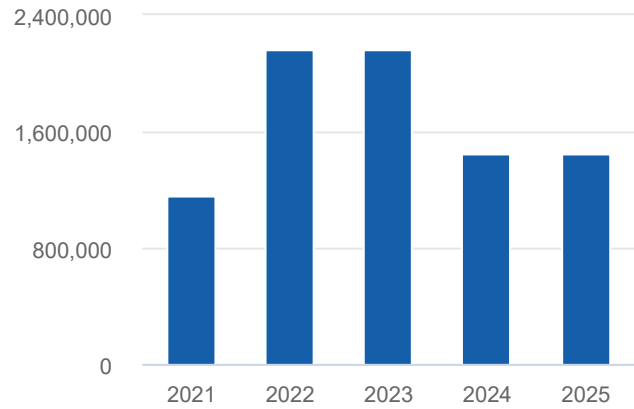
			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
001-0000-382.04-03 FROM STORMWATER	REIMBURSEMENT FROM STORMWATER FUND	348,998	348,998	
001-0000-384.30-00 BONDS	NO AMOUNT BUDGETED	-	-	
001-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES FOR DEMOLITION OF OLD PUBLIC WORKS FACILITY SITE, AND PROVIDE TEMPORARY PARKING SOLUTION	265,000	1,141,920	
	APPROPRIATE FROM RESERVES FOR WEST END PARKING PHASE 1, 2, AND 3	876,920	-	
001-0000-392.10-00 LCBOCC-YMCA	NO AMOUNT BUDGETED	-	-	

GRAPHICAL DATA FOR GENERAL FUND REVENUES

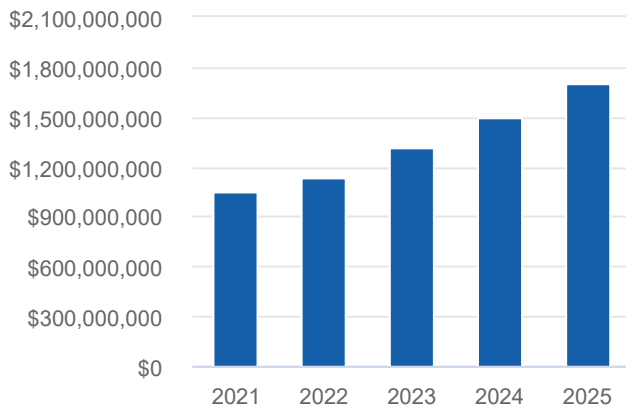
Ad Valorem Tax - 5 Yr Historical



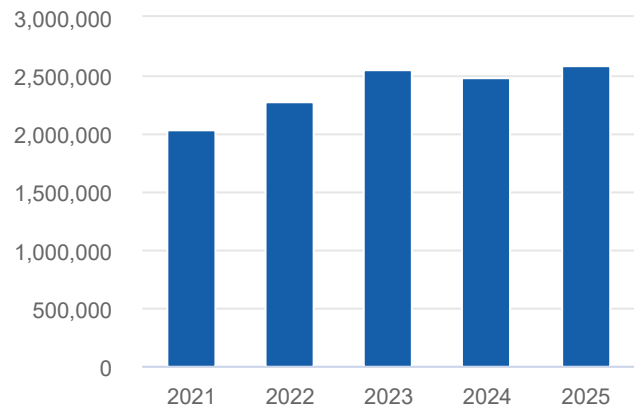
Permits & Fees - 5 Yr Historical



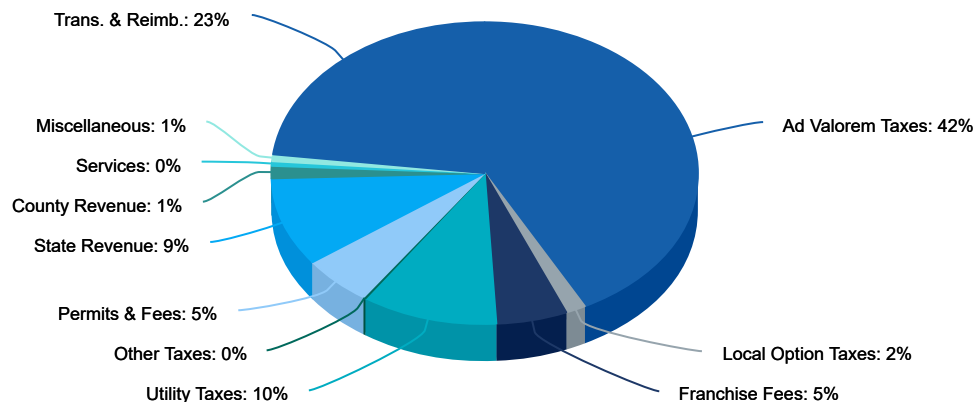
Taxable Value - 5 Year Historical



State Shared Rev - 5 Yr Historical



ESTIMATED GENERAL FUND REVENUE FISCAL YEAR 2025



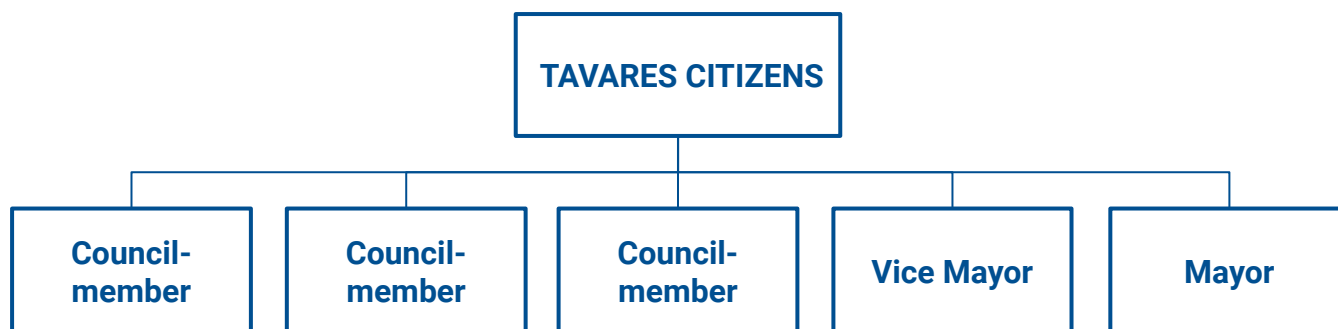


Mayor & Council



Mayor & Council

Department 11



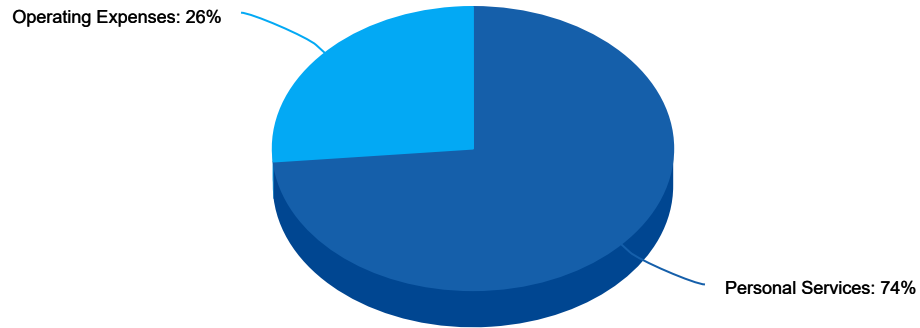
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Council Member		3	3	3
Mayor		1	1	1
Vice Mayor		1	1	1
No. of Full Time		5	5	5
Total No. of Positions:		5	5	5
Total FTEs:		5	5	5

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Council-1101				
Personal Services	80,071	89,342	94,969	6.30%
Operating Expenses	14,000	35,743	34,170	(4.40%)
Grand Total Council	\$94,071	\$125,085	\$129,139	3.24%
Percentage of Fund Budget	0.36%	0.44%	0.46%	

2025 APPROPRIATIONS



FUND 001
DEPT 11
DIVISION 01

MAYOR & COUNCIL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1101-511.11-10	MAYOR / COUNCIL PAY	40,377	48,085	49,745	3.45%
001-1101-511.21-10	FICA / MED TAXES	2,753	3,347	3,446	2.96%
001-1101-511.22-20	FL STATE RETIREMENT	-	-	1,131	-%
001-1101-511.23-10	HEALTH INSURANCE	26,033	26,733	27,802	4.00%
001-1101-511.23-15	DENTAL INSURANCE	912	875	1,312	49.94%
001-1101-511.23-30	DEPENDENT HEALTH INSURANC	8,622	8,911	9,730	9.19%
001-1101-511.23-35	DEPENDENT DENTAL INSURANC	1,297	1,281	1,733	35.28%
001-1101-511.24-10	WORKERS' COMPENSATION	77	110	70	(36.36%)
* SALARIES AND BENEFITS		80,071	89,342	94,969	6.30%
OPERATING EXPENDITURES					
001-1101-511.34-10	CONTRACTUAL SERVICES	215	-	-	-%
001-1101-511.40-10	TRAVEL & PER DIEM COUNCIL	5,783	22,523	20,100	(10.76%)
001-1101-511.48-65	SISTER CITY	-	4,000	4,000	-%
001-1101-511.52-10	OPERATING SUPPLIES COUNCI	3,241	4,820	5,020	4.15%
001-1101-511.54-10	BKS, PUB, SUB, MEM, LIB	4,761	4,400	5,050	14.77%
* OPERATING EXPENDITURES		14,000	35,743	34,170	(4.40%)
TOTAL MAYOR/COUNCIL		94,071	125,085	129,139	3.24%

FUND **001**
DEPT **11**
DIVISION **01**

MAYOR & COUNCIL EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1101-511.11-10	MAYOR / COUNCIL PAY	COUNCIL MEMBER PAY	49,745	49,745
001-1101-511.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	3,446	3,446
001-1101-511.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	1,131	1,131
001-1101-511.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	27,802	27,802
001-1101-511.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,312	1,312
001-1101-511.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	9,730	9,730
001-1101-511.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,733	1,733
001-1101-511.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	70	70
001-1101-511.34-10	CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
001-1101-511.40-10	TRAVEL & PER DIEM COUNCIL	LAKE COUNTY LEAGUE OF CITIES BUSINESS MEETINGS (12 MEETINGS AT \$25 EACH)	300	20,100
		TAVARES CHAMBER OF COMMERCE RED CARPET GALA	1,000	-
		MISC. SEMINARS AND BUSINESS MEETINGS	1,000	-
		MISC. PROJECTS/INITIATIVES	2,000	-
		LEGISLATIVE ACTION DAYS	1,500	-
		LAKE COUNTY LEAGUE OF CITIES COMMUNITY SERVICE AWARD BANQUET	200	-
		LAKE COUNTY DAY	800	-
		LAKE CO. LEAGUE OF CITIES SPONSOR NIGHT	450	-
		LAKE 100 LEGISLATIVE BREAKFAST	800	-
		LAKE 100 COMMUNITY SERVICE AWARDS	1,500	-
		FLORIDA LEAGUE OF MAYORS ANNUAL BUSINESS MEETING	850	-
		FLORIDA LEAGUE OF CITIES ANNUAL CONFERENCE	1,250	-
		FLC INSTITUTE FOR ELECTED MUNICIPAL OFFICIALS	1,600	-
		COUNCIL MEMBER TRAINING	3,000	-

FUND **001**
DEPT **11**
DIVISION **01**

MAYOR & COUNCIL EXPENDITURE JUSTIFICATION

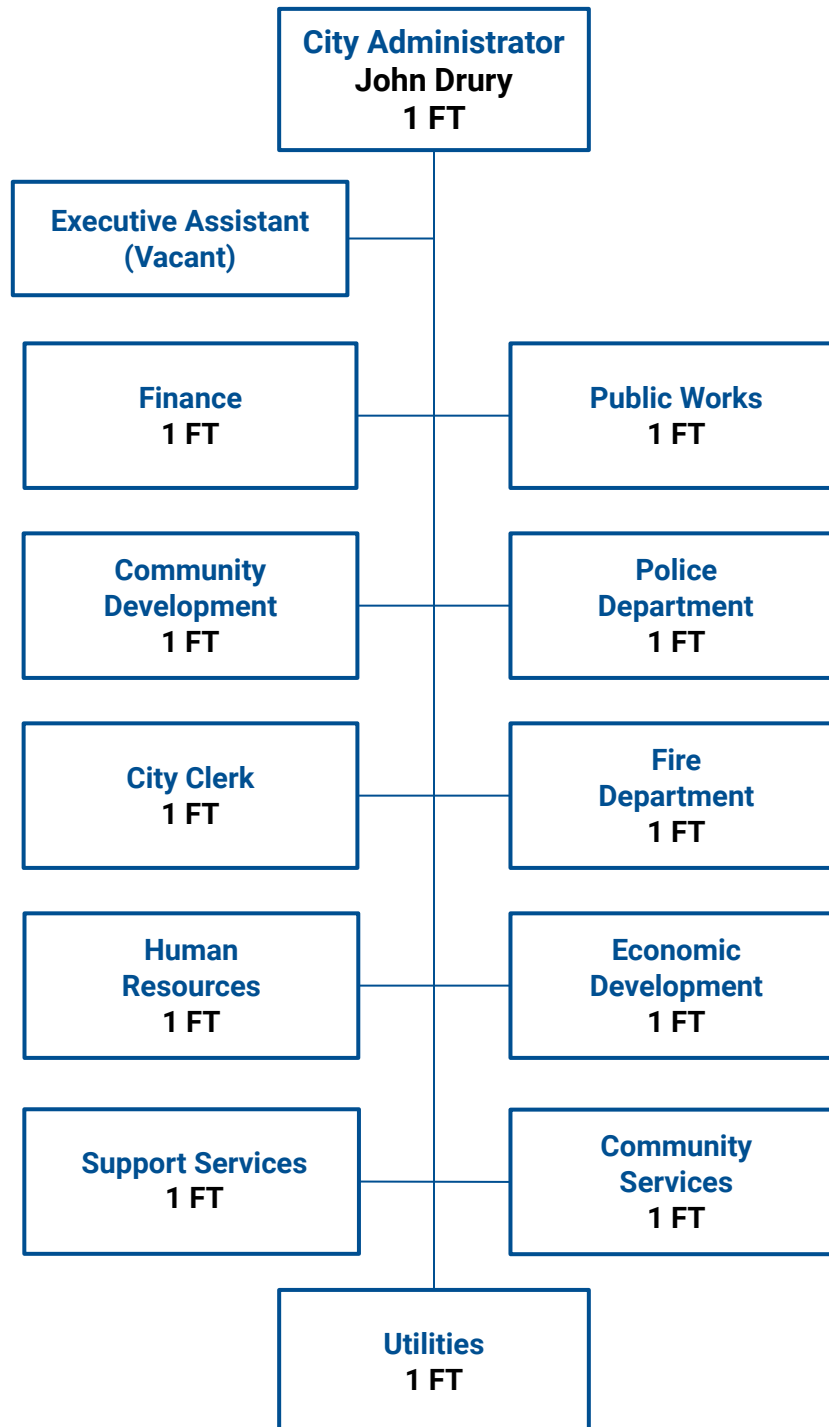
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CHAMBER LUNCHEON (2 COUNCIL MEMBERS)	350	-
		ANNUAL ETHICS TRAINING	500	-
		AMERICA IN BLOOM CONFERENCE	3,000	-
001-1101-511.48-65	SISTER CITY	MANAGE AND MAINTAIN SISTER CITY RELATIONSHIPS	4,000	4,000
001-1101-511.52-10	OPERATING SUPPLIES COUNCI	COUNCIL MEETING AND WORKSHOP OPERATING SUPPLIES	500	5,020
		MAYORS YOUTH COUNCIL	360	-
		COUNCIL SPECIAL PROJECTS/CODE BOOKS	310	-
		CITY SHIRTS/JACKETS	1,650	-
		CITY COUNCIL PHOTOGRAPHS	1,500	-
		AWARDS, PLAQUES, DAIS SIGNS, LAPEL PINS, BUSINESS CARDS	700	-
001-1101-511.54-10	BKS, PUB, SUB, MEM, LIB	FLORIDA LEAGUE OF CITIES MEMBERSHIP	3,250	5,050
		SISTER CITIES INTERNATIONAL MEMBERSHIP	500	-
		LAKE COUNTY LEAGUE OF CITIES MEMBERSHIP	650	-
		FLORIDA LEAGUE OF MAYORS MEMBERSHIP	650	-

Administration



Administration

Department 12



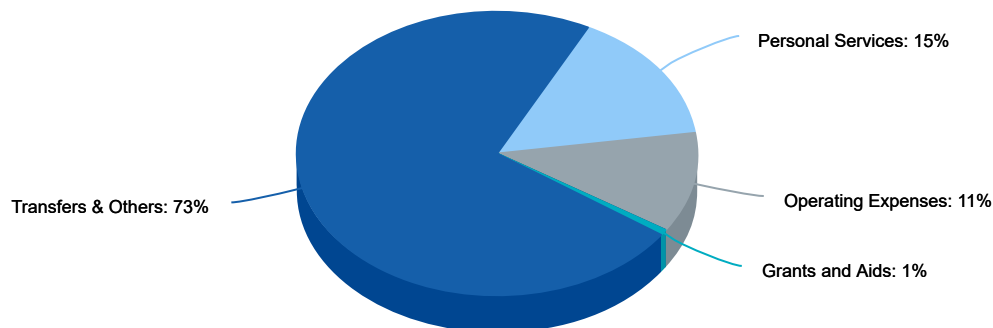
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
City Administrator	2001	1	1	1
No. of Full Time		1	1	1
Total No. of Positions:		1	1	1
Total FTEs:		1	1	1

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Administration-1201				
Personal Services	336,256	323,703	355,886	9.94%
Operating Expenses	20,510	30,844	31,822	3.17%
Total Administration	356,766	354,547	387,708	9.35%
Admin. Gen. Govt.-1202				
Operating Expenses	161,357	227,745	235,957	3.61%
Debt Service	44,564	-	-	-%
Grants and Aids	12,850	15,200	15,200	-%
Transfers & Others	1,593,581	1,809,822	1,707,803	(5.64%)
Total Admin. Gen. Govt.	1,812,352	2,052,767	1,958,960	(4.57%)
Grand Total Administration	\$2,169,118	\$2,407,314	\$2,346,668	(2.52%)
Category Summary				
Personal Services	336,256	323,703	355,886	9.94%
Operating Expenses	181,867	258,589	267,779	3.55%
Debt Service	44,564	-	-	-%
Grants and Aids	12,850	15,200	15,200	-%
Transfers & Others	1,593,581	1,809,822	1,707,803	(5.64%)
Grand Total Administration	\$2,169,118	\$2,407,314	\$2,346,668	(2.52%)
Percentage of Fund Budget	8.21%	9.10%	8.29%	

2025 APPROPRIATIONS



ADMINISTRATION - 1201 AND 1202

DEPARTMENT MISSION

The City Administrator directs and coordinates all aspects of City government including: 1) Public Service Operations, 2) Utilities Enterprise and 3) Solid Waste Enterprise. The City Administrator is responsible for orchestrating the delivery of all City services by: 1) providing the City Council with accurate information so that the Council can make well-informed decisions, 2) maintaining a well-trained and motivated workforce, 3) developing and then implementing a fiscally responsive annual budget, 4) Delivering a sound public relations program that emphasizes a transparent governmental operation, and 5) implementing the Council's policies.

The Senior Executive Assistant (vacant position) offers administrative support to the City Administrator, Mayor and Council members and serves as a liaison between the City Administrator and members of the public, including, but not limited to residents, visitors, businesses and other governmental agencies. Due to budget constraints, this position remains vacant and responsibilities are accomplished by the City Administrator, City Clerk and Deputy City Clerk.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

- Directs the overall operations of the City government including general municipal government, water, wastewater, reclaim, solid waste, stormwater operations, capital improvement program, economic development, Seaplane Base-Marina and Pavilion on the Lake operations.
- Appoints Department Directors and coordinates the activities of the various departments.
- Prepares the annual City Public Service Operations budget and Enterprise budgets for submission to the City Council.
- Submits recommendations to the Council for their discussion and approval concerning the efficient operation of City government and its enterprises.
- Develops Council Agendas with the Mayor of the City.
- Implements City Council policy and directives.
- Maintains community respect through good public relations by keeping Council and the City residents informed of City progress and policies.
- Directs media relations activities and Branding initiatives.
- Coordinates with the City Attorney on all legal aspects regarding governmental operations.

2025 GOALS

Organizational Development

To attract and retain a competent, cohesive and diverse work force through training, motivation, benefits and proper representation that assist in the delivery of all City services and assist with the implementation of Tavares' new brand - "America's Seaplane City"

Growth and Development

To create an environment which will promote quality development and re-development in the business and residential communities within the City and grows the City's new brand.

City Lifestyle

To foster a progressive quality of life that promotes safety, business creation, community events, recreational and sporting activities and seaplane themed enterprises for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

To create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency for all of its enterprises including the new Seaplane Base and Marina enterprise.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide an efficient means and method of insuring timely and relevant information is provided to our citizens.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES

1. Provide complete and accurate information to the Mayor and Council members, enabling them to make beneficial decisions for the City.
2. Respond to citizen concerns courteously and in a timely manner.
3. Create a positive working atmosphere for all City employees, enabling them to perform at the best of their abilities for the benefit of the City's residents.
4. Continue the economic development plans built upon prior visioning sessions created to prosper the City.
5. Implement the City's brand "America's Seaplane City" throughout all touch points: recreation, residential, business, transportation, cultural, economic, retail, hospitality, etc.
6. Maintain a fiscally sound budget.
7. Implement the City Council's goals including Smart Growth initiatives.
8. Provide the highest level of public services to the public.
9. Continue to redevelop the Regional Park East Campus

2024 ACCOMPLISHMENTS

1. Provided complete and accurate information to the Mayor and Council members, enabling them to make beneficial decisions for the City
2. Responded to citizen concerns courteously and in a timely manner.
3. Created a positive working atmosphere for all City employees, enabling them to perform at the best of their abilities for the benefit of the City's residents.
4. Continued the economic development plans built upon prior visioning sessions created to prosper the City.
5. Implemented the City's brand "America's Seaplane City" throughout all touch points: recreation, residential, business, transportation, cultural, economic, retail, hospitality, etc.
6. Maintained a fiscally sound budget.
7. Implemented the City Council's goals including Smart Growth initiatives.
8. Provided the highest level of public services to the public.
9. Purchased the Regional Park East Campus, Completed the Public Works Facility and sold the Stover Baseball Fields.

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1201-512.12-10	REGULAR SALARIES	229,830	213,740	235,114	10.00%
001-1201-512.21-10	FICA / MED TAXES	13,193	15,931	17,549	10.16%
001-1201-512.22-10	RETIREMENT	21,421	21,374	23,511	10.00%
001-1201-512.22-20	FL STATE RETIREMENT	44,683	44,813	50,813	13.39%
001-1201-512.23-10	HEALTH INSURANCE	8,667	8,911	9,267	4.00%
001-1201-512.23-15	DENTAL INSURANCE	429	437	437	-%
001-1201-512.23-20	LIFE INSURANCE	1,208	1,204	1,324	9.97%
001-1201-512.23-21	SHORT-TERM DISABILITY	367	365	365	-%
001-1201-512.23-30	DEPENDENT HEALTH INSURANC	14,571	14,981	15,580	4.00%
001-1201-512.23-35	DEPENDENT DENTAL INSURANC	887	905	905	-%
001-1201-512.23-40	LONG TERM DISABILITY	552	550	607	10.36%
001-1201-512.23-45	VISION INSURANCE	-	-	85	-%
001-1201-512.24-10	WORKERS' COMPENSATION	448	492	329	(33.13%)
* SALARIES AND BENEFITS		336,256	323,703	355,886	9.94%
OPERATING EXPENDITURES					
001-1201-512.40-10	TRAVEL & PER DIEM	8,912	10,340	10,979	6.18%
001-1201-512.41-10	TELEPHONE	1,983	1,800	1,800	-%
001-1201-512.41-20	OTHER COMMUNICATION	297	1,000	975	(2.50%)
001-1201-512.41-30	POSTAGE	74	300	300	-%
001-1201-512.45-10	LIABILITY	5,134	6,626	5,830	(12.01%)
001-1201-512.46-15	REPAIR & MAINT-EQUIP	-	100	100	-%
001-1201-512.47-10	PRINTING & BINDING	-	150	150	-%
001-1201-512.48-10	CITY APPRECIATION	358	600	600	-%
001-1201-512.51-10	OFFICE SUPPLIES	17	400	500	25.00%
001-1201-512.52-10	OPERATING SUPPLIES	361	750	800	6.67%
001-1201-512.52-11	DURABLE GOODS	-	500	1,500	200.00%
001-1201-512.52-15	FUEL COSTS	223	1,993	1,993	-%
001-1201-512.54-10	BKS, PUB, SUB, MEM, LIB	3,151	6,285	6,295	0.16%
* OPERATING EXPENDITURES		20,510	30,844	31,822	3.17%
TOTAL ADMINISTRATION		356,766	354,547	387,708	9.35%

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1201-512.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	235,114	235,114
001-1201-512.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	17,549	17,549
001-1201-512.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	23,511	23,511
001-1201-512.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	50,813	50,813
001-1201-512.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,267	9,267
001-1201-512.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	437	437
001-1201-512.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,324	1,324
001-1201-512.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	365	365
001-1201-512.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	15,580	15,580
001-1201-512.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	905	905
001-1201-512.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	607	607
001-1201-512.23-45	VISION INSURANCE	VISION INSURANCE	85	85
001-1201-512.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	329	329
001-1201-512.40-10	TRAVEL & PER DIEM	ICMA/AAAE CONFERENCE	2,700	10,979
		SISTER CITIES INITIATIVES	3,000	-
		SEAPLANE PILOTS ASSOCIATION BOARD MEETING	1,000	-
		LAKE LEADERSHIP ALUMNI EVENT	100	-
		LAKE COUNTY LEAGUE OF CITIES BUSINESS MEETINGS	300	-
		LAKE COUNTY DAY	400	-
		FLORIDA AIRPORTS COUNCIL CONFERENCE	1,500	-
		FL BENCHMARKING CONSORTIUM ANNUAL CONFERENCE	300	-
		FCCMA CONFERENCE	1,400	-
		CITY/COUNTY MANAGER BUSINESS MEETING	200	-
		ANNUAL ETHICS TRAINING	79	-
001-1201-512.41-10	TELEPHONE	CELL PHONE SERVICE	1,800	1,800
001-1201-512.41-20	OTHER COMMUNICATION	MOBILE LAPTOP WITH HOTSPOT	975	975
001-1201-512.41-30	POSTAGE	POSTAGE	300	300

FUND 001
DEPT 12
DIVISION 01

ADMINISTRATION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1201-512.45-10	LIABILITY	LIABILITY INSURANCE	5,830	5,830
001-1201-512.46-15	REPAIR & MAINT-EQUIP	MISC. REPAIRS AND MAINTENANCE	100	100
001-1201-512.47-10	PRINTING & BINDING	BUSINESS CARDS AND MISC. PRINTING	150	150
001-1201-512.48-10	CITY APPRECIATION	MEMORIALS / RECOGNITIONS	600	600
001-1201-512.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	500	500
001-1201-512.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES CITY SHIRTS/JACKET	500 300	800 -
001-1201-512.52-11	DURABLE GOODS	CELL PHONE / OFFICE CHAIR REPLACEMENT	1,500	1,500
001-1201-512.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	1,993	1,993
001-1201-512.54-10	BKS, PUB, SUB, MEM, LIB	AAE-SEC MEMBERSHIP	50	6,295
		YMCA BOARD MEMBER DUES	1,000	-
		RAILS TO TRAILS ASSOC. MEMBERSHIP	60	-
		MISC. MEMBERSHIPS/SUBSCRIPTIONS	300	-
		LEADERSHIP ORLANDO	225	-
		LEADERSHIP LAKE COUNTY ALUMNI	30	-
		IMAGINE THAT PERFORMANCE LLC MEMBERSHIP	1,370	-
		ICMA	1,700	-
		FLORIDA BICYCLE ASSOC. MEMBERSHIP	60	-
		FLORIDA AIRPORTS COUNCIL MEMBERSHIP	400	-
		FCCMA MEMBERSHIP	650	-
		AMERICAN ASSOC. OF AIRPORT EXECUTIVES	330	-
		AIRCRAFT OWNERS AND PILOTS ASSOC. MEMBERSHIP	120	-

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
001-1202-512.34-10	CONTRACTUAL SERVICES	45,890	87,687	97,690	11.41%
001-1202-512.41-10	TELEPHONE	31	-	-	-%
001-1202-512.43-10	ELECTRIC, WATER, GAS	71,863	92,841	97,063	4.55%
001-1202-512.44-10	RENTALS & LEASES	3,866	4,110	4,125	0.36%
001-1202-512.45-10	LIABILITY	18,845	24,322	21,401	(12.01%)
001-1202-512.49-10	ADVERTISING	-	2,050	1,050	(48.78%)
001-1202-512.52-10	OPERATING SUPPLIES	4,988	6,180	7,200	16.50%
001-1202-512.54-10	BKS, PUB, SUB, MEM, LIB	280	2,063	2,113	2.42%
001-1202-512.59-13	BAD DEBT	2,555	-	-	-%
001-1202-512.59-90	CONTINGENCY	13,039	8,492	5,315	(37.41%)
* OPERATING EXPENDITURES		161,357	227,745	235,957	3.61%
DEBT SERVICE					
001-1202-512.73-10	DEBT SERVICE COSTS	44,564	-	-	-%
* DEBT SERVICE		44,564	-	-	-%
GRANTS AND AIDS					
001-1202-512.81-10	COMMUNITY GRANTS	12,850	15,200	15,200	-%
* GRANTS AND AIDS		12,850	15,200	15,200	-%
TRANSFERS AND OTHERS					
001-1202-512.91-05	TRANSFERS TO DEBT SVC	914,934	916,636	913,597	(0.33%)
001-1202-512.91-08	TRANSFER TO SEAPLANE BASE	63,619	258,531	275,256	6.47%
001-1202-512.91-13	TRANSFERS TO PAVILION	436,788	396,504	396,504	-%
001-1202-512.91-19	TRANSFERS TO BLDG PRMT RE	178,240	238,151	122,446	(48.58%)
* TRANSFERS AND OTHERS		1,593,581	1,809,822	1,707,803	(5.64%)
TOTAL ADMIN GENERAL GOVERNMENT		1,812,352	2,052,767	1,958,960	(4.57%)

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1202-512.34-10	CONTRACTUAL SERVICES	CIVIC CLERK AGENDA MANAGEMENT SOFTWARE	12,270	97,690
		STATE GOVERNMENT AFFAIRS ADVOCATE (SPLIT WITH WATER/WASTEWATER OPERATING FUND)	20,000	-
		SECLICKFIX - UTILITIES	5,787	-
		SECLICKFIX - CITY	21,646	-
		LEADERSHIP TEAM TRAINING	5,000	-
		GOVPILOT	7,500	-
		CIVICPLUS WEBSITE - PAVILLION	6,682	-
		CIVICPLUS WEBSITE - CITY	14,949	-
		CIVICPLUS MUNICODE HOSTING	2,756	-
		CIVICPLUS CLOSED CAPTION OVERAGE	1,100	-
001-1202-512.41-10	TELEPHONE	NO AMOUNT BUDGETED	-	-
001-1202-512.43-10	ELECTRIC, WATER, GAS	WATER	21,171	97,063
		ELECTRIC	75,892	-
001-1202-512.44-10	RENTALS & LEASES	COPY MACHINE RENTAL	3,750	4,125
		ELEVATOR LOGO RUG RENTAL AND CLEANING	375	-
001-1202-512.45-10	LIABILITY	LIABILITY INSURANCE	21,401	21,401
001-1202-512.49-10	ADVERTISING	TAVARES HIGH SCHOOL YEARBOOK AD	200	1,050
		TAVARES HIGHSCHOOL SPRING BASKETBALL/ BASEBALL RADIO ADVERTISING WLBE/MY790 AM	350	-
		TAVARES HIGHSCHOOL GYMNASIUM SPONSORSHIP BANNER	150	-
		TAVARES HIGHSCHOOL FALL FOOTBALL SPONSORSHIP RADIO ADVERTISING WLBE/MY790 AM	350	-
001-1202-512.52-10	OPERATING SUPPLIES	WAX/DETAIL PRIUS/ESCAPE	200	7,200
		COPY PAPER	5,000	-
		COPY MACHINE COLOR COPIER, EXTRA COPIES, TONER, STAPLES	2,000	-
001-1202-512.54-10	BKS, PUB, SUB, MEM, LIB	ORLANDO SENTINEL ANNUAL SUBSCRIPTION	300	2,113
		NATIONAL LEAGUE OF CITIES MEMBERSHIP	1,563	-

FUND 001
DEPT 12
DIVISION 02

ADMIN GENERAL GOVERNMENT OVERHEAD EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		DAILY COMMERCIAL ANNUAL SUBSCRIPTION	250	-
001-1202-512.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
001-1202-512.59-90	CONTINGENCY	CITY ADMINISTRATOR CONTINGENCY	5,315	5,315
001-1202-512.73-10	DEBT SERVICE COSTS	NO AMOUNT BUDGETED	-	-
001-1202-512.81-10	COMMUNITY GRANTS	LAKE COMMUNITY ACTION AGENCY	1,200	15,200
		TAVARES HISTORICAL SOCIETY	500	-
		TAVARES CHAMBER OF COMMERCE	7,500	-
		RENAISSANCE FAIRE	4,000	-
		COMMUNITY GRANTS - 4 GRANTS AT \$500 EACH	2,000	-
001-1202-512.91-05	TRANSFERS TO DEBT SVC	TRANSFER TO DEBT SERVICE FUND	913,597	913,597
001-1202-512.91-08	TRANSFER TO SEAPLANE BASE	CONTRIBUTION TO SEAPLANE BASE AND MARINA FUND	275,256	275,256
001-1202-512.91-13	TRANSFERS TO PAVILION	CONTRIBUTION TO PAVILION ON THE LAKE FUND	396,504	396,504
001-1202-512.91-19	TRANSFERS TO BLDG PRMT RE	TRANSFER TO BUILDING PERMIT FUND	122,446	122,446



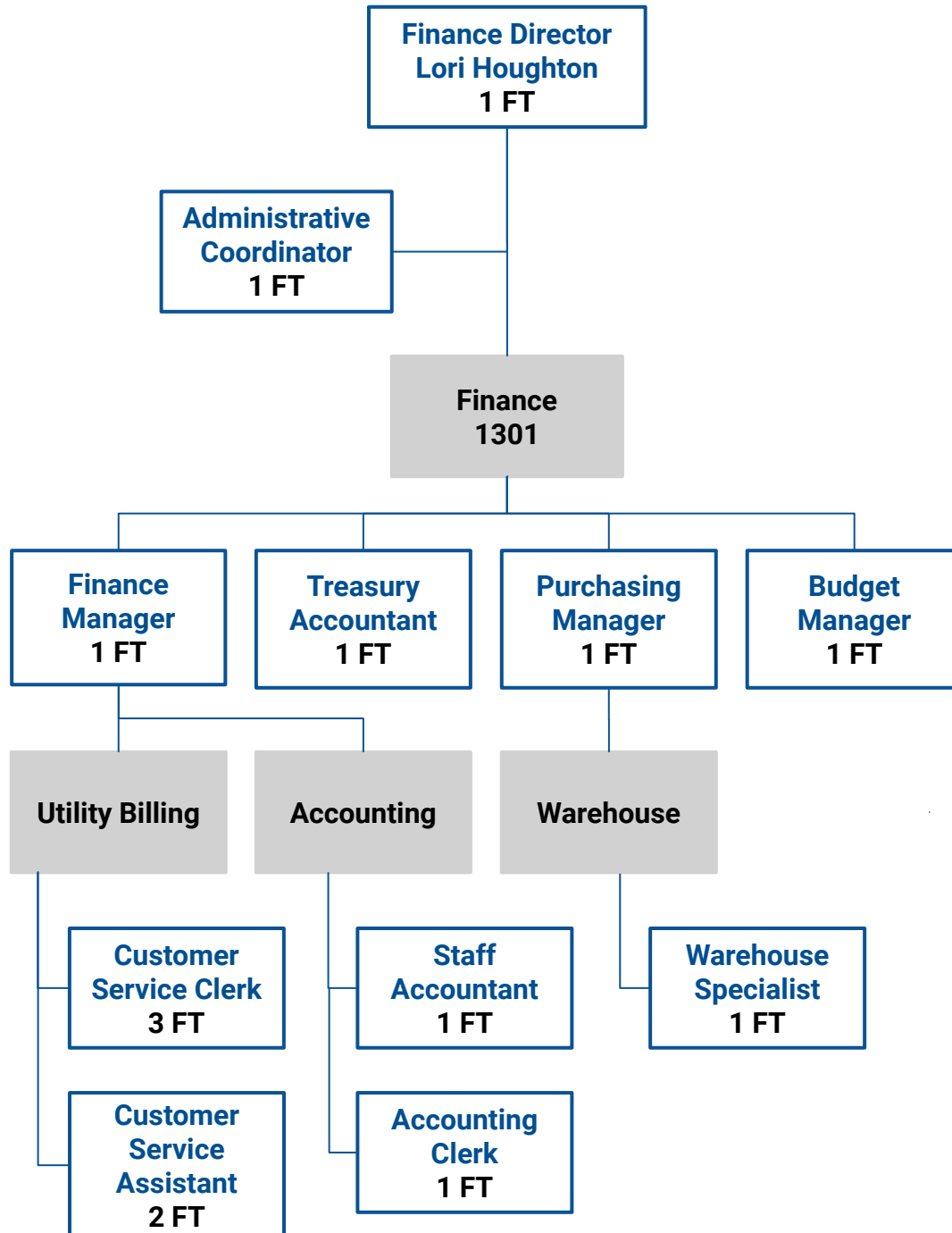
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Finance



Finance

Department 13



Position Summary

Authorized Positions		Pos. #	2022-2023	2023-2024	2024-2025
Full Time:					
Accounting Clerk		7005	1	1	1
Administrative Coordinator		3016	1	1	1
Budget Manager			1	1	1
Customer Service Clerk		7006	3	3	3
Customer Svc. Assistant		7014	2	2	2
Finance Director		7001	1	1	1
Finance Manager		7009	1	1	1
Purchasing Manager		7011	1	1	1
Staff Accountant		7002	1	1	1
² Treasury Accountant			1	1	1
¹ Warehouse/Customer Svc Assist		7015	1	1	1
No. of Full Time			14	14	14
Total No. of Positions:			14	14	14
Total FTEs:			14	14	14

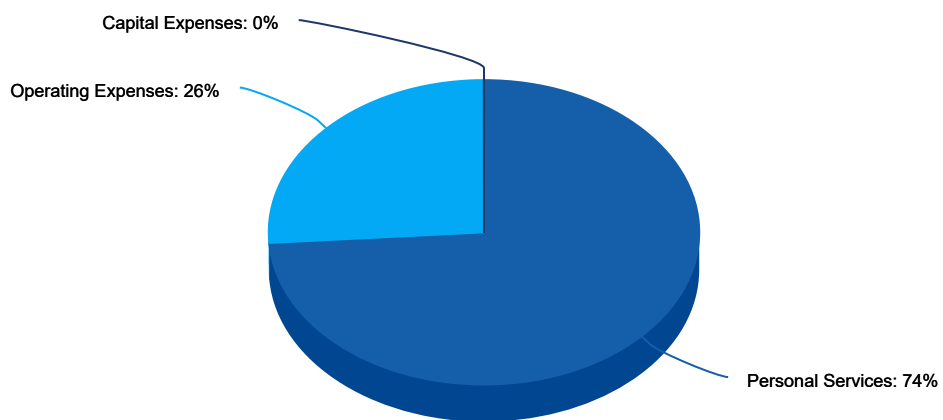
Notes

1. Primarily Warehouse Operations; provides backfill support for Water turn-ons/offers during vacations and after hour customer service.
2. These positions were temporarily suspended with deferred status due to the COVID-19 economic recession in Fiscal Year 2021.

Budget Summary

Department Summary		Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Finance-1301					
Personal Services		1,310,451	1,515,857	1,652,064	8.99%
Operating Expenses		475,582	589,825	583,852	(1.01%)
Capital Expenses		8,559	16,976	-	(100.00%)
Grand Total Finance		\$1,794,592	\$2,122,658	\$2,235,916	5.34%
Percentage of Fund Budget		6.79%	8.02%	7.89%	

2025 APPROPRIATIONS



FINANCE - 1301

DEPARTMENT MISSION

It is the mission of the Finance Department to account for all financial and budget transactions of the City using Generally Accepted Accounting Principles, to develop, prepare, coordinate, and deliver the annual operating budget, to prepare the Annual Comprehensive Financial Report, schedule the annual audit, to oversee financial systems, to oversee city inventory systems, to oversee contract insurance liability coverages, to maintain debt compliance, to oversee customer service and billing operations, to oversee centralized purchasing, to maintain fiscal responsibility, and to provide quality information in a timely manner, while maintaining the highest level of ethical professional standards.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Finance Department is responsible for the proper accounting of all City funds and, or compliance of all applicable regulations and law as they pertain to fiscal matters. Routine duties include payroll audit, internal audit, accounts payable, accounts receivable, utility billing, meter reading, fund accounting, single audit reporting and disclosure, grant reporting and billing, inventory oversight and reconciliation, maintaining sales and related journals, ACFR preparation, GASB Statement implementation, centralized purchasing, contract administration, preparation of applicable State and Federal reports, periodic financial reports to management, administering debt service, investment of City funds, and development, preparation, implementation, and control of the approved budget. In addition the department is responsible for the Financial System software, and coordinates with departments to ensure appropriate access to the financial system by department users. The Finance Department also assists other departments with financial issues that arise during the year.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Number of Utility Bills Generated	114,744	118,186	121,732	121,732
2.	Number of New Customer Requests Received/Processed	2,173	2,605	3,126	3,751
3.	Number of Receipts Processed (Payments)	100,403	104,735	106,318	109,508
4.	Number of Credit Card Transactions Processed	56,236	63,058	63,790	65,704
5.	Miscellaneous Accounts Receivables Transactions Invoiced	861	1,353	1,394	1,435
6.	Number of Accounts Payable Checks issued	6,109	6,203	6,296	6,390
7.	Number of Journal Entries Prepared and Updated	317	386	396	396
8.	Number of Requisitions Processed	5,970	5,320	5,982	6,057
9.	Number of Purchase Orders Issued	4,958	5,095	5,686	6,084
10.	Accounting Batches Processed - All Transaction types	5,686	5,810	5,916	6,046
11.	Number of Fixed Assets added	169	283	396	396
12.	Number of Grants Administered (Includes SRF)	13	19	22	18
13.	Budget Workshops, Public Hearings	17	18	18	18
14.	Number of Debt Obligations Administered	29	31	31	31
15.	Management Letter Comments by Auditors	0	0	0	0
16.	Number of Fund Budgets Maintained	31	34	34	34
17.	Central Inventory Items Maintained/Processed	10,720	11,316	11,655	12,005

2025 GOALS

Organizational Development

Provide quality information on a timely basis to maintain relevance and reliability of information to our stakeholders.

Growth and Development

Maintain sound financial practices for long range planning; and provide continued training opportunities for staff to maintain best practices in the accounting and finance function.

City Lifestyle

Provide service initiatives that offer convenience and transparency to our customers.

Citizen and Customer Service Focus

Provide quality customer service in delivery service initiatives.

Innovation and Technology

Utilize technology to enhance and streamline services to our customers and provide organizational efficiency.

Organizational Performance

Continually improve and maintain an effective internal control environment.

2025 OBJECTIVES

1. Review and maintain internal control measures for SAS 112 compliance measures.
2. Provide improved monthly financial reports to management on a timely basis.
3. Secure the GFOA award for Excellence in Financial Reporting.
4. Secure the GFOA award for Distinguished Budget Presentation.
5. Continue review of City-wide contract documents for contract lapses, performance changes, and contract elements.
6. Continue to achieve economies of scale opportunities for procurement needs.
7. Update Debt Management Report for the prior fiscal year.
8. Review and recommend a reserve policy for the City of Tavares to follow GFOA guidelines.
9. Continue improvement measures for a customer service focus for internal and external customers.
10. Implement bar-code capability for Centralized Inventory Operations.
11. Expand Utility Inventory to include Sewer Department supplies.
12. Ensure staff receives training to remain current in governmental accounting standards.
13. Continue training and convert query reports to Financial Analytics software format.
14. Continue oversight and reporting for the American Rescue Plan City of Tavares allocation.
15. Implement Field Purchase Orders for non-shopable purchases within the Purchasing System.
16. Continue implementation of CSU Training System with the Financial System for all users.
17. Complete Coordination and Implementation for Click2Gov on-line employee portal.
18. Begin laser check printing planning initiatives.
19. Work with Community Development to implement on-line BP Applications

2024 ACCOMPLISHMENTS

Customer Focus, Innovation & Technology, and Organizational Performance

1. Improved customer service measures for a customer service focus for internal and external customers.
2. Prepared the Annual Comprehensive Financial Report (ACFR) for year ending September 30, 2023
3. Received the GFOA Distinguished Budget Award for FY2022.
4. Completed Impact Fee Study for Police, Fire and Park Impact Fees
5. Completed updated Capital Improvement Plan for the City.
6. Received PCI Compliance for credit card acceptance.
7. Completed Lien Processing initiatives for Utility and Fire Assessment Liens.
8. Administered 19 various grants for City Projects.
9. Coordinated SRF funding efforts and prepared analysis for same.
10. Participated on the Florida League of Cities Finance Committee.
11. Maintained Benchmarking reporting initiatives for all City Departments.
12. Issued State Revolving Loan for 350981 for Lake Hermosa Project
15. Successfully completed the FY 2024 reporting cycle for the American Rescue Plan funded projects.
16. Implemented Collection Services for delinquent accounts with Collection Services.
17. Continued automated delinquency account extension initiatives utilizing the Innovative Voice Response System.
18. Implemented Laser printing for Business Tax Receipts
19. Implemented On-line Click2Gov Payments for Business Tax Receipts
20. Coordinated with HR to implement Employee Payroll Portal
21. Continued Implementation of updated meter reading software with base collection system.
22. Implemented laser printing of W-2 forms for employees..
23. Implement credit card acceptance for Library receipt collections.
24. Implemented new software for Budget Book Preparation
- . Implemented of CSU Training System with the Financial System for all users with focus on new employees.

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1301-513.12-10	REGULAR SALARIES	898,186	1,023,172	1,104,507	7.95%
001-1301-513.13-10	OTHER SALARIES & WAGES	16,956	-	-	-%
001-1301-513.14-10	OVERTIME	2,380	7,707	7,707	-%
001-1301-513.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-1301-513.15-61	CELL PHONE ALLOWANCE	-	-	1,200	-%
001-1301-513.21-10	FICA / MED TAXES	64,031	72,918	77,548	6.35%
001-1301-513.22-20	FL STATE RETIREMENT	141,240	175,038	190,086	8.60%
001-1301-513.23-10	HEALTH INSURANCE	94,317	115,842	129,743	12.00%
001-1301-513.23-15	DENTAL INSURANCE	5,504	6,124	6,124	-%
001-1301-513.23-20	LIFE INSURANCE	4,957	5,720	6,190	8.22%
001-1301-513.23-21	SHORT-TERM DISABILITY	3,354	3,838	4,073	6.12%
001-1301-513.23-30	DEPENDENT HEALTH INSURANC	68,425	91,335	110,568	21.06%
001-1301-513.23-35	DEPENDENT DENTAL INSURANC	7,156	8,216	8,898	8.30%
001-1301-513.23-40	LONG TERM DISABILITY	2,267	2,619	2,831	8.09%
001-1301-513.23-45	VISION INSURANCE	-	-	762	-%
001-1301-513.24-10	WORKERS' COMPENSATION	1,178	3,328	1,827	(45.10%)
* SALARIES AND BENEFITS		1,310,451	1,515,857	1,652,064	8.99%
OPERATING EXPENDITURES					
001-1301-513.32-10	AUDIT SERVICES	11,400	53,930	61,525	14.08%
001-1301-513.34-10	CONTRACTUAL SERVICES	258,012	262,846	261,495	(0.51%)
001-1301-513.40-10	TRAVEL & PER DIEM	17,260	25,315	26,800	5.87%
001-1301-513.41-10	TELEPHONE	5,113	3,400	10,120	197.65%
001-1301-513.41-30	POSTAGE	81,262	69,900	73,400	5.01%
001-1301-513.44-10	RENTALS & LEASES	6,294	13,160	13,160	-%
001-1301-513.45-10	LIABILITY	40,911	52,797	46,458	(12.01%)
001-1301-513.47-10	PRINTING & BINDING	8,591	24,200	23,360	(3.47%)
001-1301-513.49-10	ADVERTISING	4,303	6,400	6,600	3.13%
001-1301-513.49-30	BANK/WIRE/ADMN EXPENSE	206	750	750	-%
001-1301-513.49-32	CREDIT CARD PROCESSING	2,839	6,589	2,843	(56.85%)
001-1301-513.51-10	OFFICE SUPPLIES	2,727	2,100	3,500	66.67%
001-1301-513.52-10	OPERATING SUPPLIES	11,821	17,050	18,150	6.45%
001-1301-513.52-11	DURABLE GOODS	7,488	24,783	7,500	(69.74%)
001-1301-513.52-15	FUEL COSTS	6,205	4,850	6,031	24.35%
001-1301-513.52-25	UNIFORMS	1,500	3,000	3,000	-%
001-1301-513.54-10	BKS, PUB, SUB, MEM, LIB	8,150	15,255	15,660	2.65%
001-1301-513.59-40	RECORDING & TAXES	1,500	3,500	3,500	-%
* OPERATING EXPENDITURES		475,582	589,825	583,852	(1.01%)
CAPITAL EXPENDITURES					
001-1301-513.64-13	EQUIP - COMP REPLACEMENT	8,559	-	-	-%
001-1301-513.64-23	SOFTWARE	-	16,976	-	(100.00%)
* CAPITAL EXPENDITURES		8,559	16,976	-	(100.00%)
TOTAL FINANCE		1,794,592	2,122,658	2,235,916	5.34%

FUND **001**
DEPT **13**
DIVISION **01**

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1301-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	1,104,507	1,104,507
001-1301-513.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	-	-
001-1301-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	7,707	7,707
001-1301-513.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1301-513.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	1,200	1,200
001-1301-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	77,548	77,548
001-1301-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	190,086	190,086
001-1301-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	129,743	129,743
001-1301-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,124	6,124
001-1301-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,190	6,190
001-1301-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	4,073	4,073
001-1301-513.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	110,568	110,568
001-1301-513.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	8,898	8,898
001-1301-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	2,831	2,831
001-1301-513.23-45	VISION INSURANCE	VISION INSURANCE	762	762
001-1301-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	1,827	1,827
001-1301-513.32-10	AUDIT SERVICES	AUDIT SERVICES	24,725	61,525
		SINGLE AUDIT	30,300	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,500	-
001-1301-513.34-10	CONTRACTUAL SERVICES	IVR MANAGED SERVICE FEE	17,195	261,495
		WEB ENABLEMENT FOR FUSION	6,350	-
		UTILITY BILLING DELINQUENT NOTICES	4,000	-
		UTILITY BILL PRINTING AND MAILING SERVICES	12,000	-
		TEMPORARY CONTRACTED STAFFING	5,000	-
		SELECTXT ANNUAL SERVICE	10,000	-
		RATE CONSULTANT	8,000	-

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		PROGRAM CHANGES/PURCHASING UPGRADES	7,000	-
		PROGRAM CHANGES FOR ENTERPRISE SOFTWARE	10,000	-
		POST EMPLOYMENT BENEFIT ACTUARY SERVICE	4,000	-
		MOBILE COLLECTOR AND TRANCEIVER SUPPORT	4,875	-
		MISC PROGRAMMING CHANGES FOR .GOV CHANGE	2,500	-
		HOSTED OUTBOUND BUNDLE	6,000	-
		FUSION ANNUAL ACCESS FEE	4,500	-
		FINANCIAL SOFTWARE TRAINING SUBSCRIPTION	14,250	-
		FINANCIAL SOFTWARE ANNUAL ACCESS FEE	95,900	-
		EMPLOYEE SELF SERVICE PORTAL	3,750	-
		DMS PROGRAMMING CHANGES	2,000	-
		COGNOS TRAINING	8,000	-
		COGNOS ANALYTICS ANNUAL ACCESS FEE	16,675	-
		CLICK2GOV ANNUAL ACCESS FEE - BUSINESS LICENSES	1,500	-
		BUDGET SOFTWARE	18,000	-
001-1301-513.40-10	TRAVEL & PER DIEM	FLORIDA GOVERNMENT FINANCE OFFICER CONF - 5 ATTEND	7,000	26,800
		UTILITY BILLING METER SOFTWARE CONFERENCE	2,500	-
		SCHOOL OF GOVERNMENTAL FINANCE	750	-
		PURCHASING SEMINARS AND WORKSHOPS	2,500	-
		GRANT TRAINING	600	-
		GOVERNMENT FINANCE OFFICERS ASSOC CONFERENCE	2,000	-
		FLORIDA RECORDS MANAGEMENT ASSOC CONFERENCE	1,200	-
		ENTERPRISE SOFTWARE CONFERENCE	6,500	-
		CUSTOMER SERVICE TRAINING	1,000	-
		CONTINUING EDUCATION CREDITS AND CERT TRAINING	1,250	-
		BUSINESS TAX RECEIPTS CONFERENCE	1,000	-
		BENCHMARKING SEMINARS/TRAINING	500	-
001-1301-513.41-10	TELEPHONE	DOMS FAX	1,000	10,120
		CELLPHONE AND MIFI SERVICES	9,120	-
001-1301-513.41-30	POSTAGE	BULK MAIL - UTILITY BILLS AND DELINQUENT NOTICES	66,000	73,400
		POSTAGE-AR, AP, DEPOSIT/CREDIT REFUNDS	6,800	-
		OVERNIGHT DELIVERY SERVICES	600	-
001-1301-513.44-10	RENTALS & LEASES	COPIER - UTILITY BILLING OFFICE	650	13,160
		STORAGE RENTAL	1,500	-
		SAFE DEPOSIT BOX RENTAL	150	-
		POSTAGE MACHINE	6,000	-
		POST OFFICE BOX RENTAL	360	-
		COPIER - FINANCE OFFICE	4,500	-
001-1301-513.45-10	LIABILITY	LIABILITY INSURANCE	46,458	46,458
001-1301-513.47-10	PRINTING & BINDING	TAX FORMS	1,500	23,360
		STATIONERY AND ENVELOPES	2,000	-

FUND **001**
DEPT **13**
DIVISION **01**

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		REPLACE PRINTED MATERIALS WITH UPDATED WEBSITE	3,000	-
		MISCELLANEOUS PRINTED MATERIALS	730	-
		FINANCIAL REPORT PRINTING	3,650	-
		DIGITIZING SIGNATURES	600	-
		CHECK STOCK	4,680	-
		BUSINESS TAX RECEIPTS	5,000	-
		BUDGET AND BUDGET COVERS	2,200	-
001-1301-513.49-10	ADVERTISING	STATE REQUIRED TRUTH IN MILLAGE ADVERTISING	3,000	6,600
		BIDS - RFP'S/RFQ'S FOR PURCHASING	3,600	-
001-1301-513.49-30	BANK/WIRE/ADMN EXPENSE	ESTIMATED BANK ADMIN FEES	750	750
001-1301-513.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	2,843	2,843
001-1301-513.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	3,500	3,500
001-1301-513.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	7,000	18,150
		TELEPHONES	300	-
		SUPPLIES FOR COLOR PRINTER	500	-
		PER COPY CHARGES FOR COPIERS	4,500	-
		MICR TONER	1,000	-
		EMPLOYEE APPRECIATION ALLOWANCE	350	-
		COPY PAPER	3,000	-
		CLEANING AND SANITATION	300	-
		CITY SHIRT FOR FINANCE STAFF	1,200	-
001-1301-513.52-11	DURABLE GOODS	OFFICE CHAIRS	1,000	7,500
		WAREHOUSE SHELVING AND EQUIPMENT	3,000	-
		STORAGE SHELVING	1,500	-
		REPLACEMENT OFFICE FURNITURE	2,000	-
001-1301-513.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	6,031	6,031
001-1301-513.52-25	UNIFORMS	UNIFORMS FOR UTILITY BILLING (3 STAFF MEMBERS)	900	3,000
		WORK BOOTS - 3 EMPLOYEES	600	-
		UNIFORMS FOR WAREHOUSE ASSOCIATE	500	-
		UNIFORMS FOR CUSTOMER SERVICE ASSISTANTS (2 STAFF)	1,000	-
001-1301-513.54-10	BKS, PUB, SUB, MEM, LIB	GOVERNMENT FINANCE OFFICERS MEMBERSHIPS	1,250	15,660
		RIA PAYROLL GUIDE RENEWAL	2,100	-
		PRM MEMBERSHIP	275	-
		NOTARY MEMBERSHIP AND CERTIFICATION	520	-
		NIGP (PURCHASING) LOCAL AND NATIONAL	375	-
		NCSA CENTRAL FLORIDA CHAPTER	1,050	-
		MATERIALS FOR CONTINUING EDUCATION	160	-
		ICMA MEMBERSHIPS	1,050	-

FUND 001
DEPT 13
DIVISION 01

FINANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		FLORIDA RECORDS MANAGEMENT ASSOCIATION	175	-
		FABTO (BUSINESS TAX RECEIPTS)	250	-
		BIDS PROGRAM MEMBERSHIP	5,200	-
		AWWA MEMBERSHIP	625	-
		AMERICAN PAYROLL ASSOCIATION	625	-
		AMERICAN ASSOCIATION OF ACCOUNTS PAYABLE	475	-
		AMAZON PRIME MEMBERSHIP (CITYWIDE)	1,350	-
		AICPA MEMBERSHIP	180	-
001-1301-513.59-40	RECORDING & TAXES	FILING FEES FOR RECORDING LIENS/RELEASES OF LIENS	3,500	3,500
001-1301-513.64-13	EQUIP - COMP REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-1301-513.64-23	SOFTWARE	NO AMOUNT BUDGETED	-	-

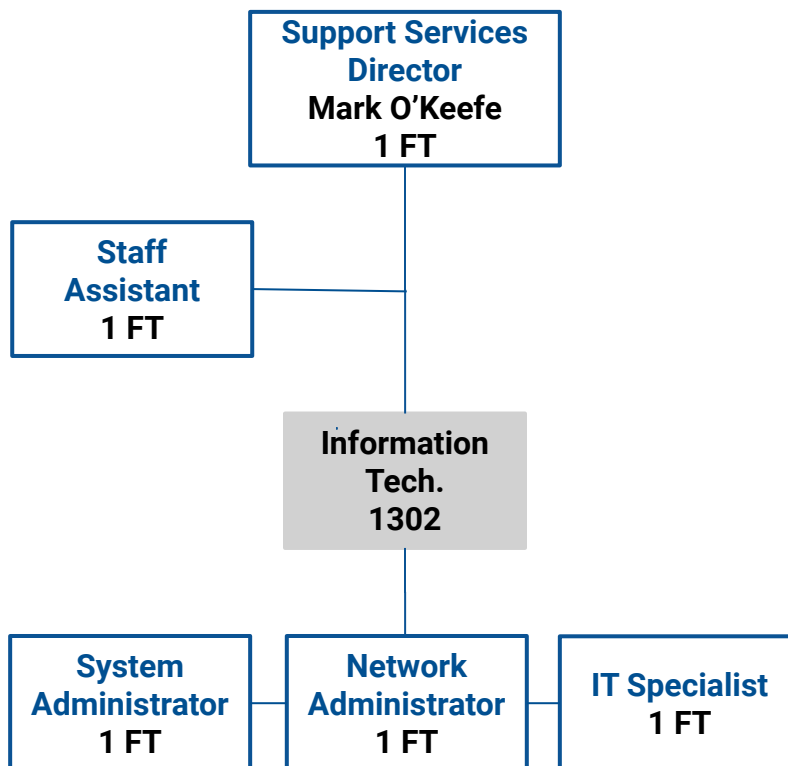


Information Technology



Information Technology

Department 13



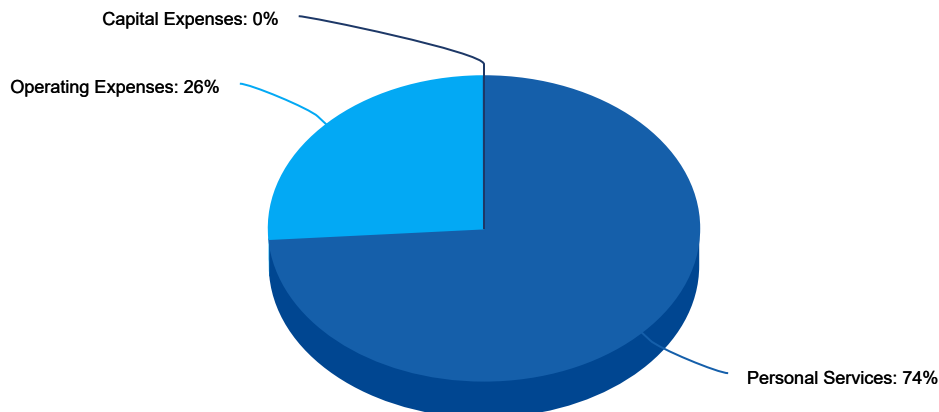
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
IT Manager	13001	1	0	0
IT Specialist	13005	1	1	1
IT System Administrator	13007	0	1	1
Network Administrator	7016	1	1	1
Staff Assistant	25003	0	1	1
No. of Full Time		3	4	4
Total No. of Positions:		3	4	4
Total FTEs:		3	4	4

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Information Tech.-1302				
Personal Services	305,016	410,552	440,366	7.26%
Operating Expenses	368,294	419,384	543,830	29.67%
Capital Expenses	282,490	227,692	44,000	(80.68%)
Grand Total Information Tech.	\$955,800	\$1,057,628	\$1,028,196	(2.78%)
Percentage of Fund Budget	3.62%	4.00%	3.63%	

2025 APPROPRIATIONS



INFORMATION TECHNOLOGY - 1302

DEPARTMENT MISSION

It is the mission of the Information Technology Department to meet the ever-changing technology needs of its users, within an integrated network environment comprising of many locations and functions. The department will continually strive to improve the network and the computer environment, of the end user and our stakeholders, through research and use of new technology for overall effective and efficient use of City resources, while limiting the need for specialized and expensive consultative support.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

The Information Technology Department is responsible for researching, evaluating, purchasing, installing, and maintaining all City-owned computer related equipment and software. While maintaining an emphasis on customer service, the department provides technology support and training to all City departments and staff.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Total Computers Serviced	200	200	215	215
2.	Network Printer Serviced	30	30	30	30
3.	Local Printers Serviced	50	50	50	50
4.	User Accounts Maintained	173	173	215	215
5.	Network Servers Maintained	21	21	21	21
6.	Server/Network Failures	3	3	2	0
7.	Downtime due to Virus Attack	1	1	0	0
8.	Downtime due to Connectivity	2	2	2	0

2025 GOALS

Organizational Development

Provide a framework of technology focused on collaboration and efficiency throughout our various services and departments, instilling organizational pride and teamwork.

Growth and Development

Adopt forward thinking initiatives while utilizing scalable equipment and management to facilitate rapid changes in structures as needed.

City Lifestyle

Continue to offer a variety of services via electronic means in order to improve our stakeholders' access to needed information.

Citizen and Customer Service Focus

Continue to emphasize customer service as a cornerstone of our overall community initiatives.

Innovation and Technology

Continue looking to improve all current technology with the intent of delivering cutting edge performance and reliability at reduced costs.

Organizational Performance

Implement new methods and procedures to impact service response times and resolutions, driving down costs for loss of productivity.

2025 OBJECTIVES

1. Adopt/implement new Federal and State security policies/laws across all facilities with specialized training.
2. Continue upgrading and hardening systems
3. Replace 25% of computers citywide
4. Adopt electronic signatures for all documents

5. Strive for a paperless workplace

2024 ACCOMPLISHMENTS

1. Restructured IT Department
2. Moved IT Department into more secure location
3. Initiated the consolidation of IT Server Rooms to a more secure location
4. Moved cellular equipment to First Responder Network Authority (FirstNet)
5. CCTV Improvements to Protect, People, Assets, and Property
6. Replaced all Police Department computers and vehicle mounts to prepare for new dispatch software
7. Replaced network hardware
8. Replaced 25% of computers citywide moved from desktop PC to laptops to facilitate today's mobile workforce
9. Continued to research and test various options to simplify and streamline the City's computer operations.
10. Enabled and supported extended work from home initiatives, providing excellent access to resources
11. Provided assistance with new facilities for planning and implementation.

FUND 001
DEPT 13
DIVISION 02

INFORMATION TECHNOLOGY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1302-513.12-10	REGULAR SALARIES	221,747	294,023	298,956	1.68%
001-1302-513.14-10	OVERTIME	1,117	1,000	-	(100.00%)
001-1302-513.15-61	CELL PHONE ALLOWANCE	626	1,800	2,598	44.33%
001-1302-513.21-10	FICA / MED TAXES	15,965	21,802	21,436	(1.68%)
001-1302-513.22-20	FL STATE RETIREMENT	27,692	49,530	50,925	2.82%
001-1302-513.23-10	HEALTH INSURANCE	15,899	20,763	33,919	63.36%
001-1302-513.23-15	DENTAL INSURANCE	787	1,019	1,601	57.11%
001-1302-513.23-20	LIFE INSURANCE	1,206	1,629	1,655	1.60%
001-1302-513.23-21	SHORT-TERM DISABILITY	859	1,081	1,130	4.53%
001-1302-513.23-30	DEPENDENT HEALTH INSURANC	17,396	14,981	24,363	62.63%
001-1302-513.23-35	DEPENDENT DENTAL INSURANC	993	1,204	2,408	100.00%
001-1302-513.23-40	LONG TERM DISABILITY	554	746	756	1.34%
001-1302-513.23-45	VISION INSURANCE	-	-	197	-%
001-1302-513.24-10	WORKERS' COMPENSATION	175	974	422	(56.67%)
* SALARIES AND BENEFITS		305,016	410,552	440,366	7.26%
OPERATING EXPENDITURES					
001-1302-513.34-10	CONTRACTUAL SERVICES	184,510	238,243	428,200	79.73%
001-1302-513.40-10	TRAVEL & PER DIEM	813	1,328	6,000	351.81%
001-1302-513.41-10	TELEPHONE	2,754	-	-	-%
001-1302-513.41-20	OTHER COMMUNICATION	18,173	15,400	58,100	277.27%
001-1302-513.45-10	LIABILITY	6,901	8,906	7,837	(12.00%)
001-1302-513.51-10	OFFICE SUPPLIES	252	2,400	2,000	(16.67%)
001-1302-513.52-10	OPERATING SUPPLIES	13,962	18,628	19,750	6.02%
001-1302-513.52-11	DURABLE GOODS	140,885	133,236	21,000	(84.24%)
001-1302-513.52-15	FUEL COSTS	-	443	443	-%
001-1302-513.54-10	BKS, PUB, SUB, MEM, LIB	44	800	500	(37.50%)
* OPERATING EXPENDITURES		368,294	419,384	543,830	29.67%
CAPITAL EXPENDITURES					
001-1302-513.64-10	EQUIP - REPLACEMENT	40,938	100,020	-	(100.00%)
001-1302-513.64-13	EQUIP - COMP REPLACEMENT	156,198	109,582	44,000	(59.85%)
001-1302-513.64-14	EQUIP - NEW COMPUTERS	28,605	7,619	-	(100.00%)
001-1302-513.64-25	FUTURE PROJECTS	56,749	10,471	-	(100.00%)
* CAPITAL EXPENDITURES		282,490	227,692	44,000	(80.68%)
TOTAL INFORMATION TECH SERVICES		955,800	1,057,628	1,028,196	(2.78%)

FUND 001
DEPT 13
DIVISION 02

INFORMATION TECHNOLOGY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1302-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	298,956	298,956
001-1302-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
001-1302-513.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	2,598	2,598
001-1302-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	21,436	21,436
001-1302-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	50,925	50,925
001-1302-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	33,919	33,919
001-1302-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,601	1,601
001-1302-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,655	1,655
001-1302-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,130	1,130
001-1302-513.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	24,363	24,363
001-1302-513.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,408	2,408
001-1302-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	756	756
001-1302-513.23-45	VISION INSURANCE	VISION INSURANCE	197	197
001-1302-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	422	422
001-1302-513.34-10	CONTRACTUAL SERVICES	MULTIPLE DOMAINS - RENEWAL	171	428,200
		SECURITY INFORMATION AND EVENT MANAGEMENT	31,000	-
		SECURITY CAMERA DOOR LICENSE MAINTENANCE RENEWAL	35,600	-
		PRIMARY CITYWIDE EA LICENSE RENEWAL	90,000	-
		PHONE SYSTEM RENEWAL	105,000	-
		PASSWORD MGMT SOFTWARE RENEWAL	12,000	-
		OLD 2019 EA LICENSE RENEWAL OBLIGATED UNTIL 2026	27,000	-
		OFFICE COPIER SCANNER FOR IT	4,250	-
		IDENTITY - SUBSCRIPTION LICENSE RENEWAL	6,412	-
		EMAIL ARCHIVER AND PROTECTION RENEWAL	32,022	-
		DATA CLOUD BACKUP RENEWAL	13,500	-
		CW SOFTWARE RENEWAL	32,845	-
		A SOFTWARE ANNUAL RENEWAL	27,400	-

FUND **001**
DEPT **13**
DIVISION **02**

INFORMATION TECHNOLOGY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		2 FACTOR AUTHENTICATION COMPUTER SECURITY RENEWAL	11,000	-
001-1302-513.40-10	TRAVEL & PER DIEM	LEARNING AND DEVELOPMENT CONFERENCE	6,000	6,000
001-1302-513.41-10	TELEPHONE	NO AMOUNT BUDGETED	-	-
001-1302-513.41-20	OTHER COMMUNICATION	CITYWIDE INTERNET PRIMARY AND SECONDARY FAILOVER	52,000	58,100
		CELLULAR AND WIFI DEVICES	6,100	-
001-1302-513.45-10	LIABILITY	LIABILITY INSURANCE	7,837	7,837
001-1302-513.51-10	OFFICE SUPPLIES	SUPPLIES	2,000	2,000
001-1302-513.52-10	OPERATING SUPPLIES	WEBSITE MAINTENANCE ACCELERATION.NET	850	19,750
		GENERAL OPERATING SUPPLIES	17,400	-
		CITY UNIFORM PER POLICY \$60 X 5 SHIRTS X 4	1,200	-
		CITY UNIFORM JACKET \$75 X 4	300	-
001-1302-513.52-11	DURABLE GOODS	HARD DRIVES - EMERGENCY REPLACEMENTS	2,000	21,000
		TOOLS FOR IT DEPT	4,000	-
		CITY-WIDE SCREEN REPLACEMENT Q4YRS \$600 EACH	15,000	-
001-1302-513.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	443	443
001-1302-513.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUB, MEM, LIB	500	500
001-1302-513.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-1302-513.64-13	EQUIP - COMP REPLACEMENT	CITY-WIDE LAPTOP REPLACEMENT Q4YRS 2K/PER 50	44,000	44,000
001-1302-513.64-14	EQUIP - NEW COMPUTERS	NO AMOUNT BUDGETED	-	-
001-1302-513.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Legal Services



Legal Services

Department 14



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Legal Services-1401				
Operating Expenses	91,482	138,191	138,191	-%
Grand Total Legal Services	\$91,482	\$138,191	\$138,191	-%
Percentage of Fund Budget	0.35%	0.52%	0.49%	

FUND 001
DEPT 14
DIVISION 01

LEGAL SERVICES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
001-1401-514.31-10	CITY ATTORNEY	91,482	138,191	138,191	-%
*	OPERATING EXPENDITURES	91,482	138,191	138,191	-%
TOTAL LEGAL SERVICES		91,482	138,191	138,191	-%

FUND **001**
DEPT **14**
DIVISION **01**

LEGAL SERVICES EXPENDITURE JUSTIFICATION

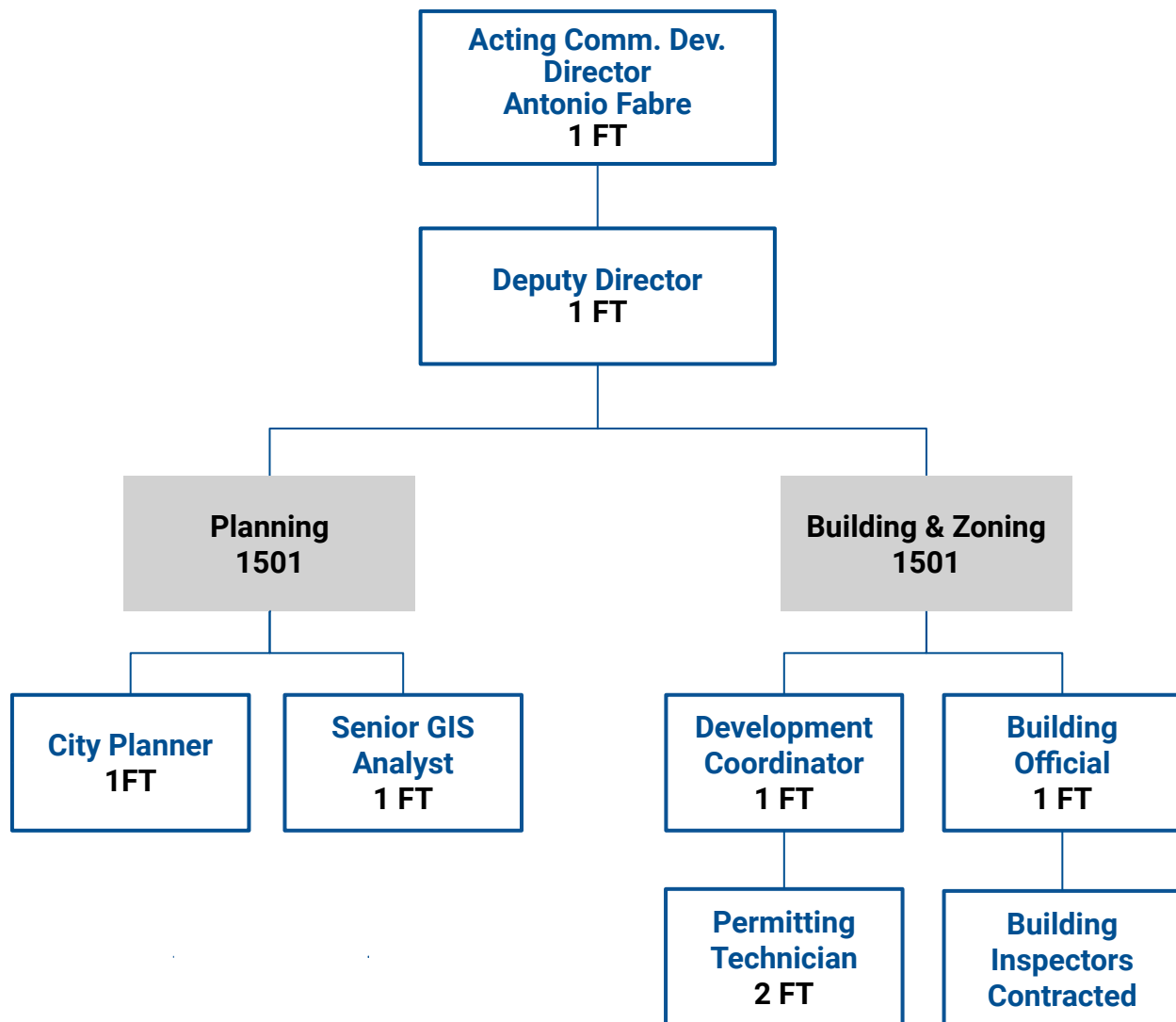
				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	
001-1401-514.31-10	CITY ATTORNEY	CITY ATTORNEY	138,191	138,191

Community Development



Community Development

Department 15



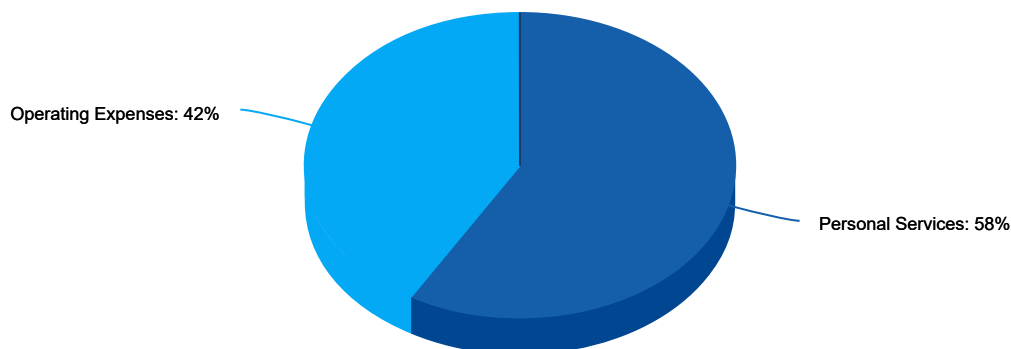
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Building Official		1	1	1
City Planner	15006	1	1	1
Community Dev. Director	3001	1	1	1
Deputy Director	15007	0	1	1
Development Coordinator	15004	1	1	1
Permitting Technician	3009	2	2	2
Senior GIS Analyst	15002	1	1	1
No. of Full Time		7	8	8
Total No. of Positions:		7	8	8
Total FTEs:		7	8	8

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Community Development-1501				
Personal Services	720,837	873,992	933,616	6.82%
Operating Expenses	323,465	611,628	664,146	8.59%
Capital Expenses	19,018	-	-	-%
Grand Total Comm. Development	\$1,063,320	\$1,485,620	\$1,597,762	7.55%
Percentage of Fund Budget	4.02%	5.62%	5.64%	

2025 APPROPRIATIONS



COMMUNITY DEVELOPMENT - 1501

DEPARTMENT MISSION

The Community Development Department is responsible for the City's planning process, permitting, building inspections, development coordination and Geographic Information Systems (GIS) departments. The Department researches, analyzes, manages and dispenses information associated with growth management issues. The Department reviews all development applications for conformity with the City's Land Development Regulations, the Florida Building Code, the City's Downtown Master Plan, Comprehensive Plan and other applicable laws and regulations. The Department works in harmony with and provides support to the Planning & Zoning Board, City Council, Lake-Sumter MPO, the Lake County School Board and other local, state and federal agencies. The Department provides demographic information, mapping and GIS support for all City departments.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Community Development Department's primary responsibilities are long-range planning, growth management, plan review, permitting, GIS support services and ensuring compliance with relevant Federal and State regulations. The department assists applicants with planning and zoning applications and construction permit applications. The Department reviews the applications for conformance with the Florida Building Code and land development initiatives per Florida Statutes and Administrative Codes.

SERVICE INDICATORS				
Indicator Description	Actual 2022	Actual 2023	Est 2024	Projected 2025
Planning Division				
1. Annexation	3	4	4	3
2. Rezone/Text Amendments	5	6	6	4
3. Comp Plan Amendment	6	6	6	4
4. Variances	6	1	1	1
5. Vacates	2	1	1	2
6. Site Plan Review	10	13	13	15
7. Subdivision Construction Plan Review	7	3	3	3
8. Final Plat Approval	6	3	4	4
9. Lot Split Approval	2	1	1	1
10. Special Project (LDR Update)	1	1	1	1
Total	48	48	39	38
Building Division				
1. New Residential Units (Single & Multi-Family)	410	274	300	230
2. New Mobile Homes	3	15	2	3
3. New Commercial Buildings	2	8	5	5
4. Commercial Additions/Alt	18	14	35	33
5. Residential Additions/Alt	194	234	200	60
6. Other Permits	1,485	1,581	1,600	2013
Total Number Of Permits Issued	2,112	2,126	2,142	2,344
Total Value Of Permits Issued	142,200,722	143,878,272	100,000,000	160,000,000.00

2025 GOALS

Organizational Development

To organize staff responsibilities, procedures and professional training to insure exceptional customer service.

Growth and Development

To create an environment which will promote quality development and re-development in the business and residential communities within the City.

City Lifestyle

Evaluate and analyze land development initiatives that implement the City Vision.

Citizen and Customer Service Focus

To provide responsive and accurate customer service.

Innovation and Technology

To utilize technology to foster innovation in the delivery of high quality services in an efficient and economical manner, and to provide an efficient means of insuring timely and relevant information is provided to our citizens.

Organizational Performance

Identify processes for service delivery that promote efficiency and integrate information between City departments.

2025 OBJECTIVES

1. Ensure that all staff members are trained, fully proficient in their responsibilities and encouraged to expand their skills.
2. Meet staffing needs to ensure exceptional customer service including maintaining Building Inspection Services contracts.
3. Maximize the use of technology to better serve the public and other City departments.
4. Continue to coordinate with Lake County for project review within the Interlocal Service Boundary Area.
5. Continue to implement the City's ADA Transition Plan through coordinated effort with the Public Works Department.
6. Continue to implement the Downtown Master Plan.
7. Complete the design of Main Street Streetscape project.
8. Support the redevelopment of the Tavares Square/Cagan Property.
9. Support Sinclair Ave. / St. Clair Abrams Ave. Beautification Program.
10. Support the redevelopment of the historic Tavares Train Station.
11. Support the construction of the Public Works Facility.
12. Install a Development Planning module of CivicSquare (H.T.E.) for development tracking.
13. Support higher residential density in the Downtown Area.

2024 ACCOMPLISHMENTS

1. Continued to update regulations and codes to best serve public interest.
2. The GIS Division continued to provide outstanding service to the public and other city departments.
3. The Building Division processed a high number of permits while continuing to provide outstanding customer service
4. Rezoning in support of property rights and property development demand.
5. Reviewed, approved and completed multiple projects including Cresswind Subdivision Phase 1, Avalon Park Subdivision Phase 2, Leela Reserve Subdivision Phases 2A & 2B, Chipotle Restaurant, Starbucks Coffee Shop, Wash City, Wawa Convinient Store with Gas Operations, Area 48 RV Storage Facility, ABC Open Storage Area and Heartland Dental Office.
6. Reviewed, approved and completed multiple single family and multi-family residential projects to serve growth demands including but not limited to the East Caroline Apartments - Ongoing effort.
7. Staffing needs met to ensure exceptional customer service.
8. Acquired Camp Road R-O-W for Road & Sidewalk Paving Improvements
9. Update the City's Comprehensive Plan to reflect the City's 10-Year Water Supply Facility Work Plan.
10. Support the Construction of the Public Works Facility.

FUND 001
DEPT 15
DIVISION 01

COMMUNITY DEVELOPMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1501-515.12-10	REGULAR SALARIES	525,146	613,552	638,014	3.99%
001-1501-515.14-10	OVERTIME	170	1,000	1,000	-%
001-1501-515.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-1501-515.15-61	CELL PHONE ALLOWANCE	1,081	1,800	2,400	33.33%
001-1501-515.21-10	FICA / MED TAXES	38,657	45,369	46,922	3.42%
001-1501-515.22-20	FL STATE RETIREMENT	81,731	108,752	113,158	4.05%
001-1501-515.23-10	HEALTH INSURANCE	50,567	62,377	74,139	18.86%
001-1501-515.23-15	DENTAL INSURANCE	2,910	3,499	3,499	-%
001-1501-515.23-20	LIFE INSURANCE	2,737	3,470	3,609	4.01%
001-1501-515.23-21	SHORT TERM DISABILITY	1,912	2,353	2,454	4.29%
001-1501-515.23-30	DEPENDENT HEALTH INSURANC	9,100	24,337	40,891	68.02%
001-1501-515.23-35	DEPENDENT DENTAL INSURANC	2,097	2,186	3,130	43.18%
001-1501-515.23-40	LONG TERM DISABILITY	1,256	1,586	1,650	4.04%
001-1501-515.23-45	VISION INSURANCE	-	-	424	-%
001-1501-515.24-10	WORKERS' COMPENSATION	2,973	3,711	2,326	(37.32%)
* SALARIES AND BENEFITS		720,837	873,992	933,616	6.82%
OPERATING EXPENDITURES					
001-1501-515.31-15	ENGINEERING	13,415	25,000	28,280	13.12%
001-1501-515.32-20	BOARD MEMBER PAYMENTS	480	1,680	1,680	-%
001-1501-515.34-10	CONTRACTUAL SERVICES	236,724	482,998	518,755	7.40%
001-1501-515.40-10	TRAVEL & PER DIEM	8,986	10,000	20,850	108.50%
001-1501-515.41-10	TELEPHONE	3,089	3,491	5,980	71.30%
001-1501-515.41-20	OTHER COMMUNICATION	119	1,606	900	(43.96%)
001-1501-515.41-30	POSTAGE	109	500	500	-%
001-1501-515.44-10	RENTALS & LEASES	3,232	9,000	9,000	-%
001-1501-515.45-10	LIABILITY	28,151	36,331	31,969	(12.01%)
001-1501-515.46-15	EQUIPMENT	-	1,000	1,500	50.00%
001-1501-515.47-10	PRINTING & BINDING	-	1,000	500	(50.00%)
001-1501-515.49-10	ADVERTISING	2,604	12,000	15,000	25.00%
001-1501-515.49-32	CREDIT CARD PROCESSING	11,468	8,310	9,019	8.53%
001-1501-515.51-10	OFFICE SUPPLIES	317	2,331	2,500	7.25%
001-1501-515.52-10	OPERATING SUPPLIES	5,942	8,278	9,450	14.16%
001-1501-515.52-11	DURABLE GOODS	3,616	-	-	-%
001-1501-515.52-15	FUEL COSTS	3,132	3,128	3,238	3.52%
001-1501-515.54-10	BKS, PUB, SUB, MEM, LIB	2,081	4,975	5,025	1.01%
* OPERATING EXPENDITURES		323,465	611,628	664,146	8.59%
CAPITAL EXPENDITURES					
001-1501-515.64-13	EQUIP - COMP REPLACEMENT	19,018	-	-	-%
* CAPITAL EXPENDITURES		19,018	-	-	-%
TOTAL COMMUNITY DEVELOPMENT		1,063,320	1,485,620	1,597,762	7.55%

FUND 001
DEPT 15
DIVISION 01

COMMUNITY DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1501-515.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	638,014	638,014
001-1501-515.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	1,000	1,000
001-1501-515.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1501-515.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	2,400	2,400
001-1501-515.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	46,922	46,922
001-1501-515.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	113,158	113,158
001-1501-515.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FORREGULAR EMPLOYEES	74,139	74,139
001-1501-515.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FORREGULAR EMPLOYEES	3,499	3,499
001-1501-515.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,609	3,609
001-1501-515.23-21	SHORT TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,454	2,454
001-1501-515.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	40,891	40,891
001-1501-515.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,130	3,130
001-1501-515.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,650	1,650
001-1501-515.23-45	VISION INSURANCE	VISION INSURANCE	424	424
001-1501-515.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	2,326	2,326
001-1501-515.31-15	ENGINEERING	ENGINEERING SERVICES - DON GRIFFEY CITY ENGINEER	10,080	28,280
		SURVYEYING SERVICES - GEORGE F YOUNG CITY SURVEYOR	13,200	-
		ENGINEERING SERVICES - HALFF	5,000	-
001-1501-515.32-20	BOARD MEMBER PAYMENTS	P&Z BOARD MEMBERS	1,680	1,680
001-1501-515.34-10	CONTRACTUAL SERVICES	CENTRAL SQUARE ANNUAL ACCESS FEE	13,590	518,755
		SELECTEXT ANNUAL SERVICE	10,000	-
		PRIVATE PROVIDER CONTRACT SERVICES	480,480	-
		ESRI ANNUAL MAINTENANCE	2,500	-
		COGNOS DM AND ANALYTICS NOW	5,560	-
		CLICK TO GOV BUILDING PERMITS - ONLINE PAYMENTS	3,900	-
		CENTRAL SQUARE WEB ENABLEMENT AND FUSION	2,725	-
001-1501-515.40-10	TRAVEL & PER DIEM	BOAF CONFERENCE	1,400	20,850
		TRAINING	12,500	-

FUND 001
DEPT 15
DIVISION 01

COMMUNITY DEVELOPMENT EXPENDITURE JUSTIFICATION

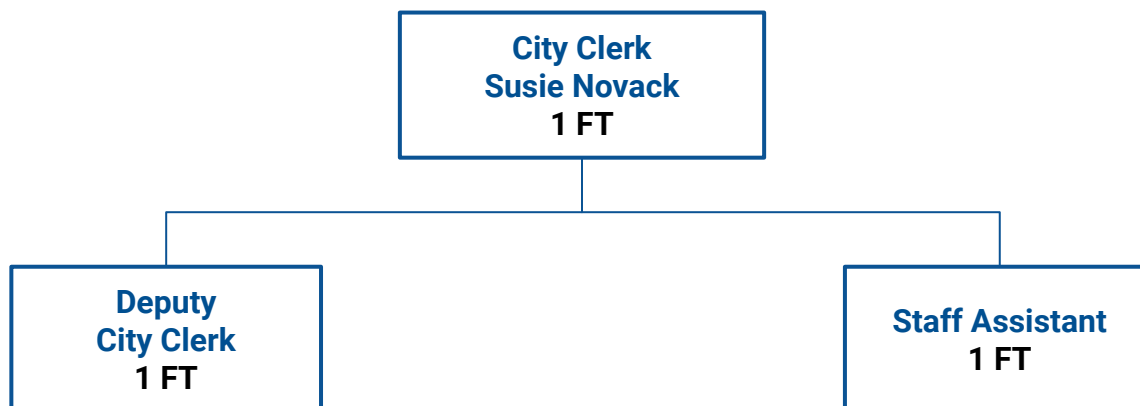
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		PER DIEM	650	-
		MILEAGE	1,200	-
		GIS CONFERENCE	1,500	-
		FPZA CONFERENCE	1,500	-
		APA CONFERENCE	2,100	-
001-1501-515.41-10	TELEPHONE	DOMS FAX	700	5,980
		CELL PHONE SERVICE	5,280	-
001-1501-515.41-20	OTHER COMMUNICATION	MIFI (HOTSPOT)	900	900
001-1501-515.41-30	POSTAGE	POSTAGE	500	500
001-1501-515.44-10	RENTALS & LEASES	COPY MACHINE RENTAL, PARTS, LABOR & TONER	9,000	9,000
001-1501-515.45-10	LIABILITY	LIABILITY INSURANCE	31,969	31,969
001-1501-515.46-15	EQUIPMENT	GIS PLOTTER MAINTENANCE	1,500	1,500
001-1501-515.47-10	PRINTING & BINDING	MISC PRINTING	500	500
001-1501-515.49-10	ADVERTISING	NEWSPAPER ADS	15,000	15,000
001-1501-515.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	9,019	9,019
001-1501-515.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	2,500	2,500
001-1501-515.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	7,000	9,450
		STAFF SHIRTS	1,250	-
		GIS PLOTTER INK & PRINT HEADS	1,000	-
		APPRECIATION GIFTS	200	-
001-1501-515.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-1501-515.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	3,238	3,238

City Clerk



City Clerk

Department 16

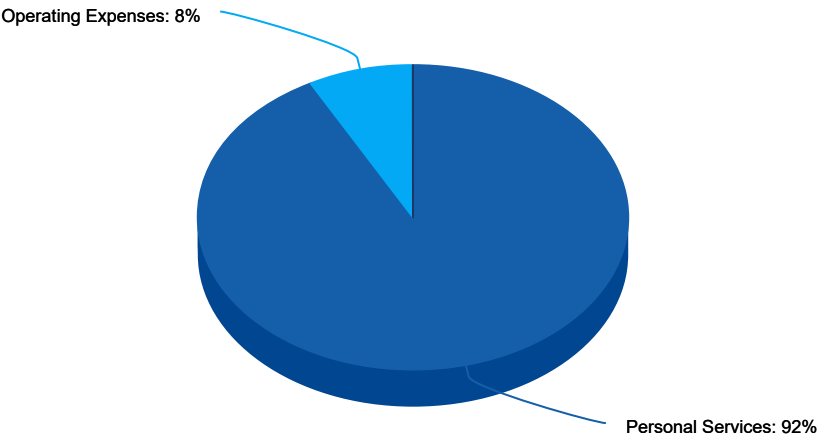


Position Summary				
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
City Clerk	2002	1	1	1
Deputy City Clerk	2008	1	1	1
Staff Assistant	25003	0	1	1
No. of Full Time		2	3	3
Part Time:				
Receptionist	12003	2	0	0
No. of Part Time:		2	0	0
Total No. of Positions:		4	3	3
Total FTEs:		3	3	3

*Receptionist position funded in Administration budget.

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
City Clerk-1601				
Personal Services	261,103	281,580	301,700	7.15%
Operating Expenses	15,910	70,886	25,801	(63.60%)
Grand Total City Clerk	\$277,013	\$352,466	\$327,501	(7.08%)
Percentage of Fund Budget	1.05%	1.33%	1.16%	(13.20%)

2025 APPROPRIATIONS



CITY CLERK - 1601

DEPARTMENT MISSION

The City Clerk Department maintains the City's official records efficiently, ensures public access to the records; provides research to the City Council, residents, government agencies, and internal staff; maintains good customer relations by providing information efficiently; manages the general City Hall reception area and provides dependable, professional support services to the City Council and City staff.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

- Organizes and facilitates agendas for City Council Meetings, Planning & Zoning Board, Special Magistrate for Code Enforcement, and other boards as requested.
- Attends and takes minutes of City Council, Code Enforcement, Planning & Zoning, Public Workshops and other meeting minutes.
- Serves as Records Management Liaison Officer for the City and submits reports to State of Florida.
- Manages Public Records system for the City.
- Provides comprehensive research assistance to City Council, citizens, and staff.
- Supervises the City election and qualifies candidates in coordination with the County Elections Supervisor.
- Responds to public record requests and citizen concerns.
- Attests and records contracts and agreements.
- Facilitates compliance with Financial Disclosure laws of Florida (F.S. 112-3144 Ethics Laws).
- Coordinates with the City Attorney in matters of legal review and document preparation.
- Assists with preparation of contracts and reports for the City Administrator.
- Administers Domestic Registry.
- Administers Lien Searches.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Ordinances Processed	21	11	20	20
2.	Resolutions Processed	25	24	25	25
3.	Lien Searches	796	640	650	650
4.	Legal Ads & Notices	74	79	80	80
5.	Meeting Minutes	38	31	40	40

2025 GOALS

Organizational Development

Encourage continuing education training through conferences, seminars, self study and higher education.

Growth and Development

Provide public information promptly to business and residential customers and to provide reliable information regarding the community and governmental resources.

City Lifestyle

To provide reliable information to the community using all information venues available.

Citizen and Customer Service Focus

Provide responses to citizen concerns promptly and satisfactorily and facilitate an efficient City election process that encourages participation of candidates and residents.

Innovation and Technology

Utilize up to date technological resources for retrieving and providing information, and to keep current on innovation and technology .

Organizational Performance

Consider the most economical and efficient way of delivering public information, and to be focused on work output in order to keep labor costs to a minimum.

2025 OBJECTIVES

1. Prepare complete and accurate information in the agenda packets, including minutes of the previous meeting and provide to City Council in a timely and efficient manner.
2. Prepare quality minutes with minimal corrections.
3. Coordinate lien searches by working with other departments and responding in a timely manner
4. Respond to public records requests in a timely manner.
5. Respond to citizen concerns courteously and in a timely manner.
6. Manage Records Storage Area and continue to develop paperless practices.
7. Manage and implement City-wide Records Management Program per Florida Statute requirements
8. Post complete agenda packet and public documents on web for citizen access.
9. Provide thorough and timely research assistance to staff, citizens, and City Council.

2024 ACCOMPLISHMENTS

1. Updated and Implemented City Election requirements and procedures per State Statute Requirements
2. Attended City Clerk Conferences/Academy's for annual training regarding innovative practices and legislative updates.
3. Prepared agendas and minutes for City Council meetings and workshops; Code Enforcement Special Master hearings; Planning and Zoning Board meetings and workshops, IAFF Bargaining sessions; Committee Meetings.
4. Maintained a positive & welcoming reception area for the public, coordinate with the City Administrator to resolve issues.
5. Served as a conduit of information to residents, staff and Council regarding city services & community programs.
6. Coordinated and certified more than 796 lien searches for real estate closings in the community.
7. Managed Citizen Donation and Community Grant Programs
8. Maintained City Website Pages including Boards, City Clerk, Agenda's and Minutes.
9. Codified Code of Ordinances and Land Development Regulations, Distributed, Included on Website.

FUND 001
DEPT 16
DIVISION 01

CITY CLERK EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1601-512.12-10	REGULAR SALARIES	177,205	198,849	214,705	7.97%
001-1601-512.13-10	OTHER SALARIES & WAGES	8,825	-	-	-%
001-1601-512.14-10	OVERTIME	-	267	267	-%
001-1601-512.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-1601-512.15-61	CELL PHONE ALLOWANCE	939	1,800	1,800	-%
001-1601-512.21-10	FICA / MED TAXES	12,613	14,233	15,231	7.01%
001-1601-512.22-10	RETIREMENT	8,831	9,432	10,076	6.83%
001-1601-512.22-20	FL STATE RETIREMENT	9,145	12,385	13,425	8.40%
001-1601-512.23-10	HEALTH INSURANCE	17,334	17,822	18,535	4.00%
001-1601-512.23-15	DENTAL INSURANCE	1,163	1,312	1,312	-%
001-1601-512.23-20	LIFE INSURANCE	999	1,126	1,215	7.90%
001-1601-512.23-21	SHORT-TERM DISABILITY	681	744	773	3.90%
001-1601-512.23-30	DEPENDENT HEALTH INSURANC	20,746	21,330	22,184	4.00%
001-1601-512.23-35	DEPENDENT DENTAL INSURANC	1,254	1,281	1,319	2.97%
001-1601-512.23-40	LONG TERM DISABILITY	457	514	555	7.98%
001-1601-512.24-10	WORKERS' COMPENSATION	411	485	303	(37.53%)
* SALARIES AND BENEFITS		261,103	281,580	301,700	7.15%
OPERATING EXPENDITURES					
001-1601-512.31-20	ELECTION EXPENSE	410	37,000	2,000	(94.59%)
001-1601-512.34-10	CONTRACTUAL SERVICES	800	450	450	-%
001-1601-512.40-10	TRAVEL & PER DIEM	2,330	3,555	6,700	88.47%
001-1601-512.41-10	TELEPHONE	1,336	800	1,100	37.50%
001-1601-512.41-20	OTHER COMMUNICATION	-	1,300	1,100	(15.38%)
001-1601-512.41-30	POSTAGE	63	200	200	-%
001-1601-512.45-10	LIABILITY	4,680	6,041	5,316	(12.00%)
001-1601-512.46-15	REPAIR & MAINT-EQUIP	-	1,300	300	(76.92%)
001-1601-512.47-10	PRINTING & BINDING	548	500	550	10.00%
001-1601-512.47-40	CODIFICATION EXPENDITURES	1,050	9,900	-	(100.00%)
001-1601-512.48-10	CITY APPRECIATION	110	200	250	25.00%
001-1601-512.49-10	ADVERTISING	1,043	2,000	2,000	-%
001-1601-512.51-10	OFFICE SUPPLIES	232	800	800	-%
001-1601-512.52-10	OPERATING SUPPLIES	1,735	2,550	2,350	(7.84%)
001-1601-512.52-11	DURABLE GOODS	707	1,395	1,500	7.53%
001-1601-512.54-10	BKS, PUB, SUB, MEM, LIB	866	895	1,185	32.40%
001-1601-512.59-40	RECORDING & TAXES	-	2,000	-	(100.00%)
* OPERATING EXPENDITURES		15,910	70,886	25,801	(63.60%)
TOTAL CITY CLERK		277,013	352,466	327,501	(7.08%)

FUND **001**
DEPT **16**
DIVISION **01**

CITY CLERK EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1601-512.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	214,705	214,705
001-1601-512.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	-	-
001-1601-512.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	267	267
001-1601-512.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1601-512.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	1,800	1,800
001-1601-512.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	15,231	15,231
001-1601-512.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	10,076	10,076
001-1601-512.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	13,425	13,425
001-1601-512.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	18,535	18,535
001-1601-512.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,312	1,312
001-1601-512.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,215	1,215
001-1601-512.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	773	773
001-1601-512.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	22,184	22,184
001-1601-512.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,319	1,319
001-1601-512.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	555	555
001-1601-512.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	303	303
001-1601-512.31-20	ELECTION EXPENSE	SERVICES	2,000	2,000
001-1601-512.34-10	CONTRACTUAL SERVICES	BIS DIGITAL COUNCIL RECORDING SYSTEM ANNUAL	450	450
001-1601-512.40-10	TRAVEL & PER DIEM	1 FALL FACC ACADAMY REGISTRATION ONLY	450	6,700
		WEBINARS	400	-
		IIMC REGIONAL CONFERENCE	1,600	-
		CITY EVENTS AND BANQUET RESPRESENTATION	250	-

FUND 001
DEPT 16
DIVISION 01

CITY CLERK EXPENDITURE JUSTIFICATION

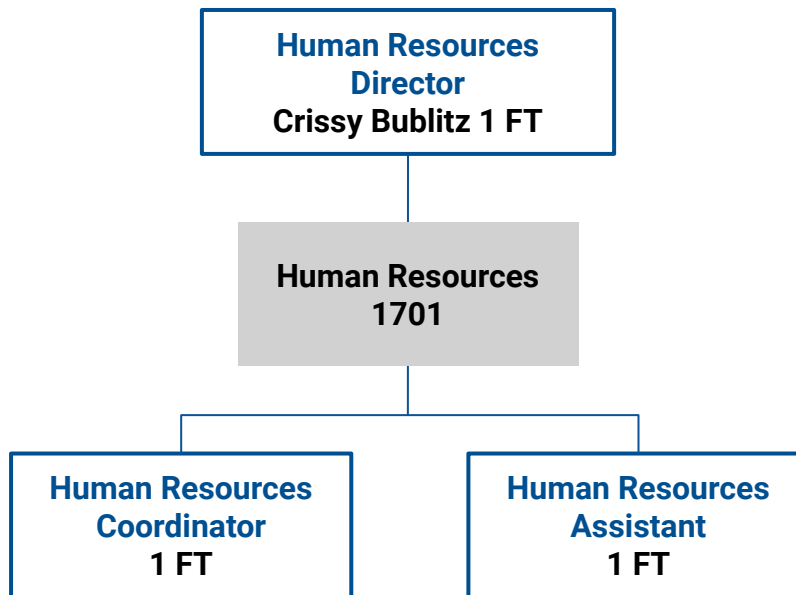
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		2 FL RECORDS MANAGEMENT ASSOC. CONFERENCE	2,300	-
		2 FL ASSOC. OF CITY CLERKS CONFERENCE	1,700	-
001-1601-512.41-10	TELEPHONE	CELL PHONE SERVICE	1,100	1,100
001-1601-512.41-20	OTHER COMMUNICATION	2 HOTSPOTS	1,100	1,100
001-1601-512.41-30	POSTAGE	POSTAGE	200	200
001-1601-512.45-10	LIABILITY	LIABILITY INSURANCE	5,316	5,316
001-1601-512.46-15	REPAIR & MAINT-EQUIP	EQUIPMENT MAINTENACE AND REPAIR	300	300
001-1601-512.47-10	PRINTING & BINDING	STATIONARY/ENVELOPES/BUSINESS CARDS	150	550
		PRINTING SERVICES FOR RECORDS REQUESTS	400	-
001-1601-512.47-40	CODIFICATION EXPENDITURES	NO AMOUNT BUDGETED	-	-
001-1601-512.48-10	CITY APPRECIATION	DISTRICT AND STATE CITY CLERK APPRECIATIONS	50	250
		BUSINESS MEETINGS	200	-
001-1601-512.49-10	ADVERTISING	ADVERTISING FOR ORDINANCES, RESOLUTIONS, MEETINGS, BOARDS, ETC.	2,000	2,000
001-1601-512.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	800	800
001-1601-512.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES	550	2,350
		PRINTER TONERS	300	-
		MINUTE BOOKS, ELECTION BOOKS, LDR BOOKS, CODE BOOK	600	-
		DOCUMENT SHREDDING SERVICES - CITY WIDE	600	-
		CITY SHIRTS	300	-
001-1601-512.52-11	DURABLE GOODS	OFFICE FURNITURE	1,500	1,500
001-1601-512.54-10	BKS, PUB, SUB, MEM, LIB	FACC PROFESSIONAL MEMBERSHIPS(2)	150	1,185
		IIMC PROFESSIONAL MEMBERSHIPS (2)	280	-
		GOVERNMENT IN THE SUNSHINE MANUAL(3)	75	-
		FL RECORDS MANAGEMENT ASSOC. MEMBERSHIPS(2)	240	-
		FIRST AMENDMENT FOUNDATION	150	-
		2 GRAMMERLY MEMBERSHIPS	290	-
001-1601-512.59-40	RECORDING & TAXES	NO AMOUNT BUDGETED	-	-

Human Resources



Human Resources

Department 17



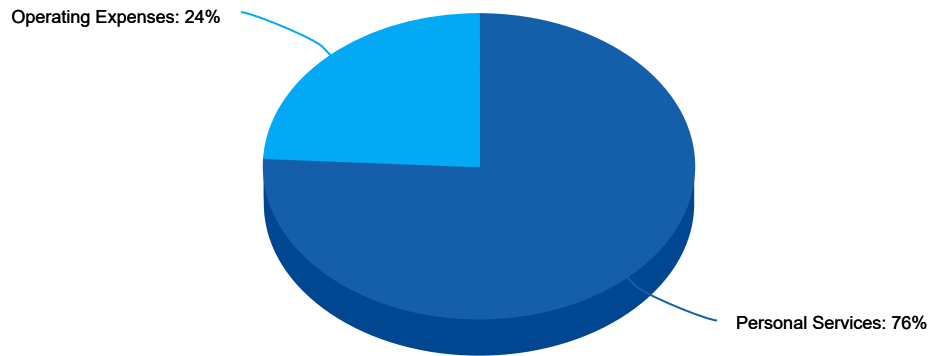
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Human Resources Assistant	17003	0	1	1
Human Resources Coordinator	12003	1	1	1
Human Resources Director	2007	1	1	1
No. of Full Time		2	3	3
Total No. of Positions:		2	3	3
Total FTEs:		2	3	3

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Human Resources-1701				
Personal Services	239,503	333,566	344,669	3.33%
Operating Expenses	76,138	131,262	109,618	(16.49%)
Capital Expenses	-	20,000	-	(100.00%)
Grand Total Human Res.	\$315,641	\$484,828	\$454,287	(6.30%)

2025 APPROPRIATIONS



HUMAN RESOURCES - 1701

DEPARTMENT MISSION

The Human Resources Department mission is to provide broad employment and risk management related expertise and support to all City departments and employees, the Tavares City Council, and to the public at large in accordance with local, state and federal law delivered with welcoming, knowledgeable and professional customer service!

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

- Candidate recruitment, qualifications assessment, interviewing, selection, post-offer background, and screenings for all City departments to ensure the best-qualified candidates are hired.
- Promote a positive workplace, employee engagement, career development, and staff retention for all City departments through collaborative activities and strategies with staff and leadership.
- Periodic market salary study assessment and post-study recommendations to promote long-term employee commitment.
- Payroll administration to ensure compliance with FLSA and other state and federal mandates.
- Employee policy and procedure development, interpretation and recommendations for consistent application to promote a positive, equitable employment environment, to maximize staff retention and reduce liability exposure.
- Group benefits plan development and administration as an effective tool for recruitment and retention of qualified staff.
- Promote a comprehensive wellness initiative program for employees encompassing physical fitness programs, mental health resources, and nutritional guidance to enhance overall well-being.
- Workers' compensation claims administration, medical care and benefits coordination to facilitate an expeditious and successful return to full duty for employees with work-related injuries.
- Unemployment compensation, arbitration and EEOC claims defenses to minimize liability exposure.
- City general liability, property, pollution, cyber, airport, and vehicle insurance policy and claims coordination to include possible mediation and settlement of claims.
- Maintain City-wide drug-free workplace program to reduce costs by maintaining a safe working environment.
- Safety Committee coordination to maintain a safe working environment, control workers' compensation costs, minimize equipment damage and increase productivity.
- Employee appreciation events, service recognition and volunteer opportunities coordination to promote a positive work environment, and to enhance working relationships in our community.

SERVICE INDICATORS

Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Employment Applications Processed	430	347	342	350
2.	New Hires Processed (Includes Seasonal Employees)	47	49	39	35
3.	Separations Processed (Includes Seasonal Employees)	49	47	27	25
4.	Occupational Injuries Processed	12	15	10	7
5.	Assets Insured Values	116,876,357	121,486,330	129,888,471	140,000,000

2025 GOALS & OBJECTIVES

1. Continue to assess effectiveness of recruitment and retention practices to ensure the City's ability to compete and retain in a highly competitive talent market.
2. Continue working toward a complete update of City personnel policies utilizing the Power DMS online software.
3. Implement a more effective HRIS and Payroll software to fully accommodate the needs of employees to include electronic timekeeping, employee access portals for payroll needs.
4. Implementation of new HRIS and Payroll software will allow for a more efficient process in HR from recruitment, onboarding, payroll, benefits enrollment, and off boarding.
5. Develop a new filing system for personnel files in accordance with record retention guidelines to ensure efficiency and compliance.

2024 ACCOMPLISHMENTS

1. Promoted health and wellness through Blue Value Solutions program activities, webinars, and e-mail to maximize prevention and successfully minimize increased healthcare costs for this coming year.
2. Successful employee Benefit Fair and enrollment process.
3. Successful employee appreciation events with better attendance results.
4. Continued updating City personnel policies in the new PowerDMS software.
5. Continue to stabilize employee turnover with ongoing review of employment and retention practices, to maintain standing as an employer of choice.
6. Hired a new HR Assistant to bring the HR department to 3 employees.
7. Bid process for property and liability insurance renewal to ensure the city has the best benefit and the best rate.
8. Employee salary survey to ensure competitive salaries for current employees to retain their employment and to ensure our salaries are competitive with the local cities to recruit new talent.

FUND **001**
DEPT **17**
DIVISION **01**

HUMAN RESOURCES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1701-513.12-10	REGULAR SALARIES	162,392	216,114	237,059	9.69%
001-1701-513.14-10	OVERTIME	-	267	267	-%
001-1701-513.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-1701-513.21-10	FICA / MED TAXES	10,848	14,873	16,273	9.41%
001-1701-513.22-10	RETIREMENT	9,243	10,263	11,475	11.81%
001-1701-513.22-20	FL STATE RETIREMENT	6,656	13,256	14,246	7.47%
001-1701-513.23-10	HEALTH INSURANCE	16,796	26,733	27,802	4.00%
001-1701-513.23-15	DENTAL INSURANCE	840	1,312	1,312	-%
001-1701-513.23-20	LIFE INSURANCE	907	1,229	1,343	9.28%
001-1701-513.23-21	SHORT-TERM DISABILITY	591	777	802	3.22%
001-1701-513.23-30	DEPENDENT HEALTH INSURANC	28,237	44,943	31,161	(30.67%)
001-1701-513.23-35	DEPENDENT DENTAL INSURANC	1,736	2,716	1,811	(33.32%)
001-1701-513.23-40	LONG TERM DISABILITY	414	563	617	9.59%
001-1701-513.23-45	VISION INSURANCE	-	-	169	-%
001-1701-513.24-10	WORKERS' COMPENSATION	343	520	332	(36.15%)
* SALARIES AND BENEFITS		239,503	333,566	344,669	3.33%
OPERATING EXPENDITURES					
001-1701-513.34-10	CONTRACTUAL SERVICES	31,518	73,530	44,500	(39.48%)
001-1701-513.40-10	TRAVEL & PER DIEM	4,690	9,000	9,000	-%
001-1701-513.41-10	TELEPHONE	1,284	1,020	1,200	17.65%
001-1701-513.41-20	OTHER COMMUNICATION	433	924	480	(48.05%)
001-1701-513.41-30	POSTAGE	137	200	200	-%
001-1701-513.45-10	LIABILITY	8,852	11,424	10,053	(12.00%)
001-1701-513.47-10	PRINTING & BINDING	38	200	200	-%
001-1701-513.48-10	CITY APPRECIATION	5,703	7,600	7,850	3.29%
001-1701-513.49-10	ADVERTISING	996	1,500	1,500	-%
001-1701-513.51-10	OFFICE SUPPLIES	315	400	400	-%
001-1701-513.52-10	OPERATING SUPPLIES	2,459	3,500	3,610	3.14%
001-1701-513.52-11	DURABLE GOODS	-	5,000	3,000	(40.00%)
001-1701-513.52-23	SPECIAL PROJECTS	18,905	15,564	25,000	60.63%
001-1701-513.52-50	TRAINING	-	300	800	166.67%
001-1701-513.54-10	BKS, PUB, SUB, MEM, LIB	808	1,100	1,825	65.91%
* OPERATING EXPENDITURES		76,138	131,262	109,618	(16.49%)
CAPITAL EXPENDITURES					
001-1701-513.64-23	SOFTWARE	-	20,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	20,000	-	(100.00%)
TOTAL HUMAN RESOURCES		315,641	484,828	454,287	(6.30%)

FUND 001
DEPT 17
DIVISION 01

HUMAN RESOURCES EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1701-513.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	237,059	237,059
001-1701-513.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	267	267
001-1701-513.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1701-513.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	16,273	16,273
001-1701-513.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	11,475	11,475
001-1701-513.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	14,246	14,246
001-1701-513.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	27,802	27,802
001-1701-513.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,312	1,312
001-1701-513.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,343	1,343
001-1701-513.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	802	802
001-1701-513.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	31,161	31,161
001-1701-513.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,811	1,811
001-1701-513.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	617	617
001-1701-513.23-45	VISION INSURANCE	VISION INSURANCE	169	169
001-1701-513.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	332	332
001-1701-513.34-10	CONTRACTUAL SERVICES	LABOR ATTORNEY	3,500	44,500
		POWER DMS	5,700	-
		HEP B SHOTS SERIES	2,100	-
		EMPLOYEE ASSISTANCE PROGRAM	4,500	-
		DRUG TESTING	2,500	-
		DRIVER'S LICENSE CHECK	3,500	-
		CRIMINAL & MVR BACKGROUNDS	1,000	-
		COPY MACHINE	3,800	-
		COGNOS ANALYTICS ANNUAL ACCESS FEE	5,600	-

FUND 001
DEPT 17
DIVISION 01

HUMAN RESOURCES EXPENDITURE JUSTIFICATION

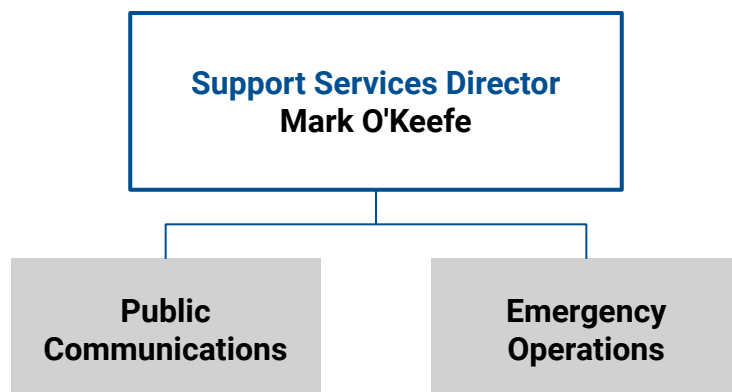
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CENTRAL SQUARE SOFTWARE	12,300	-
001-1701-513.40-10	TRAVEL & PER DIEM	CONFERENCES AND MEETINGS WHICH MAY INCLUDE:	9,000	9,000
001-1701-513.41-10	TELEPHONE	CELLPHONE SERVICE	1,200	1,200
001-1701-513.41-20	OTHER COMMUNICATION	WIFI SERVICES	480	480
001-1701-513.41-30	POSTAGE	POSTAGE	200	200
001-1701-513.45-10	LIABILITY	LIABILITY INSURANCE	10,053	10,053
001-1701-513.47-10	PRINTING & BINDING	BUSINESS CARDS	200	200
001-1701-513.48-10	CITY APPRECIATION	EMPLOYEE APPRECIATION	500	7,850
		SERVICE AWARDS	2,000	-
		HOLLY JOLLY	3,000	-
		EMPLOYEE PICNIC	2,000	-
		BOO BREAKFAST	250	-
		BENEFIT FAIR	100	-
001-1701-513.49-10	ADVERTISING	ADVERTISING	1,500	1,500
001-1701-513.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	400	400
001-1701-513.52-10	OPERATING SUPPLIES	LABOR POSTERS	400	3,610
		WIRELESS HEADSETS (3)	900	-
		TONER	800	-
		NOTARY	260	-
		MISC OPERATIONS	300	-
		CITY LOGOED SHIRTS (3 EMPLOYEES)	150	-
		CITY LOGOED ITEMS (NEW HIRES/JOB FAIRS)	800	-
001-1701-513.52-11	DURABLE GOODS	OFFICE FURNITURE FOR HR	3,000	3,000
001-1701-513.52-23	SPECIAL PROJECTS	WELLNESS INCENTIVE - BVS PROGRAM	15,000	25,000
		WELLNESS INCENTIVE - GYM MEMBERSHIP	10,000	-
001-1701-513.52-50	TRAINING	NO AMOUNT BUDGETED	-	800
		TRAINING	500	-
		HR CONSORTIUM LUNCHEON	300	-
001-1701-513.54-10	BKS, PUB, SUB, MEM, LIB	SHRM LOCAL CHAPTER	500	1,825
		SHRM	600	-

Public Communications & Emergency Operations



Public Communications & Emergency Operations

Department 18



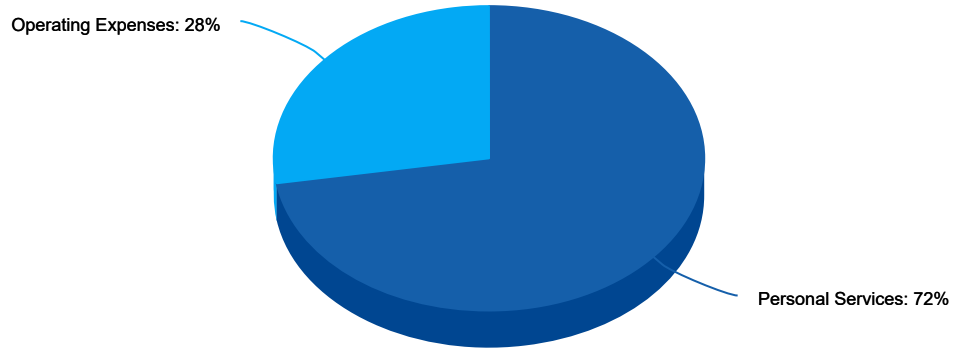
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Public Communications & Emergency Operations Director	12006	1	0	0
Support Service Director	12006	0	1	1
No. of Full Time		1	1	1
Total No. of Positions:		1	1	1
Total FTEs:		1	1	1

Budget Summary

	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Department Summary				
Public Communications-1801				
Personal Services	85,314	63,224	89,732	41.93%
Operating Expenses	52,719	44,863	46,731	4.16%
Total Public Communications	138,033	108,087	136,463	26.25%
Emergency Operations-1802				
Personal Services	85,314	61,364	87,092	41.93%
Operating Expenses	8,007	16,528	20,756	25.58%
Total Emergency Operations	93,321	77,892	107,848	38.46%
Grand Total Public Comm. & Emergency Operations	\$231,354	\$185,979	\$244,311	31.36%
Category Summary				
Personal Services	170,628	124,588	176,824	41.93%
Operating Expenses	60,726	61,391	67,487	9.93%
Grand Total Public Comm. & Emergency Operations	\$231,354	\$185,979	\$244,311	31.36%
Percentage of Fund Budget	0.88%	0.70%	0.86%	

2025 APPROPRIATIONS



PUBLIC COMMUNICATION - 1801

DEPARTMENT MISSION

The mission of the Public Communications Department is to inform and engage citizens, employees and stakeholders regarding the issues and activities of the City of Tavares, utilizing mass media, social media, publications and other communications tools; and to advise officials, administrator and management team on public relations issues, for a well informed, engaged citizenry.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

- Provides guidance and support to Council members, City Administrator and City staff on a variety of public relations issues.
- Manages City communications with residents, visitors, employees, business community, chamber of commerce and governmental agencies to ensure accurate and reliable information to residents.
- Maintains good media relations, generates stories on City news and writes press releases.
- Serves as the Public Information Officer (PIO) for the City of Tavares.
- Maintains the City website and social media sites with the City Clerk and other departments
- Produces the City newsletter and other collateral materials.
- Produces live and recorded video of City Council and Planning and Zoning board meetings.
- Manages the City's branding program - taking the brand to the next level.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	City Newsletters Published	6	6	6	6
2.	Press Releases Issued	10	9	9	9

2025 GOALS

Organizational Development

To assist City departments in maintaining a seamless information flow to the public.

Growth and Development

To maintain proficiency and training in the communications field.

City Lifestyle

To enable City residents and visitors to enjoy a better life experience by keeping them informed of City activities and events.

Citizen and Customer Service Focus

To maintain easy access to, and transparency of, government information and activities.

Innovation and Technology

To utilize technology whenever possible to broaden our reach, not only within our community, but also to regional, national and international audiences.

Organizational Performance

To appropriately utilize communication tools to deliver timely, appropriate, and accurate information to our residents, employees and other stakeholders.

2025 OBJECTIVES

1. Maintain current level of service for existing programs.
2. Manage and expand the City brand.
3. Manage public communication aspects of city projects.
4. Manage public communication aspects of public events the City offers.
5. Continue to ensure accurate and reliable information is provided to city residents.
6. Maintain the City's use of social media for a changing communication environment.
7. Manages, maintains, updates and the City's website for a positive resident and business experience.

2024 ACCOMPLISHMENTS

1. Fourth successful year of live streaming of City Council & Planning and Zoning Meetings as a new service to our citizens, with a closed captioning service for deaf and hard-of-hearing viewers which is fully compliant with the "Americans Disabilities Act (ADA)".
2. Continued upgrades to City website working with all departments.
3. Maintained and improved SeeClickFix App to collect, and, manage non-emergency issues to City Hall, like potholes, broken street lights, and, code enforcement issues (first City in Lake County). Assisted City of Eustis when they added SeeClickFix.
4. Maintain good relationships with the media.
5. Manage the City brand.
6. Streamlined Social Media using technology.

EMERGENCY OPERATIONS - 1802

DEPARTMENT MISSION

The mission of the Emergency Operations Department is to inform and engage citizens, employees and stakeholders and is the process that is put into place to deal with any emergencies that may occur. This could range from a natural disaster like a hurricane or tornado to a man-made disaster like a terrorist attack. Emergency teams involve themselves throughout the entire emergency lifecycle—from prevention, response, and post-emergency assessment.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

- Provides guidance and support to Council members, City Administrator and City staff on a variety of emergency operations issues.
- Manages City emergency operations center.
- Maintains a training, planning, and exercise calendar in support of countywide disaster resilience, to include training opportunities at both the local, regional and state level, as well as conducting and assisting with hazard tabletop and full scale hazard exercises.
- Coordinates the City's Operations Program during Hurricane's and other disasters.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Number of Staff that Have Obtained FEMA Training Certificates	20	40	40	40
2.	Number of Tabletop Hazard Exercises	1	4	4	3
3.	Number of Days EOC Activated (Including Partial Activations)	10	10	5	12
4.	Number of named storms managed	14	20	25	25-30

2025 GOALS

Organizational Development

To assist City departments integrating, emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness.

Growth and Development

Continue developing non-uniform members through Incident Command System (ICS) training classes to supplement emergency operations during disaster activation.

City Lifestyle

To enable City residents and visitors to enjoy a better life experience by keeping them informed of emergency actions during declared disasters.

Citizen and Customer Service Focus

To maintain easy access to, and transparency of, government information and activities.

Innovation and Technology

To utilize technology whenever possible to broaden our reach within our community.

Organizational Performance

To appropriately utilize communication tools to deliver timely, appropriate, and accurate information to our residents, employees and other stakeholders

2025 OBJECTIVES

1. Revise City of Tavares Comprehensive Emergency Management Plan (CEMP).
2. Continue to ensure accurate and reliable information is provided to city Administrator, Department Directors, Employees, and City Council.
3. Implement no cost FEMA training solution for employees and City Council.
4. Maintain a positive image.
5. Continue to prepare for all hazards (more than just Hurricane Season Prep).

6. Continue to train others to use the expanded technological capabilities of the Emergency Operations Center. City now fully capable to live stream to City website from Council Chambers and Public Safety Complex.
7. Plan and execute tabletop emergency management exercise.
8. Maintain good relationships with the Lake County Office of Emergency Management.

2024 ACCOMPLISHMENTS

1. Multiple Emergency Operations Center Activations.
2. Maintained 800 MHz Radios for City Emergency Operations and Special Events.
3. Maintained a positive image.
4. Maintained good relationships with the media.
5. Quietly assisted in mobilizing City departments with Lake County and surrounding public safety partners to safely manage multiple parades and gatherings.

FUND **001**
DEPT **18**
DIVISION **01**

PUBLIC COMMUNICATIONS EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1801-519.12-10	REGULAR SALARIES	56,677	41,446	57,514	38.77%
001-1801-519.15-60	ELECTR TABLET ALLOWANCE	250	-	-	-%
001-1801-519.15-61	CELL PHONE ALLOWANCE	-	-	204	-%
001-1801-519.21-10	FICA / MED TAXES	4,231	3,086	4,199	36.07%
001-1801-519.22-20	FL STATE RETIREMENT	18,388	14,646	17,593	20.12%
001-1801-519.23-10	HEALTH INSURANCE	4,333	3,030	6,302	107.99%
001-1801-519.23-15	DENTAL INSURANCE	214	149	297	99.33%
001-1801-519.23-20	LIFE INSURANCE	320	233	325	39.48%
001-1801-519.23-21	SHORT-TERM DISABILITY	183	124	178	43.55%
001-1801-519.23-30	DEPENDENT HEALTH INSURANC	-	-	2,245	-%
001-1801-519.23-35	DEPENDENT DENTAL INSURANC	443	308	616	100.00%
001-1801-519.23-40	LONG TERM DISABILITY	147	107	149	39.25%
001-1801-519.23-45	VISION INSURANCE	-	-	29	-%
001-1801-519.24-10	WORKERS' COMPENSATION	128	95	81	(14.74%)
* SALARIES AND BENEFITS		85,314	63,224	89,732	41.93%
OPERATING EXPENDITURES					
001-1801-519.34-10	CONTRACTUAL SERVICES	36,742	17,954	19,100	6.38%
001-1801-519.40-10	TRAVEL & PER DIEM	839	2,150	2,300	6.98%
001-1801-519.41-10	TELEPHONE	514	1,152	1,200	4.17%
001-1801-519.41-30	POSTAGE	1	100	100	-%
001-1801-519.45-10	LIABILITY	1,476	1,905	1,676	(12.02%)
001-1801-519.47-10	PRINTING & BINDING	38	300	200	(33.33%)
001-1801-519.49-10	ADVERTISING	-	420	400	(4.76%)
001-1801-519.51-10	OFFICE SUPPLIES	-	430	450	4.65%
001-1801-519.52-10	OPERATING SUPPLIES	94	1,377	1,300	(5.59%)
001-1801-519.52-11	DURABLE GOODS	628	2,390	3,200	33.89%
001-1801-519.52-15	FUEL COSTS	-	255	255	-%
001-1801-519.52-20	NEWSLETTER	8,651	12,500	12,500	-%
001-1801-519.54-10	BKS, PUB, SUBS & MEM	3,736	3,930	4,050	3.05%
* OPERATING EXPENDITURES		52,719	44,863	46,731	4.16%
TOTAL PUBLIC COMMUNICATIONS		138,033	108,087	136,463	26.25%

FUND 001
DEPT 18
DIVISION 01

PUBLIC COMMUNICATIONS EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1801-519.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	57,514	57,514
001-1801-519.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1801-519.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	204	204
001-1801-519.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	4,199	4,199
001-1801-519.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	17,593	17,593
001-1801-519.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,302	6,302
001-1801-519.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	297	297
001-1801-519.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	325	325
001-1801-519.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	178	178
001-1801-519.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,245	2,245
001-1801-519.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	616	616
001-1801-519.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	149	149
001-1801-519.23-45	VISION INSURANCE	VISION INSURANCE	29	29
001-1801-519.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	81	81
001-1801-519.34-10	CONTRACTUAL SERVICES	CITY HALL TEER AV - 1 YEAR MAINTENANCE	7,000	19,100
		PUBLIC SAFETY COMPLEX TEER AV - 1 YEAR MAINTENANCE	7,000	-
		PAVILION ON THE LAKE TEER AV- 1 YEAR MAINTENANCE	5,000	-
		CITY COUNCIL CHAMBERS EOC CRESTRON AV SOFTWARE	100	-
001-1801-519.40-10	TRAVEL & PER DIEM	TAVARES CHAMBER OF COMMERCE LUNCHEON	150	2,300
		MISC. TRAVEL/WEBINAR	2,150	-
001-1801-519.41-10	TELEPHONE	CELLPHONE SERVICE	600	1,200
		MIFI HOT SPOT	600	-

FUND **001**
DEPT **18**
DIVISION **01**

PUBLIC COMMUNICATIONS EXPENDITURE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	
001-1801-519.41-30	POSTAGE	POSTAGE	100	100
001-1801-519.45-10	LIABILITY	LIABILITY INSURANCE	1,676	1,676
001-1801-519.47-10	PRINTING & BINDING	MISC. PRINTING	200	200
001-1801-519.49-10	ADVERTISING	PROMOTIONAL ITEMS	400	400
001-1801-519.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	450	450
001-1801-519.52-10	OPERATING SUPPLIES	GENERAL OPERATING SUPPLIES CITY SHIRTS/JACKET	700 600	1,300 -
001-1801-519.52-11	DURABLE GOODS	CHAIR REPLACEMENT REPLACEMENT VIDEO STREAM DECK	800 2,400	3,200 -
001-1801-519.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	255	255
001-1801-519.52-20	NEWSLETTER	PRINTING/DISTRIBUTION NEWSLETTER; 6 ISSUES	12,500	12,500
001-1801-519.54-10	BKS, PUB, SUBS & MEM	FLORIDA NEWS SERVICE	2,000	4,050

FUND 001
DEPT 18
DIVISION 02

EMERGENCY OPERATIONS EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1802-519.12-10	REGULAR SALARIES	56,675	40,227	55,823	38.77%
001-1802-519.15-60	ELECTR TABLET ALLOWANCE	250	-	-	-%
001-1802-519.15-61	CELL PHONE ALLOWANCE	-	-	198	-%
001-1802-519.21-10	FICA / MED TAXES	4,231	2,995	4,075	36.06%
001-1802-519.22-20	FL STATE RETIREMENT	18,388	14,215	17,076	20.13%
001-1802-519.23-10	HEALTH INSURANCE	4,334	2,941	6,116	107.96%
001-1802-519.23-15	DENTAL INSURANCE	214	144	289	100.69%
001-1802-519.23-20	LIFE INSURANCE	320	227	316	39.21%
001-1802-519.23-21	SHORT-TERM DISABILITY	183	120	173	44.17%
001-1802-519.23-30	DEPENDENT HEALTH INSURANC	-	-	2,179	-%
001-1802-519.23-35	DEPENDENT DENTAL INSURANC	443	299	597	99.67%
001-1802-519.23-40	LONG TERM DISABILITY	147	104	144	38.46%
001-1802-519.23-45	VISION INSURANCE	-	-	28	-%
001-1802-519.24-10	WORKERS' COMPENSATION	129	92	78	(15.22%)
* SALARIES AND BENEFITS		85,314	61,364	87,092	41.93%
OPERATING EXPENDITURES					
001-1802-519.34-10	CONTRACTUAL SERVICES	6,230	7,323	10,680	45.84%
001-1802-519.40-10	TRAVEL & PER DIEM	-	1,500	2,500	66.67%
001-1802-519.45-10	LIABILITY	1,476	1,905	1,676	(12.02%)
001-1802-519.51-10	OFFICE SUPPLIES	245	600	600	-%
001-1802-519.52-10	OPERATING SUPPLIES	56	600	600	-%
001-1802-519.52-11	DURABLE GOODS	-	4,600	4,600	-%
001-1802-519.52-23	SPECIAL PROJECTS	-	-	100	-%
* OPERATING EXPENDITURES		8,007	16,528	20,756	25.58%
TOTAL PUBLIC COMMUNICATIONS		93,321	77,892	107,848	38.46%

FUND 001
DEPT 18
DIVISION 02

EMERGENCY OPERATIONS EXPENDITURE JUSTIFICATION

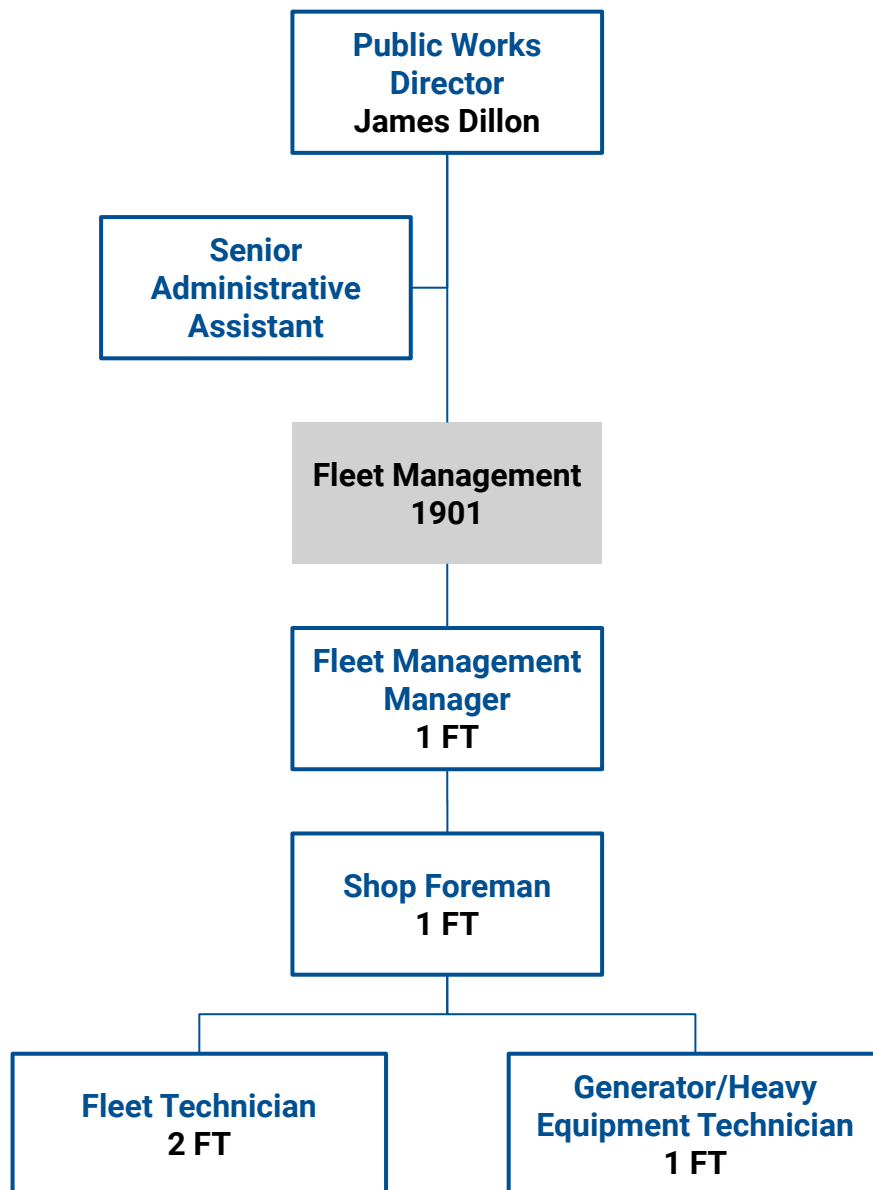
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1802-519.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	55,823	55,823
001-1802-519.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1802-519.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	198	198
001-1802-519.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	4,075	4,075
001-1802-519.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	17,076	17,076
001-1802-519.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	6,116	6,116
001-1802-519.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	289	289
001-1802-519.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	316	316
001-1802-519.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	173	173
001-1802-519.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,179	2,179
001-1802-519.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	597	597
001-1802-519.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	144	144
001-1802-519.23-45	VISION INSURANCE	VISION INSURANCE	28	28
001-1802-519.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	78	78
001-1802-519.34-10	CONTRACTUAL SERVICES	MOTOROLA RADIO MAINTENANCE LAKE CO	3,680	10,680
		EOC A/V EQUIPMENT MAINTENANCE	5,500	-
		EMERGENCY SATELLITE PHONE SERVICE \$62.50/MO ²	1,500	-
001-1802-519.40-10	TRAVEL & PER DIEM	ANNUAL EMERGENCY MANAGEMENT CONFERENCE	2,500	2,500
001-1802-519.45-10	LIABILITY	LIABILITY INSURANCE	-	1,676

Fleet Management



Fleet Management

Division 19*



*Fleet Maintenance is a Division of the Public Works Department.

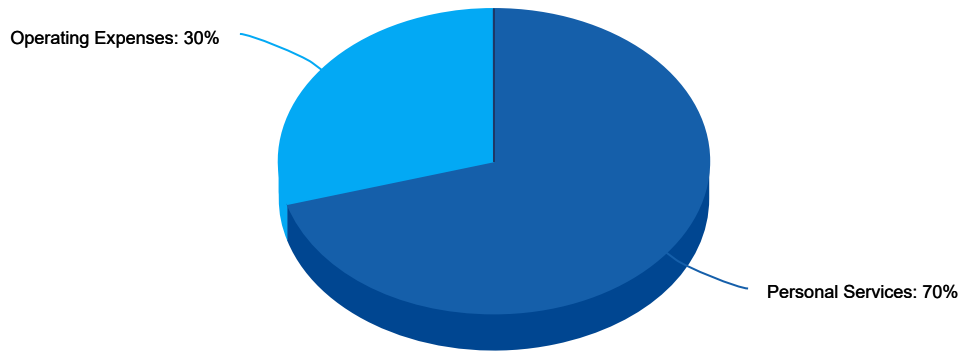
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Fleet Mgmt. Manager	20005	1	1	1
Fleet Mgmt. Technician	20007	2	2	2
Generator/Heavy Equipment Tech	19001	1	1	1
Shop Foreman	20006	1	1	1
No. of Full Time		5	5	5
Total No. of Positions:		5	5	5
Total FTEs:		5	5	5

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Fleet Management-1901				
Personal Services	457,955	495,541	520,354	5.01%
Operating Expenses	170,816	213,530	218,042	2.11%
Capital Expenses	-	42,705	-	(100.00%)
Grand Total Fleet Maint.	\$628,771	\$751,776	\$738,396	(1.78%)
Percentage of Fund Budget	2.38%	2.84%	2.61%	

2025 APPROPRIATIONS



FLEET MANAGEMENT - 1901

DEPARTMENT MISSION

The mission of the Fleet Management Division is to provide the best maintenance services for all City vehicles and equipment in a cost effective and timely manner, keeping the safety of City employees and residents a top priority.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Fleet Management Division consists of one Fleet Manager and four Certified technicians which include a Shop Supervisor and a specialized heavy equipment/generator technician. This division is responsible for the routine maintenance and repair of 212 City vehicles, 5 marine vessels, 41 generators, and 57 pieces of off highway equipment, including heavy machinery, for the departments of: Police, Fire, Facilities Management, Solid Waste, Parks Management, Right of Way Management, Streets, Recreation, Water, Wastewater, Stormwater, Fleet Management, Economic Development, Community Services, Administration, Prop Shop and the Pavilion on the Lake. The goal of this division is to provide safe transportation through a maintenance and replacement program that will reduce downtime and minimize costly repairs.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Number of Vehicles in Fleet	207	201	209	212
2.	Number of Work Orders Performed	1,081	1,384	1,418	1,495
3.	Number of Marine Vessels	5	6	7	7
4.	Number of Generators Maintained	40	41	42	42
5.	Number of vehicles up to 19,500 GVWR	180	181	188	193
6.	Number of Vehicles over 19,500 GVWR	27	27	28	28
7.	Number of Off Highway Equipment	56	53	54	54
8.	Total Fuel Used (Gallons)	99,534	116,940	120,622	124,421
9.	Total Gallons of Diesel Fuel Used	41,598	48,531	47,424	46,343
10.	Total Gallons of Unleaded Gasoline Used	57,936	68,409	73,198	78,322
11.	Total Fleet Operational Costs	559,672	691,141	727,131	765,014
12.	Vehicles Under Warranty	41	41	45	39
13.	Avg. Age Class 1 - 2 Vehicles	15	13	12	13
14.	Avg. Age Class 3 - 5 Vehicles	13	13	12	12
15.	Avg. Age Class 6 - 7 Vehicles	18	19	19	20
16.	Avg. Age Class 8 Vehicles	14	14	14	14

2025 GOALS

Organizational Development

Provide necessary training to Fleet Management staff to safely and efficiently complete all required maintenance and repairs.

Growth and Development

Establish industry techniques and methods to meet the demands of a growing fleet while reducing downtime and limiting the outsourcing of work.

City Lifestyle

Through scheduled service, provide a well-maintained fleet meeting the needs of the City staff in an attractive and efficient manner.

Citizen and Customer Service Focus

Maintain the highest level of service to all customers, internally and externally, in a prompt and courteous manner.

Innovation and Technology

Utilize the most current tools, diagnostic repair methods and techniques to properly maintain the City's fleet of vehicles and equipment.

Organizational Performance

Identify, track and evaluate the work performed within the division to determine patterns and develop procedures to operate in the most efficient and cost-effective manner.

2025 OBJECTIVES

1. Maintain our generator load bank testing program for all city generators.
2. Continue to provide educational training for employees for ASE, EVT, CDL, & CPM qualifications.
3. Continue to provide the necessary tools and equipment to continue our quality of service.
4. Maintain a fleet of vehicles through a scheduled lifecycle rotation.
5. Work toward developing a plan for a new Fleet Management Facility.
6. Explore insourcing work from other cities
7. Maintain all ASE & EVT certifications.
8. Maintain our ASE Blue Seal of Excellence recognition.

2024 ACCOMPLISHMENTS

1. Maintained an aging fleet with limited funding and manpower.
2. Provided continuing education for Fleet technicians.
3. Renewed ASE Blue Seal of Excellence certification.
4. Continued the proper disposal of used oil and scrap metal by selling to appropriate vendors.
5. Received training on the fire apparatus for Emergency Vehicle Technician (EVT) status.
6. All Fleet technicians earned and maintained ASE and EVT certifications.
7. Maintained a Preventive Maintenance program to ensure a timely inspection of all vehicles & equipment.

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-1901-549.12-10	REGULAR SALARIES	307,515	330,562	351,086	6.21%
001-1901-549.14-10	OVERTIME	4,379	4,100	4,100	-%
001-1901-549.15-60	ELECTR TABLET ALLOWANCE	125	-	-	-%
001-1901-549.21-10	FICA / MED TAXES	22,297	23,981	25,428	6.03%
001-1901-549.22-20	FL STATE RETIREMENT	43,853	52,278	55,796	6.73%
001-1901-549.23-10	HEALTH INSURANCE	47,668	49,010	50,970	4.00%
001-1901-549.23-15	DENTAL INSURANCE	2,358	2,406	2,406	-%
001-1901-549.23-20	LIFE INSURANCE	1,709	1,862	1,974	6.02%
001-1901-549.23-21	SHORT-TERM DISABILITY	1,267	1,375	1,446	5.16%
001-1901-549.23-30	DEPENDENT HEALTH INSURANC	15,275	15,705	16,333	4.00%
001-1901-549.23-35	DEPENDENT DENTAL INSURANC	3,027	3,092	3,130	1.23%
001-1901-549.23-40	LONG TERM DISABILITY	782	855	904	5.73%
001-1901-549.23-45	VISION INSURANCE	-	-	360	-%
001-1901-549.24-10	WORKERS' COMPENSATION	7,700	10,315	6,421	(37.75%)
* SALARIES AND BENEFITS		457,955	495,541	520,354	5.01%
OPERATING EXPENDITURES					
001-1901-549.34-10	CONTRACTUAL SERVICES	15,404	13,686	33,100	141.85%
001-1901-549.40-10	TRAVEL & PER DIEM	7,550	3,720	5,600	50.54%
001-1901-549.41-10	TELEPHONE	3,032	3,360	3,360	-%
001-1901-549.41-30	POSTAGE	34	270	270	-%
001-1901-549.45-10	LIABILITY	16,617	21,445	18,870	(12.01%)
001-1901-549.46-15	EQUIPMENT	2,276	-	3,700	-%
001-1901-549.46-30	VEHICLE	30,829	59,300	60,000	1.18%
001-1901-549.46-32	FLEET CLEANING PROGRAM	-	1,400	1,400	-%
001-1901-549.46-33	RTV UTILITY VEHICLES	2,766	3,100	5,600	80.65%
001-1901-549.46-35	MOWER	3,110	1,151	14,750	1181.49%
001-1901-549.46-37	MARINE VESSEL	1,718	801	3,000	274.53%
001-1901-549.47-10	PRINTING & BINDING	-	150	150	-%
001-1901-549.51-10	OFFICE SUPPLIES	89	300	300	-%
001-1901-549.52-10	OPERATING SUPPLIES	28,479	41,625	36,400	(12.55%)
001-1901-549.52-11	DURABLE GOODS	43,517	37,540	3,700	(90.14%)
001-1901-549.52-15	FUEL COSTS	4,717	8,942	8,942	-%
001-1901-549.52-25	UNIFORMS	3,965	4,440	5,000	12.61%
001-1901-549.52-38	TIRES	5,897	11,800	13,400	13.56%
001-1901-549.54-10	BKS, PUB, SUB, MEM, LIB	816	500	500	-%
* OPERATING EXPENDITURES		170,816	213,530	218,042	2.11%
CAPITAL EXPENDITURES					
001-1901-549.62-20	BUILDINGS	-	9,998	-	(100.00%)
001-1901-549.64-10	EQUIP - REPLACEMENT	-	18,707	-	(100.00%)
001-1901-549.64-15	EQUIP - NEW	-	14,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	42,705	-	(100.00%)
TOTAL FLEET MAINTENANCE		628,771	751,776	738,396	(1.78%)

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1901-549.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	351,086	351,086
001-1901-549.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	4,100	4,100
001-1901-549.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-1901-549.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	25,428	25,428
001-1901-549.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	55,796	55,796
001-1901-549.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	50,970	50,970
001-1901-549.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,406	2,406
001-1901-549.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,974	1,974
001-1901-549.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,446	1,446
001-1901-549.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	16,333	16,333
001-1901-549.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,130	3,130
001-1901-549.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	904	904
001-1901-549.23-45	VISION INSURANCE	VISION INSURANCE	360	360
001-1901-549.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	6,421	6,421
001-1901-549.34-10	CONTRACTUAL SERVICES	GENERATORS - CITY WIDE (41 TOTAL) LOAD BANK TEST		
		WASTE WATER 21 STATIONARY GENERATORS	11,940	33,100
		WATER DEPT. 5 STATIONARY GENERATORS	3,050	-
		WASTE WATER 8 PORTABLE GENERATORS	4,550	-
		UTILITY ADMINISTRATION 1 STATIONARY GENERATOR	550	-
		PUBLIC WORKS 1 STATIONARY GENERATOR	550	-
		PUBLIC SAFETY BUILDING 1 STATIONARY GENERATOR	1,340	-
		PAVILION 1 STATIONARY GENERATOR	700	-
		FIRE DEPT. 2 STATIONARY GENERATORS	1,100	-
		COPIER/PRINTER/SCANNING SYSTEM RENTAL	2,520	-
		CITY HALL 1 STATIONARY GENERATOR	550	-

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CARTEGRAPH OPERATIONS MANAGEMENT SYSTEM ANNUAL FEE WITH CONTRACTUAL 5% ANNUAL INCREASE	6,250	-
001-1901-549.40-10	TRAVEL & PER DIEM	GFX CONFERENCE FOR FLEET MANAGER	1,600	5,600
		SPECIALIZED FIRE APPARATUS TRAINING 2 TECHS @ \$850	1,700	-
		PERSONAL/PROFESSIONAL DEV. TRNG FOR EMPLOYEES	1,500	-
		FLAGFA CONFERENCE FOR FLEET MGR. AND SUPERVISOR	100	-
		CPM TRAINING FOR SHOP FOREMAN	700	-
001-1901-549.41-10	TELEPHONE	DOMS FAX	360	3,360
		CELLPHONE SERVICE	3,000	-
001-1901-549.41-30	POSTAGE	CORRESPONDENCE TO VENDORS, RETURN PARTS AS NEEDED	270	270
001-1901-549.45-10	LIABILITY	LIABILITY INSURANCE	18,870	18,870
001-1901-549.46-15	EQUIPMENT	ANNUAL LIFT INSPECTIONS/CERTIFICATIONS - 5 LIFTS	1,900	3,700
		REPAIR SHOP EQUIPMENT, JACKS, LIFTS & TOOLS	1,800	-
001-1901-549.46-30	VEHICLE	VEHICLE EMERGENCY/SAFETY LIGHTING	3,700	60,000
		REPAIRS TO GENERAL FUND VEHICLES (NOT INCLUDING UTILITY, FIRE)	55,650	-
		BUCKET TRUCK ANNUAL INSPECTION (OSHA REQUIRED)	650	-
001-1901-549.46-32	FLEET CLEANING PROGRAM	100 CAR WASH PASSES FOR PUBLIC WORKS & UNASSIGNED ADMIN VEHICLES	1,400	1,400
001-1901-549.46-33	RTV UTILITY VEHICLES	GOLF CART REPAIRS (BATTERIES, TIRES, MISC.REPAIR)	2,100	5,600
		RTV REPAIRS (BATTERIES, TIRES, MISC.REPAIR)	3,500	-
001-1901-549.46-35	MOWER	TIRES FOR MOWERS AND EQUIPMENT	3,500	14,750
		REPLACEMENT MOWER DECKS (2 @ \$2,625/EA)	5,250	-
		REPAIR/MAINTENANCE OF LAWN EQUIPMENT	6,000	-
001-1901-549.46-37	MARINE VESSEL	ANNUAL PREVENTIVE MAINTENANCE - FIRE DEPT. VESSEL	500	3,000
		ANNUAL PREVENTIVE MAINTENANCE - STORMWATER BARGE	500	-
		ANNUAL PREVENTIVE MAINTENANCE - STORMWATER AIRBOAT	500	-
		ANNUAL PREVENTIVE MAINTENANCE - 2 POLICE VESSEL	500	-
		ANNUAL PREVENTIVE MAINTENANCE - 2 ECONOMIC DEVELOP MENT VESSEL	1,000	-
001-1901-549.47-10	PRINTING & BINDING	BUSINESS CARDS AND MISC FORMS AS NEEDED	150	150

FUND 001
DEPT 19
DIVISION 01

FLEET MANAGEMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-1901-549.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES AS NEEDED PENS, FOLDERS, LABELS, STAPLES, ETC	300	300
001-1901-549.52-10	OPERATING SUPPLIES	HARDWARE, HAND TOOLS, CELL PHONE REPLACEMENT	8,000	36,400
		COPY PAPER, HAND SOAP, PRINTER INK CART, ETC	2,300	-
		UNIFORM CHARGES FOR SHOP TOWELS, FENDER COVERS	7,800	-
		MITCHELL ONE, CUMMINS INSITE, & JOHN DEERE	2,500	-
		SOFTWARE UPDATES-REQUIRED ANNUALLY		-
		HYDRAULIC OIL		-
		DIESEL EXHAUST FLUID USED BY THE FOLLOWING DEPTS		-
		SOLID WASTE 62% FIRE 15%, STORM WATER 13%, WASTE		-
		WATER 9% WATER 1%	3,400	-
		5/30 OIL FOR ALL OTHER CITY VEHICLES	2,900	-
		15/40 DIESEL OIL FOR HEAVY TRUCKS & GENERATORS	9,500	-
001-1901-549.52-11	DURABLE GOODS	PURCHASE/REPLACE SPECIALTY TOOLS AND EQUIPMENT AS NEEDED	3,700	3,700
001-1901-549.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	8,942	8,942
001-1901-549.52-25	UNIFORMS	UNIFORM RENTAL FOR FLEET EMPLOYEES	2,860	5,000
		ONE CITY SHIRT W/NAME FOR EA EMPLOYEE 5 @ \$40 EA	200	-
		CITY SWEATSHIRTS FOR EACH EMPLOYEE 5 @ \$38 EA	190	-
		CITY SHIRTS FOR MANAGER W/NAME & LOGO 5 @ \$40 EA	200	-
		CAPS W/CITY LOGO FOR EMPLOYEES (20 @ \$15 EA)	300	-
		BOOTS FOR FLEET EMPLOYEES 5 @ \$200/EA	1,000	-
		ASE PATCHES FOR UNIFORM SHIRTS	250	-
001-1901-549.52-38	TIRES	TIRES FOR ALL OTHER GENERAL FUND VEHICLES	3,100	13,400
		TIRES FOR POLICE VEHICLES	10,300	-
001-1901-549.54-10	BKS, PUB, SUB, MEM, LIB	SPECIALIZED MANUALS FOR EQUIPMENT THAT IS NOT ON MITCHELL ONE & AUTEL COMPUTER SYSTEMS.	450	500
		MEMBERSHIP FLAGFA FLORIDA ASSOC OF GOV T FLEET ADMINISTRATORS	50	-
001-1901-549.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
001-1901-549.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-1901-549.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-



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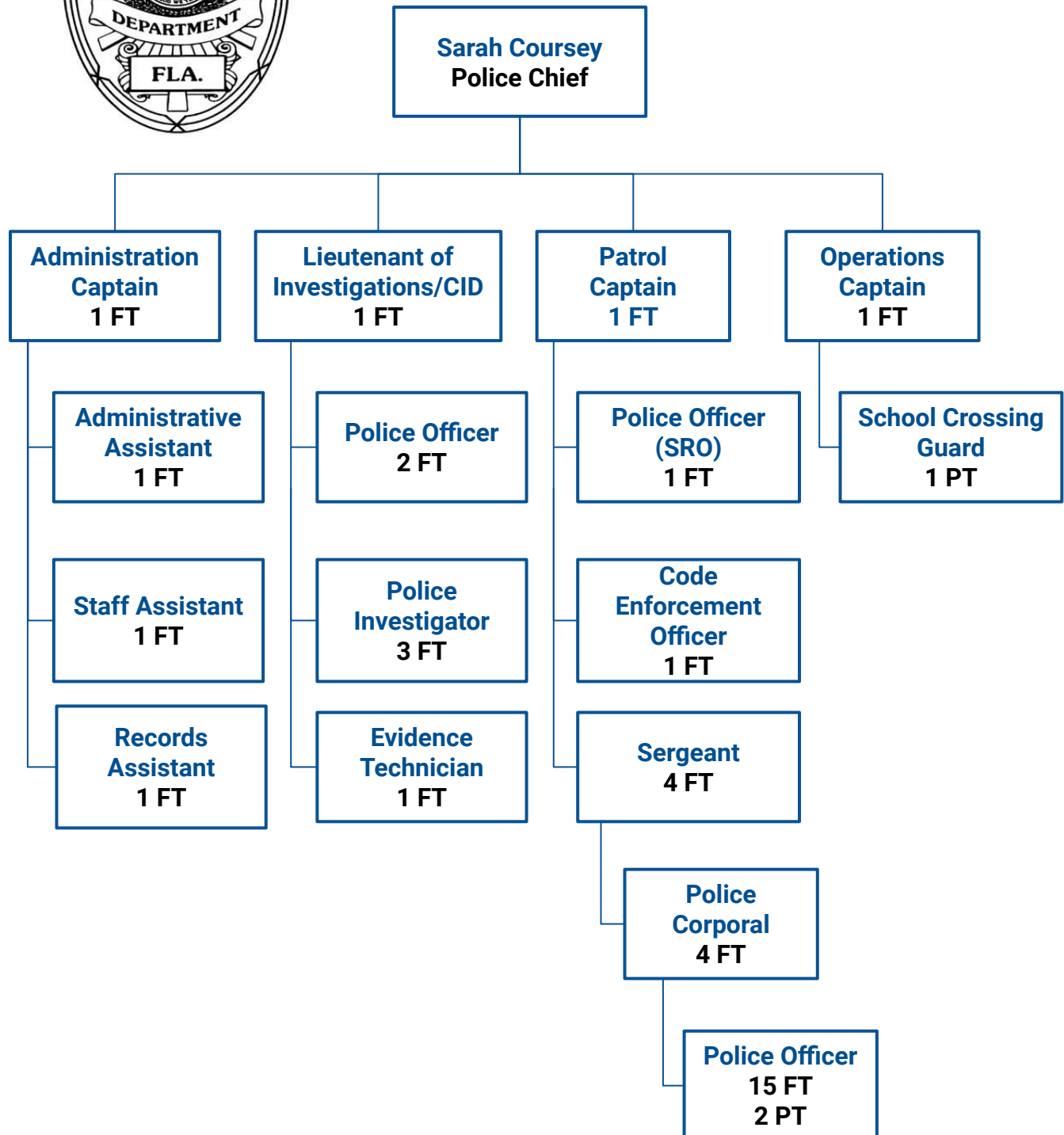
Police Department





Police Department

Department 21



Position Summary

Authorized Positions		Pos. #	2022-2023	2023-2024	2024-2025
Full Time:					
1	Administrative Assistant	10003	1	1	1
	Captain	10013	0	3	3
	Chief	10001	1	1	1
1	Code Enf. Officer/Civilian	3005	1	1	1
	Corporal	10008	4	4	4
	Evidence Technician	21020	1	1	1
	Investigator	10005	3	3	3
	Lieutenant of Administration	21016	1	0	0
	Lieutenant of Investigations CID/Street Crimes	21019	1	1	1
	Lieutenant of Operations	21015	1	0	0
	Lieutenant of Uniform Patrol	21017	1	0	0
	Police Officer	10007	16	16	18
	Records Assistant	21013	0	0	1
	Sergeant	21012	4	4	4
	Staff Assistant	21018	1	1	1
No. of Full Time			36	36	39
Part Time:					
	Reserve Officers	21014	0	2	2
	School Crossing Guard	10012	1	1	1
No. of Part Time:			1	3	3
Total No. of Positions:			37	39	42
Total FTEs:			36.5	37.5	40.5
Total No. of Sworn Officers:			32	31	33
Total No. of Sworn Officers P/T:			0	2	2

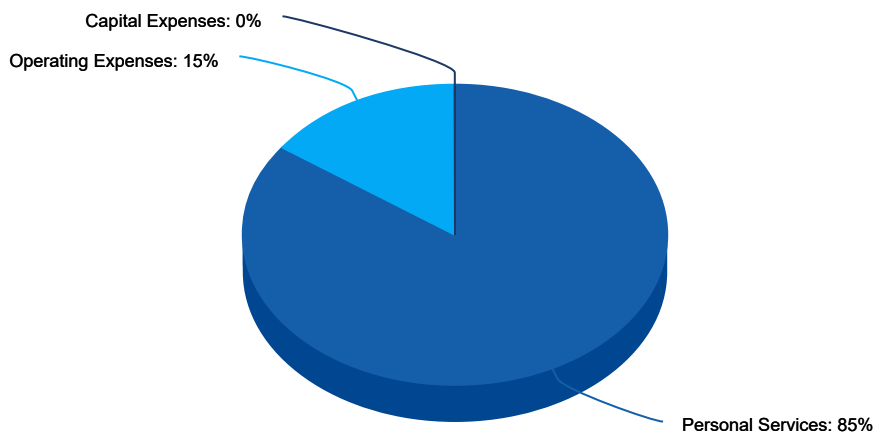
Notes:

- 1. Admin Lt allocated 100% to Division 2101.
- 1. Code Enforcement allocated 100% to 2103

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Police Services-2101				
Personal Services	3,698,774	4,433,671	5,220,778	17.75%
Operating Expenses	777,694	872,800	918,249	5.21%
Capital Expenses	16,541	1,700	1,700	-%
Total Police Services	4,493,009	5,308,171	6,140,727	15.68%
Code Enforcement-2103				
Personal Services	81,306	85,407	91,152	6.73%
Operating Expenses	25,054	25,062	26,945	7.51%
Total Code Enforcement	106,360	110,469	118,097	6.91%
Grand Total Police	\$4,599,369	\$5,418,640	\$6,258,824	15.51%
Category Summary				
Personal Services	3,780,080	4,519,078	5,311,930	17.54%
Operating Expenses	802,748	897,862	945,194	5.27%
Capital Expenses	16,541	1,700	1,700	-%
Grand Total Police	\$4,599,369	\$5,418,640	\$6,258,824	15.51%
Percentage of Fund Budget	17.41%	20.48%	22.10%	

2025 APPROPRIATIONS



POLICE - 2101

DEPARTMENT MISSION

The mission of the Tavares Police Department is to work in partnership with the community, protect life and property, solve neighborhood problems and enhance the quality of life in our City.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Tavares Police Department is a Florida accredited full service law enforcement agency that provides police services to all residents and visitors of the City. These services include uniform road patrol, criminal investigations, traffic homicide unit, marine unit, community resources and special response team.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Calls for Police Service	16,822	18,156	19,500	21,500
2.	FBI Part I Crimes*	117	90	100	110

* Murder, Robbery, Burglary, Theft, Kidnapping, Sex Offenses, Arson, etc.

2025 GOALS

Organizational Development

To attract and retain a competent, cohesive and diverse work force through training, motivation, benefits and proper representation. This work force will provide effective and efficient services for all of the community.

Growth and Development

To create an environment with minimized crime impact, enhance the citizens' confidence and the perception of crime and through law enforcement ensure the quality of life.

City Lifestyle

To foster a progressive quality of life that promotes safety, business creation, community events, recreational and sporting activities for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

To provide responsive and prompt customer service for the preservation of safety to our residents.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide an efficient means and method of insuring timely and relevant information to aid our mission.

Organizational Performance

To ensure that organizational design is consistent with efficient delivery of service

2025 OBJECTIVES

1. Increase Recruitment and Retention Efforts
2. Increase Marine Unit Patrols
3. Add a position for Records efficiency

2024 ACCOMPLISHMENTS

1. Implemented a K9 Unit
2. Developed and Implemented CSI Evidence Unit
3. Strengthened Community Involvement and Engagement
4. Implemented StarChase
5. Established an Officer with the Lake County SWAT team

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-2101-521.12-10	REGULAR SALARIES	1,954,412	2,273,355	2,716,671	19.50%
001-2101-521.14-10	OVERTIME	290,204	210,000	226,800	8.00%
001-2101-521.14-20	OVERTIME - OFF DUTY	312	-	-	-%
001-2101-521.15-30	INCENTIVE	20,703	17,159	17,279	0.70%
001-2101-521.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-2101-521.15-61	CELL PHONE ALLOWANCE	5,222	6,600	6,600	-%
001-2101-521.21-10	FICA / MED TAXES	153,356	173,535	206,905	19.23%
001-2101-521.22-10	RETIREMENT	535,869	690,052	809,107	17.25%
001-2101-521.22-20	FL STATE RETIREMENT	201,172	363,097	483,724	33.22%
001-2101-521.23-10	HEALTH INSURANCE	231,226	285,151	333,625	17.00%
001-2101-521.23-15	DENTAL INSURANCE	12,765	15,309	16,621	8.57%
001-2101-521.23-20	LIFE INSURANCE	10,122	12,297	14,740	19.87%
001-2101-521.23-21	SHORT-TERM DISABILITY	7,418	9,620	11,274	17.19%
001-2101-521.23-30	DEPENDENT HEALTH INSURANC	182,250	259,857	282,705	8.79%
001-2101-521.23-35	DEPENDENT DENTAL INSURANC	12,997	18,020	17,459	(3.11%)
001-2101-521.23-40	LONG TERM DISABILITY	4,640	6,172	7,319	18.58%
001-2101-521.23-45	VISION INSURANCE	-	-	2,203	-%
001-2101-521.24-10	WORKERS' COMPENSATION	75,606	93,447	67,746	(27.50%)
* SALARIES AND BENEFITS		3,698,774	4,433,671	5,220,778	17.75%
CAPITAL EXPENDITURES					
001-2101-521.64-15	EQUIP - NEW	13,273	-	-	-%
001-2101-521.64-16	POLICE DEPT FIREARMS	3,268	1,700	1,700	-%
* CAPITAL EXPENDITURES		16,541	1,700	1,700	-%
TOTAL POLICE SERVICES		3,715,315	4,435,371	5,222,478	17.75%

FUND **001**
DEPT **21**
DIVISION **01**

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2101-521.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	2,716,671	2,716,671
001-2101-521.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	226,800	226,800
001-2101-521.14-20	OVERTIME - OFF DUTY	NO AMOUNT BUDGETED	-	-
001-2101-521.15-30	INCENTIVE	INCENTIVE	17,279	17,279
001-2101-521.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-2101-521.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	6,600	6,600
001-2101-521.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	206,905	206,905
001-2101-521.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	809,107	809,107
001-2101-521.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	483,724	483,724
001-2101-521.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FORREGULAR EMPLOYEES	333,625	333,625
001-2101-521.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FORREGULAR EMPLOYEES	16,621	16,621
001-2101-521.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	14,740	14,740
001-2101-521.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	11,274	11,274
001-2101-521.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	282,705	282,705
001-2101-521.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	17,459	17,459
001-2101-521.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	7,319	7,319
001-2101-521.23-45	VISION INSURANCE	VISION INSURANCE	2,203	2,203
001-2101-521.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	67,746	67,746
001-2101-521.31-25	PSYCHOLOGICAL TEST & POLY	PSYCHOLOGICAL TEST & POLY	8,000	8,000

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2101-521.34-10	CONTRACTUAL SERVICES	LAKE COUNTY RADIO MAINTENANCE	9,050	71,000
		SPILLMAN TECH	20,570	-
		SPILLMAN MOU	4,000	-
		SLACK	4,000	-
		POWER STANDARD	2,480	-
		POWER DMS	2,500	-
		LAW ENF DATA SHARING FINDER	3,300	-
		COPIER RECORDS	2,750	-
		COPIER RD PATROL	2,850	-
		COPIER CID	2,400	-
		COPIER ADMIN	3,500	-
		BODY CAM LICENSE	6,300	-
		ADDITIONAL COPIES	6,000	-
		3SI TRACKER GPS	1,300	-
001-2101-521.34-20	CONTRACT SERV - SO/911	911 DISPATCH AGREEMENT	243,552	243,552
001-2101-521.40-10	TRAVEL & PER DIEM	TRAVEL & PER DIEM	55,000	55,000
001-2101-521.41-10	TELEPHONE	DOMS FAX	1,500	12,100
		CELLPHONE SERVICE	10,600	-
001-2101-521.41-20	OTHER COMMUNICATION	WIFI HOTSPOT SERVICES	36,080	36,080
001-2101-521.41-30	POSTAGE	NO AMOUNT BUDGETED	-	1,600
		POSTAGE AND SHIPPING	1,600	-
001-2101-521.43-10	ELECTRIC, WATER, GAS	WATER	17,004	120,277
		GAS	1,140	-
		ELECTRIC	102,133	-
001-2101-521.45-10	LIABILITY	LIABILITY INSURANCE	129,510	129,510
001-2101-521.46-10	BUILDING	GENERATORSC YEARLY MAINT	750	750
001-2101-521.46-15	EQUIPMENT	REPAIR/MAINTAIN VEHICLES AND EQUIP	5,000	5,000
001-2101-521.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-2101-521.47-10	PRINTING & BINDING	PRINTING AND BINDING	600	600
001-2101-521.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	3,500	3,500

FUND 001
DEPT 21
DIVISION 01

POLICE SERVICES EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2101-521.52-10	OPERATING SUPPLIES	SPEEDOMETER CERTS	2,000	59,900
		WELLNESS/LIVE SCAN	18,000	-
		RADAR/LIDAR CERTS	4,300	-
		OPERATING SUPPLIES FOR TWO K9 UNITS	17,000	-
		GENERAL OPERATING SUPPLIES	17,000	-
		EMPLOYEE APPRECIATION	1,000	-
		CONFIDENTIAL TAGS	600	-
001-2101-521.52-11	DURABLE GOODS	2 LIDARS	3,000	3,000
001-2101-521.52-12	POLICE OFFCR FIREARM PRG	NO AMOUNT BUDGETED	-	-
001-2101-521.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	90,480	90,480
001-2101-521.52-25	UNIFORMS	UNIFORMS	36,500	50,000
		BODY ARMOR	13,500	-
001-2101-521.52-35	FIRE ARM SUPPLIES	PRACTICE/DUTY AMMO	6,500	8,400
		TARGETS	500	-
		AIMPOINT OPTICS FOR NEW HIRES	1,400	-
001-2101-521.52-39	ACCREDITATION COSTS	ACCREDITATION COSTS	3,500	3,500
001-2101-521.52-40	INVESTIGATION FUNDS	MISC. EXPENSES FOR INVESTIGATIONS	7,500	7,500
001-2101-521.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-2101-521.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUB, MEM, LIB	2,500	3,500
		YMCA BOARD MEMBER DUES	1,000	-
001-2101-521.59-45	COMMUNITY SERVICE	COMMUNITY SERVICE PROGRAM COSTS	5,000	5,000
001-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
001-2101-521.64-16	POLICE DEPT FIREARMS	FIREARMS FOR NEW HIRES	1,700	1,700

FUND 001
DEPT 21
DIVISION 03

CODE ENFORCEMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-2103-521.12-10	REGULAR SALARIES	61,073	64,801	69,985	8.00%
001-2103-521.14-10	OVERTIME	904	312	312	-%
001-2103-521.21-10	FICA / MED TAXES	4,452	4,677	5,059	8.17%
001-2103-521.22-10	RETIREMENT	3,719	3,888	4,199	8.00%
001-2103-521.22-20	FL STATE RETIREMENT	-	43	43	-%
001-2103-521.23-10	HEALTH INSURANCE	8,667	8,911	9,267	4.00%
001-2103-521.23-15	DENTAL INSURANCE	429	437	437	-%
001-2103-521.23-20	LIFE INSURANCE	347	372	398	6.99%
001-2103-521.23-21	SHORT-TERM DISABILITY	263	278	299	7.55%
001-2103-521.23-40	LONG TERM DISABILITY	160	170	183	7.65%
001-2103-521.24-10	WORKERS' COMPENSATION	1,292	1,518	970	(36.10%)
* SALARIES AND BENEFITS		81,306	85,407	91,152	6.73%
OPERATING EXPENDITURES					
001-2103-521.32-30	CODE ENF-SPECIAL MASTER	4,900	5,000	7,000	40.00%
001-2103-521.34-10	CONTRACTUAL SERVICES	1,166	8,025	7,730	(3.68%)
001-2103-521.40-10	TRAVEL & PER DIEM	-	610	1,250	104.92%
001-2103-521.41-10	TELEPHONE	-	-	600	-%
001-2103-521.41-30	POSTAGE	2,833	3,000	3,250	8.33%
001-2103-521.45-10	LIABILITY	2,870	3,703	3,259	(11.99%)
001-2103-521.51-10	OFFICE SUPPLIES	282	68	500	635.29%
001-2103-521.52-10	OPERATING SUPPLIES	820	100	500	400.00%
001-2103-521.52-11	DURABLE GOODS	-	1,800	-	(100.00%)
001-2103-521.52-15	FUEL COSTS	1,493	2,106	2,106	-%
001-2103-521.52-25	UNIFORMS	115	400	500	25.00%
001-2103-521.54-10	BKS, PUB, SUB, MEM, LIB	75	250	250	-%
001-2103-521.59-35	ABATEMENT PROCEEDINGS	10,500	-	-	-%
* OPERATING EXPENDITURES		25,054	25,062	26,945	7.51%
TOTAL CODE ENFORCEMENT		106,360	110,469	118,097	6.91%

FUND **001**
DEPT **21**
DIVISION **03**

CODE ENFORCEMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2103-521.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	69,985	69,985
001-2103-521.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	312	312
001-2103-521.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	5,059	5,059
001-2103-521.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	4,199	4,199
001-2103-521.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	43	43
001-2103-521.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,267	9,267
001-2103-521.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	437	437
001-2103-521.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	398	398
001-2103-521.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	299	299
001-2103-521.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	183	183
001-2103-521.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	970	970
001-2103-521.32-30	CODE ENF-SPECIAL MASTER	CODE ENF- SPECIAL MASTER	7,000	7,000
001-2103-521.34-10	CONTRACTUAL SERVICES	CENTRAL SQUARE ANNUAL ACCESS FEE	7,730	7,730
001-2103-521.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM	1,250	1,250
001-2103-521.41-10	TELEPHONE	CELLPHONE	600	600
001-2103-521.41-30	POSTAGE	POSTAGE AND SHIPPING	3,250	3,250
001-2103-521.45-10	LIABILITY	LIABILITY INSURANCE	3,259	3,259
001-2103-521.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	500	500
001-2103-521.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	500	500
001-2103-521.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
001-2103-521.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	2,106	2,106

FUND **001**
DEPT **21**
DIVISION **03**

CODE ENFORCEMENT EXPENDITURE JUSTIFICATION

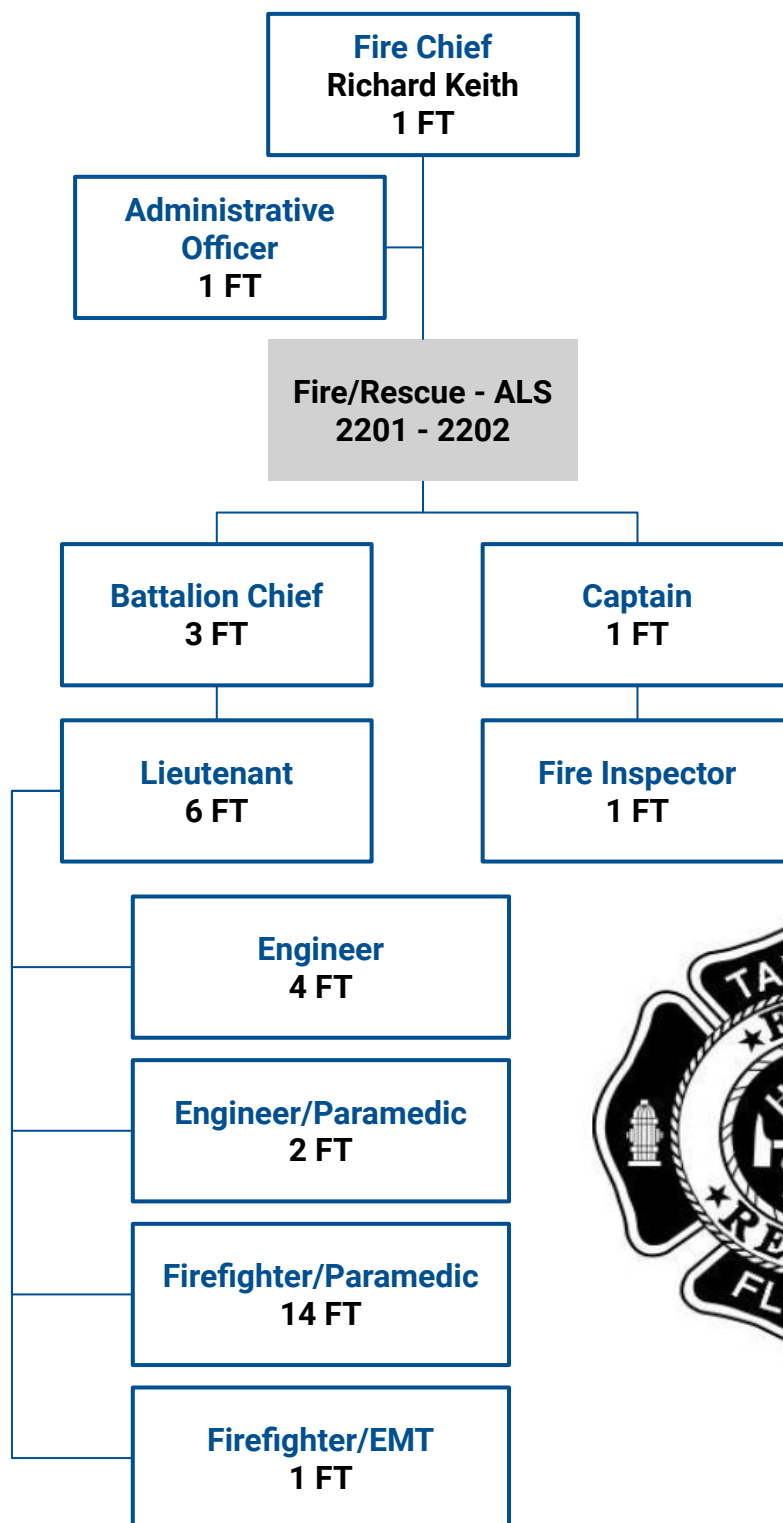
				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	
001-2103-521.52-25	UNIFORMS	UNIFORMS	500	500
001-2103-521.54-10	BKS, PUB, SUB, MEM, LIB	BKS, PUB, SUB, MEM, LIB	250	250
001-2103-521.59-35	ABATEMENT PROCEEDINGS	NO AMOUNT BUDGETED	-	-

Fire Department



Fire Department

Department 22



Position Summary

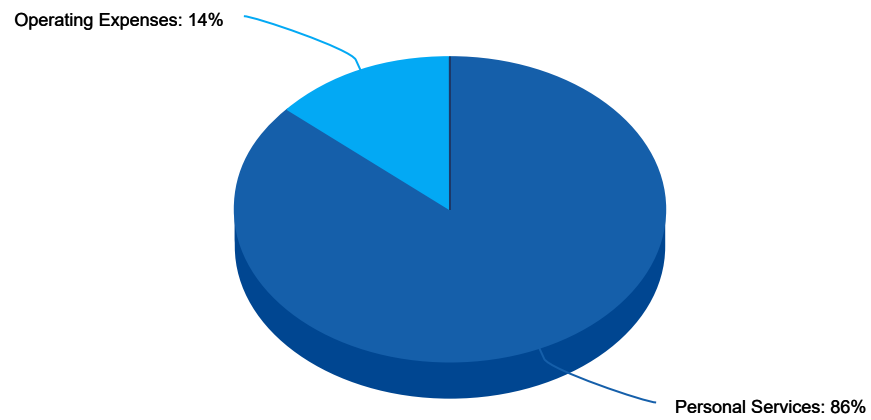
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Administrative Officer	11013	1	1	1
Battalion Chief	11008	3	3	3
Chief	11001	1	1	1
Engineer	11005	4	4	4
Engineer/Paramedic	22012	2	2	2
Fire Captain	11007	1	1	1
Fire Inspector	11006	0	0	1
Firefighter/Paramedic	11009	8	11	14
Firefighters/EMT	11004	1	1	1
Lieutenant	11003	6	6	6
No. of Full Time		27	30	34
Total No. of Positions:		27	30	34
Total FTEs:		27	30	34

Firefighter/Paramedics allocated 78% Fire Suppression (2201) and 28% ALS (2202)

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Fire Suppression-2201				
Personal Services	3,221,409	2,669,107	3,485,498	30.59%
Operating Expenses	414,869	490,577	616,844	25.74%
Capital Expenses	-	930,435	-	(100.00%)
Total Fire Suppression	3,636,278	4,090,119	4,102,342	0.30%
ALS-2202				
Personal Services	351,534	419,944	515,731	22.81%
Operating Expenses	12,946	12,739	12,980	1.89%
Capital Expenses	-	7,432	-	(100.00%)
Total ALS	364,480	440,115	528,711	20.13%
Grand Total Fire	\$4,000,758	\$4,530,234	\$4,631,053	2.23%
Percentage of Fund Budget	15.14%	17.12%	16.35%	

2025 APPROPRIATIONS



FIRE - 2201

DEPARTMENT MISSION

The City of Tavares Fire Department will strive to use our resources efficiently to deliver fire protection and deliver the highest standard of care to those in need. We will strive to be compassionate, courteous and professional at all times. We will always go beyond the call of duty to provide service to the citizens and visitors of Tavares. Our Core Values: Fire Protection Services and Life Safety Services with integrity, with pride, with service above self, with excellence in all we do. Our Goal: Everyone goes home!

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The City of Tavares Fire Department consists of twenty-seven members of which twenty-four members are 24-hour "shift" personnel (firefighters, engineers, lieutenants, and battalion chiefs). The rest of the Department is composed of one fire inspector captain, one administrative officer, and one fire chief. All shift and administrative personnel are fully qualified to handle all necessary functions in the context of public safety as described in the appropriate job descriptions.

Last year, the City of Tavares Fire Department responded to record call volume of 5,206 incidents. Of this number, approximately 70% of the department's responses are medical in nature. In addition to emergency calls, department personnel conducted 623 safety inspections, 40 occupational license inspection, 142 plan review, 313 re-inspections, and 44 new construction inspections. Provide public safety education programs to all age groups, and professional development through training are important activities that the fire department manages. In addition, Tavares Fire Department has two car seat certified technicians in the tri-city area providing car seat inspections. A high degree of customer service is important to this department. Our various activities attempt to meet or exceed the standards of the National Fire Protection Association (NFPA), Insurance Service Organization (ISO), and the State of Florida.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Emergency Responses (total)	5,144	5,206	5,325	5,600
	Fire/False Alarm Responses	326	244	275	350
	Medical Responses	3,565	3,685	3,750	3,900
	Good Intent/Other	1,253	1,277	1,300	1,350
2.	Occupational/Fire Safety Inspections	1,117	981	1,100	1,200
3.	Fire Hydrant Testing	0	825	850	1,000
4.	Training Hours Completed	4,638	4,184	4,200	4,400

2025 GOALS

Organizational Development

Provide continuing education and training to department personnel.

Growth and Development

Grow and develop the fire department to meet and exceed customer needs and expectations.

City Lifestyle

Efficient and effective use of code compliance inspections and public education to reduce the dollar amount of losses associated with fire within the City of Tavares.

Citizen and Customer Service Focus

Provide fast, friendly, efficient and accurate customer service, exceeding customer's expectations.

Innovation and Technology

Use innovation and technological advances to increase the effectiveness and efficiency of the services provided by the City of Tavares Fire Department.

Organizational Performance

Develop a fire department where highly trained and educated fire service professionals provide expeditious, effective and courteous service.

2025 OBJECTIVES

1. Maintain a high level of training hours for FY2025 for water rescue exercises, live fire training, brush truck, hazmat, and bailout training to include surrounding Fire Departments.
2. Continue to provide full Advanced Life Support medical services at both stations. This has created a revenue source for the fire department.
3. Maintain standards or higher to maintain current Insurance Service Office rating of 3 for public protection class.
4. Complete at least one fire code compliance inspection for each inspectable business each year.
5. Tavares Elementary, Middle, and High schools each receive at least one visit from Tavares Fire Department units.
6. Tavares Elementary School's 3rd grade classes receive a full fire prevention program in October.
7. At least one grant proposal will be produced by the City of Tavares Fire Department for new technology initiatives.
8. Meet or exceed the National Fire Protection Association's (NFPA) standards for response times.
9. Fire Department will continue help mitigate firefighters' exposure to contaminants that could cause cancer.
10. Fire Department will continue help mitigate the after-effect of the COVID-19 pandemic.

2024 ACCOMPLISHMENTS

1. Fire Department continues responding outside city limits under the County ISBA / Closest-Unit Response agreement. The "closest-unit response" partnership with the County resulted in a net revenue of \$11,950 for FY23 to the City of Tavares, for response into County areas and to County-owned buildings within Tavares city limits.
2. Fire Department held a pinning ceremony for new hires.
3. The Fire Department has implemented new software for medical and fire incident report writing. This is the same program that is utilized by surrounding fire departments and Lake EMS. This enhancement has the abilities if one agency starts patient care, the information can be transmitted to the primary care agency. The new software will also accept code summary from cardiac monitor if utilized on a patient, which can be transmitted to the reporting writing system creating a very thorough patient care report.
4. Fire Prevention has been able to streamline inspections for business owners by using a tablet in the field with the ability to provide the business owner with an inspection report as it is emailed on the spot.
5. Tavares City Council authorized Tavares Fire Department to fund two projects with American Rescue Plan Act (ARPA) funds:
 Project #1: Replacing the 1998 Fire Rescue boat. The Fire Department purchased a new boat with \$40,000 of ARPA funds. The new boat is in service and has already been used numerous times.
 Project #2: Providing air quality improvements at Tavares Fire Station 29. ARPA funds have been authorized to construct a hard ceiling at Fire Station 29 in the apparatus bay, augmenting and improving the diesel exhaust system that was provided through a separate federal grant program. This project includes additional facility improvements, such as changing lighting from incandescent bulbs to LED and adding air curtain containment at 2 doors separating the apparatus bay from interior living spaces. The Station-29 project is on-going with a final completion anticipated for mid-July 2023. Both projects have been successfully completed.
6. Fire Department revamped their hydrant testing program by using hydrant diffusers, which offers quick and efficient hydrant flow testing. Over 800 hydrants have been tested thus far.
7. Fire Department is actively pursuing Staffing For Adequate Fire and Emergency Response (SAFER) for three additional firefighters through Federal Emergency Management Agency (FEMA).
8. Fire Prevention besides conducting 1,025 various types of inspection, also conducted 142 plan reviews, 51 community services, 7 child car seats checks, 21 classes/demonstrations, and responded to 25 emergency incidents.

9. Tavares Fire Department is expected to receive E-One Typhoon 75' ladder Spring of 2024. For fiscal years 2021 through 2027, Fire Department had listed a replacement Ladder Truck for an estimated dollar amount of \$1,300,000 for that purchase. An opportunity materialized in pursuing new fire truck (aerial/ladder) at the discounted price of a demonstrator model. The discounted price ended being \$930,000. The queue for a new fire truck construction runs about 26 months from the time a purchase order is issued. This Demonstration Model is expected to be received in a couple of months.
10. The Fire Chief serves as the Chair for the Board of Directors for Lake Technical College.

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-2201-522.12-10	REGULAR SALARIES	1,837,644	1,329,122	1,928,265	45.08%
001-2201-522.14-10	OVERTIME	294,898	137,730	137,730	-%
001-2201-522.15-30	INCENTIVE	7,613	9,360	8,760	(6.41%)
001-2201-522.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-2201-522.15-61	CELL PHONE ALLOWANCE	313	600	-	(100.00%)
001-2201-522.21-10	FICA / MED TAXES	152,553	126,304	147,477	16.76%
001-2201-522.22-10	RETIREMENT	274,433	382,738	376,498	(1.63%)
001-2201-522.22-20	FL STATE RETIREMENT	78,189	113,831	220,251	93.49%
001-2201-522.23-10	HEALTH INSURANCE	197,266	202,493	247,605	22.28%
001-2201-522.23-15	DENTAL INSURANCE	9,950	10,377	12,124	16.84%
001-2201-522.23-20	LIFE INSURANCE	8,682	9,199	10,618	15.43%
001-2201-522.23-21	SHORT-TERM DISABILITY	6,272	6,924	8,134	17.48%
001-2201-522.23-30	DEPENDENT HEALTH INSURANC	226,735	234,250	301,594	28.75%
001-2201-522.23-35	DEPENDENT DENTAL INSURANC	16,417	16,906	19,307	14.20%
001-2201-522.23-40	LONG TERM DISABILITY	3,973	4,567	5,217	14.23%
001-2201-522.23-45	VISION INSURANCE	-	-	1,617	-%
001-2201-522.24-10	WORKERS' COMPENSATION	105,971	84,706	60,301	(28.81%)
* SALARIES AND BENEFITS		3,221,409	2,669,107	3,485,498	30.59%
OPERATING EXPENDITURES					
001-2201-522.31-25	PSYCHOLOGICAL TEST & POLY	2,250	500	2,000	300.00%
001-2201-522.31-27	MEDICAL SCREENING	11,357	12,469	15,919	27.67%
001-2201-522.34-10	CONTRACTUAL SERVICES	33,153	43,591	49,261	13.01%
001-2201-522.40-10	TRAVEL & PER DIEM	1,967	1,950	2,000	2.56%
001-2201-522.41-10	TELEPHONE	6,100	5,088	5,088	-%
001-2201-522.41-20	OTHER COMMUNICATION	4,337	4,621	14,328	210.06%
001-2201-522.41-30	POSTAGE	41	450	450	-%
001-2201-522.43-10	ELECTRIC, WATER, GAS	130,959	134,066	145,052	8.19%
001-2201-522.44-10	RENTALS & LEASES	-	185	210	13.51%
001-2201-522.45-10	LIABILITY	53,181	68,317	60,114	(12.01%)
001-2201-522.46-10	BUILDING	-	650	650	-%
001-2201-522.46-15	EQUIPMENT	7,448	9,496	9,250	(2.59%)
001-2201-522.46-17	INSURANCE RECOVERY	772	4,489	-	(100.00%)
001-2201-522.46-38	FIRE VEHICLES	23,381	38,441	38,441	-%
001-2201-522.47-10	PRINTING & BINDING	76	100	100	-%
001-2201-522.51-10	OFFICE SUPPLIES	792	800	800	-%
001-2201-522.52-10	OPERATING SUPPLIES	22,102	21,900	22,575	3.08%
001-2201-522.52-11	DURABLE GOODS	13,992	12,790	74,533	482.74%
001-2201-522.52-15	FUEL COSTS	42,074	37,343	39,916	6.89%
001-2201-522.52-25	UNIFORMS	16,415	16,700	20,307	21.60%
001-2201-522.52-36	BUNKER GEAR	16,114	49,990	77,815	55.66%
001-2201-522.52-50	TRAINING	10,545	19,611	30,400	55.02%
001-2201-522.52-89	DISASTER RECOVERY	11,851	-	-	-%
001-2201-522.54-10	BKS, PUB, SUB, MEM, LIB	5,390	4,530	5,135	13.36%
001-2201-522.54-20	FIRE PREVENT/PUB. EDUC	572	2,500	2,500	-%
* OPERATING EXPENDITURES		414,869	490,577	616,844	25.74%
CAPITAL EXPENDITURES					

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
001-2201-522.64-11	EQUIP-VEHICLE REPLACEMENT	-	930,000	-	(100.00%)
001-2201-522.64-50	CAPITAL GRANT MATCH	-	435	-	(100.00%)
* CAPITAL EXPENDITURES		-	930,435	-	(100.00%)
TOTAL FIRE SERVICES		3,636,278	4,090,119	4,102,342	0.30%

FUND **001**
DEPT **22**
DIVISION **01**

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2201-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	1,928,265	1,928,265
001-2201-522.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	137,730	137,730
001-2201-522.15-30	INCENTIVE	INCENTIVE	8,760	8,760
001-2201-522.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-2201-522.15-61	CELL PHONE ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-2201-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	147,477	147,477
001-2201-522.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	376,498	376,498
001-2201-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	220,251	220,251
001-2201-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	247,605	247,605
001-2201-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	12,124	12,124
001-2201-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	10,618	10,618
001-2201-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	8,134	8,134
001-2201-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	301,594	301,594
001-2201-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	19,307	19,307
001-2201-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	5,217	5,217
001-2201-522.23-45	VISION INSURANCE	VISION INSURANCE	1,617	1,617
001-2201-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	60,301	60,301
001-2201-522.31-25	PSYCHOLOGICAL TEST & POLY	PRE-EMPLOYMENT EVALUATION POSSIBLE VACANCY PRE-EMPLOYMENT EVALUATION \$500 FOR 3 FIREFIGHTERS	500 1,500	2,000 -
001-2201-522.31-27	MEDICAL SCREENING	ADHERE TO ARTICLE 29 CBA PRICE 24 X \$522 PREEMPLOY EXISTING POSITION POSSIBLE EMPL VACANCY PRE-EMPLOYMENT PHYSICAL FOR 3 FIREFIGHTERS	12,528 475 1,350	15,919 - -

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		ANNUAL PHYSICALS FOR 3 FIREFIGHTERS \$522 EA	1,566	-
001-2201-522.34-10	CONTRACTUAL SERVICES	LAKE CO RADIO MAINTENANCE 18 PORTABLES \$96 EA	1,728	49,261
		YEARLY MAINT. SCBA AIR SAMPLES MAKO COMPRESSOR	2,400	-
		YEARLY FIRE'S COPIER LEASE \$105 X 12	1,260	-
		RENEWAL OF ESO SOFTWARE INCIDENT REPORT WRITING	23,000	-
		PROMOTIONAL ASSESSMENT LIEUTENANT POSITION	6,000	-
		LAKE CO MAIN MOBILE & CONTROL STATION 12 X \$144	1,728	-
		FIRE'S PORTION BANK TEST GENERATOR AT PSC	750	-
		ESTIMATE COST FOR ISBA TRUE-UP FOR FY25	12,000	-
		ANNUAL MAINT. TRAINING TARGET SOLUTION SOFTWARE	395	-
001-2201-522.40-10	TRAVEL & PER DIEM	ATTEND CONFERENCES AS NEEDED	2,000	2,000
001-2201-522.41-10	TELEPHONE	DOMS FAX	672	5,088
		CELL PHONE SERVICE - SAME LEVEL	4,416	-
001-2201-522.41-20	OTHER COMMUNICATION	CENTURY LINK DISPATCH SERVICE 385 X 12	4,620	14,328
		FIRE'S PORTION COMCAST \$520 MO. X 12	6,240	-
		AVL LOCATOR & HOTSPOT \$289 MO. X 12	3,468	-
001-2201-522.41-30	POSTAGE	SAME LEVEL OF SERVICE	450	450
001-2201-522.43-10	ELECTRIC, WATER, GAS	PROPANE	3,327	145,052
		WATER	25,115	-
		SECO ENERGY	11,080	-
		GAS	1,125	-
		ELECTRIC	104,405	-
001-2201-522.44-10	RENTALS & LEASES	RENTAL OF PROPANE TANK ST29	210	210
001-2201-522.45-10	LIABILITY	LIABILITY INSURANCE	60,114	60,114
001-2201-522.46-10	BUILDING	PUMP OUT DECON TANK AT PSC	650	650
001-2201-522.46-15	EQUIPMENT	ANNUAL FIRE TRUCK AERIAL TEST	1,000	9,250
		REPAIRS TO EQUIPMENT AS NEEDED	500	-
		ANNUAL PUMP TEST FOR 4 APPARATUSES \$450 EA	1,800	-
		ANNUAL HOSE & LADDER TESTING	3,100	-
		ANNUAL EDRAULIC TOOLS 2 SETS \$950 EA	1,900	-
		ANNUAL CALIBRATION OF MASK FIT TEST MACHINE	950	-
001-2201-522.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-2201-522.46-38	FIRE VEHICLES	FIRE VEHICLE REPAIRS & MAINTENANCE - SAME LEVEL	38,441	38,441
001-2201-522.47-10	PRINTING & BINDING	LETTER HEAD, BUSINESS CARDS & FORMS	100	100

FUND 001
DEPT 22
DIVISION 01

FIRE SUPPRESSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2201-522.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	800	800
001-2201-522.52-10	OPERATING SUPPLIES	MAINTENACE OF AED PADS - ONE TIME USAGE	2,000	22,575
		OPERATING SUPPLIES FOR TWO STATIONS	18,000	-
		EMPLOYEE APPRECIATION GIFT FOR 27 MEMBERS	675	-
		CREWSense SOFTWARE UTILIZED FOR SCHEDULING	1,900	-
001-2201-522.52-11	DURABLE GOODS	REPLACE VARIOUS SIZE SECTION HOSE	6,000	74,533
		SCBA MASK FOR 3 FIREFIGHTERS \$425 EA	1,275	-
		RESCUE RAPID INTERVENTION SCBA PACKS 3 X \$5800	17,400	-
		REPLACE MATTRESS STATION29	450	-
		PEP WAVE AND GPS ANTENNA FOR NEW TRUCK	1,508	-
		FIRELITE ULTRA HIGH PRESSURE FOR UTV & ATV	8,900	-
		ELEC VEHICLE FIRE EXTINGUISHING EQUIPMENT	4,000	-
		DURABLE GOODS ITEMS FOR NEW TRUCK AS NEEDED	5,000	-
		CITYWIDE AED REPLACEMENTS	30,000	-
001-2201-522.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	39,916	39,916
001-2201-522.52-25	UNIFORMS	UNIFORM ALLOWANCE FIRE CHIEF	600	20,307
		UNIFORMS FOR THREE NEW FIREFIGHTERS	2,752	-
		UNIFORM ALLOWANCE CBA ARTICLE 26 FOR 23 X \$400	9,200	-
		SAFETY BOOTS FOR FIRE INSPECTOR	200	-
		PROJECT FF1024 SURVIVAL ESCAPE BAGS 4 X 450	1,800	-
		PROJECT FF1024 STRUCTURAL GLOVES 9 X \$70	630	-
		PROJECT FF1024 NOMEX HOODS 10 X \$40	400	-
		PROJECT FF1024 EXTRICATION GLOVES 9 X \$80	720	-
		PROJECT FF1022 REPLACE BOOTS BIENNIAL 13 X \$285	3,705	-
		PROJECT CODE FF1025 INSIGNIAS & HELMET FRONT	300	-
001-2201-522.52-36	BUNKER GEAR	REPLACE 18 SETS OF EXPIRE GEAR 2025 \$3285 EA	59,130	77,815
		STRUCTURAL BOOTS REPLACE 4 X \$590 EA	2,360	-
		REPLACE 5 HELMET EXPIRE 2025 \$425 EA	2,125	-
		NFPA STANDARDS - INSPECTION/REPAIR OF GEAR	1,000	-
		NEW BUNKER GEAR FOR NEW FIREFIGHTERS	13,200	-
001-2201-522.52-50	TRAINING	ADHERE TO ARTICLE 23A \$500 PER EMPLOYEE - 26	13,000	30,400
		TRAINING ALLOWANCE CBA ARTICLE 23A \$500 EA 3 FF	1,500	-
		SEND 2 EMPLOYEES TO PARAMEDIC SCHOOL \$6K EA	12,000	-
		ACLS RENEWAL \$150 EA X 26	3,900	-
001-2201-522.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-2201-522.54-10	BKS, PUB, SUB, MEM, LIB	RENEWAL OF TARGET SOLUTIONS 27 X \$70	1,890	5,135
		RENEWAL OF ACTIVE 911	225	-

FUND 001
DEPT 22
DIVISION 02

ADVANCED LIFE SUPPORT (ALS) EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-2202-522.12-10	REGULAR SALARIES	192,457	193,402	243,690	26.00%
001-2202-522.14-10	OVERTIME	28,876	51,720	51,720	-%
001-2202-522.21-10	FICA / MED TAXES	15,666	17,531	21,209	20.98%
001-2202-522.22-10	RETIREMENT	29,702	54,824	45,390	(17.21%)
001-2202-522.22-20	FL STATE RETIREMENT	15,670	22,349	49,611	121.98%
001-2202-522.23-10	HEALTH INSURANCE	26,223	29,192	37,366	28.00%
001-2202-522.23-15	DENTAL INSURANCE	1,288	1,433	1,764	23.10%
001-2202-522.23-20	LIFE INSURANCE	966	1,094	1,378	25.96%
001-2202-522.23-21	SHORT-TERM DISABILITY	723	961	1,204	25.29%
001-2202-522.23-30	DEPENDENT HEALTH INSURANC	27,698	32,293	49,617	53.65%
001-2202-522.23-35	DEPENDENT DENTAL INSURANC	2,036	2,327	3,022	29.87%
001-2202-522.23-40	LONG TERM DISABILITY	442	635	765	20.47%
001-2202-522.23-45	VISION INSURANCE	-	-	162	-%
001-2202-522.24-10	WORKERS' COMPENSATION	9,787	12,183	8,833	(27.50%)
* SALARIES AND BENEFITS		351,534	419,944	515,731	22.81%
OPERATING EXPENDITURES					
001-2202-522.31-27	MEDICAL SCREENING	1,326	1,470	1,566	6.53%
001-2202-522.34-10	CONTRACTUAL SERVICES	7,021	8,259	8,364	1.27%
001-2202-522.47-10	PRINTING & BINDING	560	510	550	7.84%
001-2202-522.52-10	OPERATING SUPPLIES	1,329	1,200	1,200	-%
001-2202-522.52-11	DURABLE GOODS	1,931	500	500	-%
001-2202-522.52-25	UNIFORMS	779	800	800	-%
* OPERATING EXPENDITURES		12,946	12,739	12,980	1.89%
CAPITAL EXPENDITURES					
001-2202-522.64-50	CAPITAL GRANT MATCH	-	7,432	-	(100.00%)
* CAPITAL EXPENDITURES		-	7,432	-	(100.00%)
TOTAL FIRE SERVICES - ALS		364,480	440,115	528,711	20.13%

FUND 001
DEPT 22
DIVISION 02

ADVANCED LIFE SUPPORT (ALS) EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2202-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	243,690	243,690
001-2202-522.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	51,720	51,720
001-2202-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	21,209	21,209
001-2202-522.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	45,390	45,390
001-2202-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	49,611	49,611
001-2202-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	37,366	37,366
001-2202-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,764	1,764
001-2202-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,378	1,378
001-2202-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,204	1,204
001-2202-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	49,617	49,617
001-2202-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,022	3,022
001-2202-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	765	765
001-2202-522.23-45	VISION INSURANCE	VISION INSURANCE	162	162
001-2202-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	8,833	8,833
001-2202-522.31-27	MEDICAL SCREENING	ADHERE TO ARTICLE 29 CBA 3 X \$522	1,566	1,566
001-2202-522.34-10	CONTRACTUAL SERVICES	YEARLY MAINTENANCE LP15 ST28	1,950	8,364
		YEARLY MAINTENANCE LP15 ST29	1,950	-
		YEARLY MAINTENANCE LP15 SPECIAL EVENT	1,950	-
		YEARLY MAINTENANCE LP15 LP15 BACKUP	1,950	-
		TOUGHBOOKS INTEGRATION WITH DISPATCH \$188 EA X 3	564	-
001-2202-522.47-10	PRINTING & BINDING	REPRODUCTION PROTOCOL BKS, REFUSALS, PATIENT FORM	550	550

FUND 001
DEPT 22
DIVISION 02

ADVANCED LIFE SUPPORT (ALS) EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-2202-522.52-10	OPERATING SUPPLIES	PURCHASE ALS SUPPLIES AS NEEDED NOT COVERED	1,200	1,200
001-2202-522.52-11	DURABLE GOODS	REPLACE LIFEPAK CABLES AS NEEDED	500	500
001-2202-522.52-25	UNIFORMS	UNIFORM ALLOWANCE CBA ARTICLE 25 FOR 2 PERSONNEL	800	800
001-2202-522.64-50	CAPITAL GRANT MATCH	NO AMOUNT BUDGETED	-	-



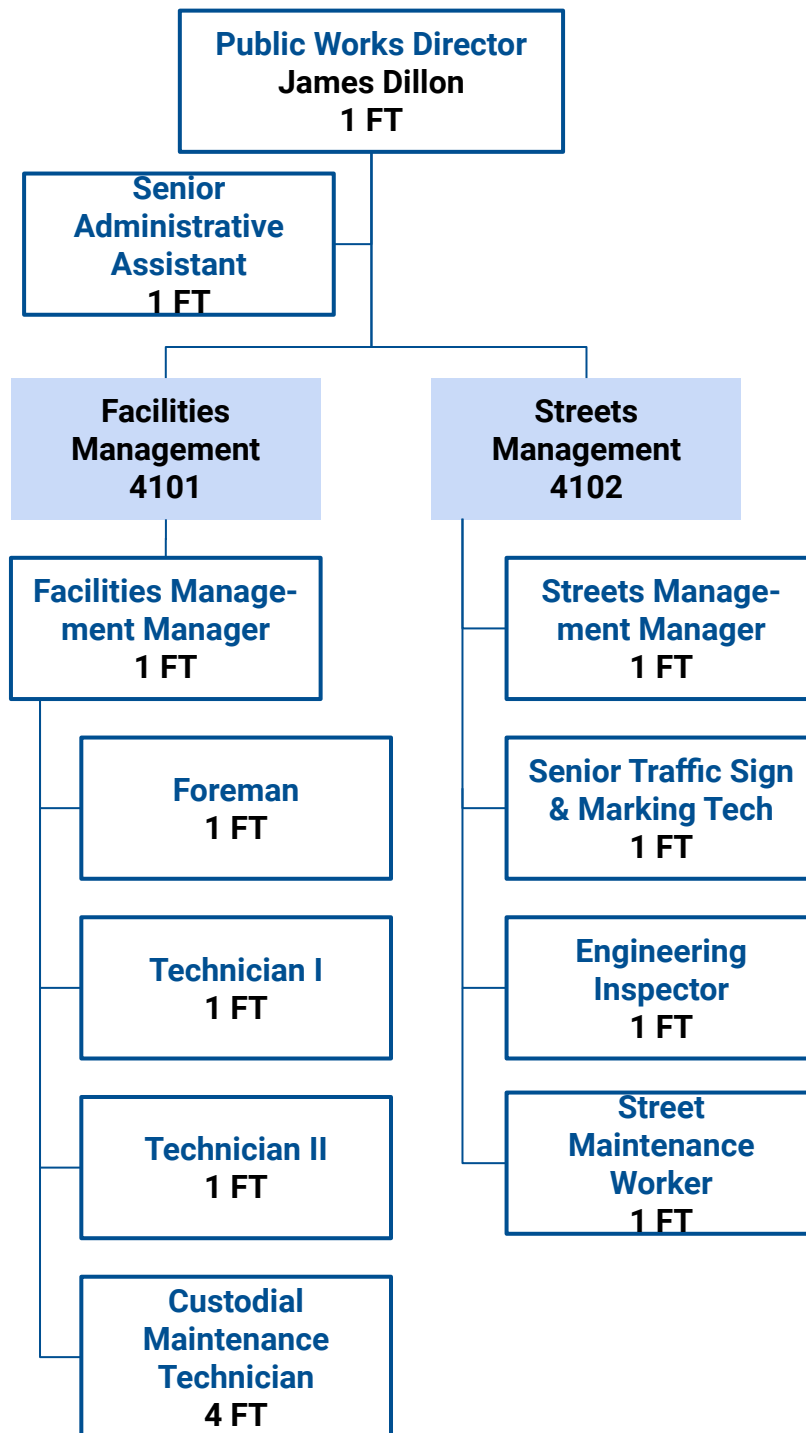
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Physical Environment



Physical Environment

Division 41*



*Physical Environment is a Division of the Public Works Department.

Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Custodial Maintenance Tech	72005	2	4	4
Engineering Inspector	41011	0	0	1
Facilities Mngmt Manager	21001	1	1	1
Foreman	21011	1	1	1
PW Director	25001	1	1	1
Senior Admin. Assistant	41004	1	1	1
Senior Traffic Sign & Marketing Tech	41010	1	1	1
¹ Streets Maintenance Worker	41002	0	0	1
Streets Mngmt Manager	41001	1	1	1
Technician I	21003	1	1	1
Technician II	21002	1	1	1
No. of Full Time		10	12	14
Total No. of Positions:		10	12	14
Total FTEs:		10	12	14

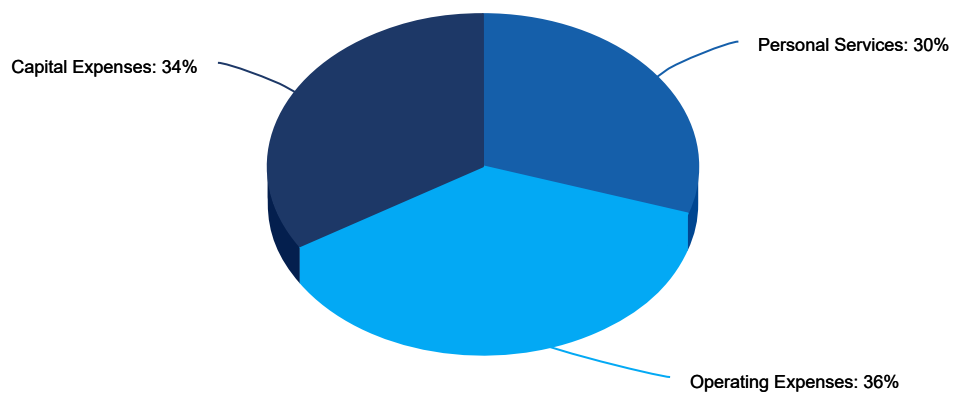
Notes

1. This position was temporarily suspended with deferred status in FY 2021 due to the covid-19 economic recession.
2. Public Works Director and Admin Assistant positions distributed 50% to 4101, 25% each to 1901 and 402

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Facilities Management-4101				
Personal Services	456,188	712,886	762,476	6.96%
Operating Expenses	403,566	514,395	463,522	(9.89%)
Capital Expenses	12,612	99,094	-	(100.00%)
Total Facilities Management	872,366	1,326,375	1,225,998	(7.57%)
Street Maintenance-4102				
Personal Services	149,647	205,367	369,871	80.10%
Operating Expenses	593,591	669,632	902,826	34.82%
Capital Expenses	212,055	31,325	1,275,040	3970.36%
Transfers & Others	455,588	481,565	476,509	(1.05%)
Total Street Maintenance	1,410,881	1,387,889	3,024,246	117.90%
Grand Total General Services	\$2,283,247	\$2,714,264	\$4,250,244	56.59%
Category Summary				
Personal Services	605,835	918,253	1,132,347	23.32%
Operating Expenses	997,157	1,184,027	1,366,348	15.40%
Capital Expenses	224,667	130,419	1,275,040	877.65%
Transfers & Others	455,588	481,565	476,509	(1.05%)
Grand Total General Services	\$2,283,247	\$2,714,264	\$4,250,244	56.59%
Percentage of Fund Budget	8.64%	10.26%	15.01%	

2025 APPROPRIATIONS



FACILITIES MANAGEMENT - 4101

DEPARTMENT MISSION

The mission of the Facilities Management Division continues to be a trusted partnership, providing friendly, professional-quality services which exceed expectations - keeping facilities, staff and community operating safely and efficiently.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

Facilities Management is a multi-faceted division consisting of eight highly trained personnel responsible for the maintenance of all City buildings (i.e., air conditioning, electrical, dry wall repair, painting, custodial, pest control and security) and facilities maintenance (gutters, roofs, exterior painting, parks, etc.). The division is involved in supporting many other departments including Streets, Code Enforcement, Community Services, Seaplane Base and Marina, Pavilion on the Lake, Water, Waste Water, Storm Water, Administration, many City events and addressing the needs of residents and staff. Facilities Management's commitment to public service ensures an efficient and cost effective means of improving the quality of life for all in Tavares.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Total Work Orders Performed	5,820	6,250	6,750	9,300
2.	Preventive Building Maintenance Work Orders Performed	451	426	720	750
3.	Staff Hours Performing Preventive Maintenance	1,246	1,246	1,600	2,200
4.	Reactive Building Maintenance Work Orders Performed	551	726	750	600
5.	Staff Hours Performing Reactive Maintenance	1,594	1,675	2,000	2,180
6.	Total Structures Maintained By Facilities Management	124	124	128	130
7.	Total Square Footage of Buildings Maintained	164,868	164,868	257,248	257,248
8.	Number of Special Events Assisted With	16	20	20	20
9.	Number of Hours Spent Assisting With Special Events	582	509	700	650
10.	Special Project Work Orders Performed	81	52	44	30
11.	Staff Hours Used For Special Projects	545	762	2,200	2,500
12.	Total After Hour Emergency Calls	81	106	100	104
13.	Total Staff Hours Used for After Hour Emergency Calls	140	184	150	210
14.	Custodial Work Orders Performed	4,464	4,576	6,000	8,550
15.	Total Staff Hours for Custodial	3,172	3,138	6,300	7,280

2025 GOALS

Organizational Development

Implement training programs for individual development and growth, adding value to our employees and division capabilities. Create a lead custodial position which will assist in managing daily custodial operations and specialized floor care. Begin collecting additional data supporting Customer Service levels and square footage comparisons. Collect additional data on buildings to support an energy management policy and Facility Condition Index.

Growth and Development

Maintain public buildings throughout the City to meet current and future demand. Focus more on long-term sustainability to develop a capital improvement plan for city facilities. Continue to utilize and expand the Facilities management software to help organize and schedule maintenance programs and track assets. Develop and add a roof management program to track current conditions and identify future needs for budgetary planning purposes.

City Lifestyle

Incorporate branding standards into future renovations and buildings. Commence phase one for exterior facility color scheme palette for all public buildings and facilities throughout the City. Continue to project for future needs to accommodate for projected area growth. Preserve City history by keeping elements of architecture and branded logos.

Citizen and Customer Service Focus

Provide prompt, courteous and professional service to residents and staff by use of the SeeClickFix service request portal.

Innovation and Technology

Continue to implement automation programs that increase efficiencies for building systems' performance and monitoring consolidating into a singular system where applicable. Further develop tablet usage for on-site tracking of work performed.

Organizational Performance

Provide cost effective maintenance techniques to increase efficiency while decreasing the cost of operation. Reduce overstocking and inventory. Further reduce contractual costs by taking over contracted preventive maintenance. Track inventory through software programs to increase inventory control.

2025 OBJECTIVES

1. Review and modify customer survey and recipient lists to ensure broad and appropriate representation of customers and utilize the information to revise division mission, rules and procedures as needed.
2. Improve training and memberships for division staff to increase productivity and obtain appropriate certifications/licensing for the performance of their duties and increase safe work practices.
3. Drive operational structure and organization when moving into the new Public Works Operations Center.
4. Further develop the custodial program for optimal coverage in all facilities, allowing for additional coverage opportunities and increased level of services provided.
5. Concentrate more on preventive maintenance and reduce the amount of special projects done in house to better sustain existing facilities and reduce reactive work order requests. Reduce contracted maintenance services to ensure proper procedures are being conducted.

2024 ACCOMPLISHMENTS

1. Maintained an extremely high volume of work orders while managing a large amount of unscheduled work, special projects and unforeseen emergencies.
2. Held bi-weekly team meetings to increase cohesiveness throughout the Division.
3. Held quarterly safety meetings, specialized safety training and certification training for staff.
4. Assisted other Divisions and Departments when needed to complete tasks and projects. Assisted with event set ups/tear downs and provided technical support for all city events.
5. Added custodial services to eight facilities in order to dissolve contracted custodial services.
6. Assisted with Wooton Park Wonderland Project with electrical, lighting, and playground structure refurbishment.
7. Completed HVAC Renovation Project for Civic Center facility.
8. Continued project oversight and management of City Hall HVAC renovation.
9. Completed Fire Station 29 Air Quality Improvement Project.
10. Continued construction support and logistics preparations for opening of new Public Works Operations Center.

STREETS MANAGEMENT - 4102

DEPARTMENT MISSION

Streets Management Division mission is to enhance the quality of life for the public and residents by providing a professional quality of service in maintaining streets, alleys, sidewalks and signs for the City of Tavares.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Streets Management Division consists of one Manager and one staff member. The division is responsible for the maintenance and safety of 71.902 paved centerline miles of roads, 112.6 miles of sidewalk, maintain, replace, design, build, and erect 2,700 street signs, 9 signalized intersections, 6 school flashers, 2 public safety (EOC) flashers, 8 signalized railroad crossings and over 1,400 street lights. Additional responsibilities include grading and repair of our unpaved roads and alleys, brick repair, pothole repair, road construction, specialty sign manufacturing, inspection of projects, emergency response, special events, right-of-way permits and roadway debris maintenance. The Streets Division is dependent upon other departments to provide staff assistance as available yet we strive to continue to improve the condition of all areas of responsibility. The Division's commitment to public service and ensures an efficient, friendly, cost-effective means of improving the quality of life for all in Tavares while Propelling Public Works Through Innovation.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Work Orders Performed	837	837	840	850
2.	Streets Maintained (centerline miles)	72	72	73	73
3.	Sidewalks Maintained (miles)	113	113	116	120
4.	Sidewalk Repairs by Streets Division (work orders)	158	158	165	170
5.	Pavement Preservation (miles)	8	8	2	2
6.	Street Signs (design, build, erect, maintain, replace)	2,700	2,700	2,750	2,800
7.	Street Sign Repairs by Streets Division (work orders)	148	148	300	300
8.	Street Sign Assemblies Maintained by Contract	1,700	1,700	2,350	2,360
9.	Event Signs (design, build, erect, maintain, replace)	75	75	75	75
10.	Traffic Signals at Intersections Maintained by Contract	9	9	9	9
11.	School Flashers Maintained by Contract	6	6	6	6
12.	EOC Flashers Maintained by Contract	2	2	2	2
13.	Signalized Railroad Crossings Maintained by Contract	8	8	8	8
14.	Street Lights (Illumination) Maintained	>1,430	>1,430	>1,444	>1,450
15.	Inspections	213	213	300	500
16.	Special Event Requests (work orders)	112	112	112	112
17.	Animal Control Requested (work orders)	28	28	28	28
18.	Training/Education (class/certification)	21	21	20	20
19.	Road Work (work orders)	218	218	220	220
20.	Electric Utility Maintenance by Contract (work orders)	31	31	35	45
21.	Administrative (permit/plan review, reports) (tasks)	74	74	100	100
22.	Emergency Call Ins	8	8	10	10
23.	Assisting Other Divisions (requests)	54	54	55	55

2025 GOALS

Organizational Development

Obtain through education and training an increased knowledge in current and improved processes and procedures for an effective workforce.

Growth and Development

Identify future growth and development throughout the city and develop management procedures to meet the current and future demand of streets and sidewalks.

City Lifestyle

Ensure that City streets, alleys and sidewalks meet current and future demands while promoting health, safety and preservation of City assets. We believe that our work should be a source of enjoyment and satisfaction, both to our employees and our citizens.

Citizen and Customer Service Focus

Provide prompt, courteous and professional service to residents and staff throughout the City.

Innovation and Technology

Utilize data obtained through software program that streamlines and tracks maintenance schedules to identify key areas for improved maintenance and efficiency. Research safety procedures for improved safety protocols while improving efficiency in job duties and operation of equipment.

Organizational Performance

Provide cost effective maintenance techniques to increase efficiency while decreasing the cost of operation.

2025 OBJECTIVES

1. Continue to implement and update a 10-Year Pavement Management Plan.
2. Continue to implement and update a Pavement Preservation Program.
3. Continue to implement and update a 5-Year Sidewalk Management Plan.
4. Replace sidewalks on Maud Street to mitigate potential trip hazards.
5. Perform Wells Avenue Bridge maintenance as identified by FDOT Mandated Inspection
6. Continue to perform a scheduled maintenance plan for roads, alleys, sidewalks, street signs.
7. Continue to implement street sign upgrade to meet City of Tavares Branding Initiative.
8. Continue to implement organizational plan to effectively complete and track all requests and work orders.
9. Obtain training and education to increase knowledge and productivity, achieving appropriate certifications to perform the duties of the division. Courses to include Asphalt Paving Level 1 and Level 2, IMSA class certifications.
10. Continue to provide residents with friendly, professional and knowledgeable customer service.
11. Continue to cross train with other Public Works Divisions to ensure services are delivered without interruption.
12. Initiate and complete a public works user fee study and plan on how to administer

2024 ACCOMPLISHMENTS

1. With 1 staff member, and assistance from other division staff when available, managed work orders and unforeseen emergencies.
2. Develop a scheduled maintenance plan for roads, alleys and sidewalks.
3. Coordinated with multiple divisions to accomplish tree maintenance, removal of declining trees, road repair and repair/replacement of city sidewalks.
4. Successfully completed annual sidewalk grinding, removing trip hazards for an area of 3,960 square feet.
5. Maintained a friendly and respectful attitude to residents and staff in all situations.
6. Made a positive impact in all situations.
7. 9,029 feet of Roads repaired, replaced, and preservation.
8. 4,557 feet of Sidewalks repaired and replaced.

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GENERAL SERVICES DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-4101-541.12-10	REGULAR SALARIES	288,472	372,463	478,973	28.60%
001-4101-541.14-10	OVERTIME	17,112	25,525	25,525	-%
001-4101-541.15-60	ELECTR TABLET ALLOWANCE	250	-	-	-%
001-4101-541.21-10	FICA / MED TAXES	21,827	34,842	36,200	3.90%
001-4101-541.22-20	FL STATE RETIREMENT	51,417	81,011	87,048	7.45%
001-4101-541.23-10	HEALTH INSURANCE	38,312	71,288	55,604	(22.00%)
001-4101-541.23-15	DENTAL INSURANCE	2,259	3,937	3,937	-%
001-4101-541.23-20	LIFE INSURANCE	1,528	2,656	2,823	6.29%
001-4101-541.23-21	SHORT-TERM DISABILITY	1,136	1,950	2,051	5.18%
001-4101-541.23-30	DEPENDENT HEALTH INSURANC	24,350	84,261	47,494	(43.63%)
001-4101-541.23-35	DEPENDENT DENTAL INSURANC	1,352	4,902	2,147	(56.20%)
001-4101-541.23-40	LONG TERM DISABILITY	700	1,221	1,294	5.98%
001-4101-541.23-45	VISION INSURANCE	-	-	466	-%
001-4101-541.24-10	WORKERS' COMPENSATION	7,473	28,830	18,914	(34.39%)
* SALARIES AND BENEFITS		456,188	712,886	762,476	6.96%
CAPITAL EXPENDITURES					
001-4101-541.62-20	BUILDINGS	12,612	-	-	-%
001-4101-541.64-10	EQUIP - REPLACEMENT	-	46,127	-	(100.00%)
001-4101-541.64-17	EQUIP-NEW VEHICLES	-	52,967	-	(100.00%)
* CAPITAL EXPENDITURES		12,612	99,094	-	(100.00%)
TOTAL GENERAL SERVICES		468,800	811,980	762,476	(6.10%)

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-4101-541.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	478,973	478,973
001-4101-541.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	25,525	25,525
001-4101-541.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-4101-541.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	36,200	36,200
001-4101-541.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	87,048	87,048
001-4101-541.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	55,604	55,604
001-4101-541.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,937	3,937
001-4101-541.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,823	2,823
001-4101-541.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,051	2,051
001-4101-541.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	47,494	47,494
001-4101-541.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,147	2,147
001-4101-541.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,294	1,294
001-4101-541.23-45	VISION INSURANCE	VISION INSURANCE	466	466
001-4101-541.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	18,914	18,914
001-4101-541.31-15	ENGINEERING	NO AMOUNT BUDGETED	-	-
001-4101-541.31-60	PERMIT & COMPLIANCE FEES	ELEVATOR PERMIT RENEWAL AND INSPECTION FOR CITY HALL	375	11,975
		ELEVATOR RE-INSPECTION FEES	350	-
		ELEVATOR PERMIT RENEWAL AND INSPECTION FOR PUBLIC SAFETY COMPLEX	500	-
		ELEVATOR PERMIT RENEWAL AND INSPECTION FOR PAVILION ON THE LAKE	750	-
		BUILDING/STRUCTURE RADIO COMPLIANCY TESTING	10,000	-
001-4101-541.34-10	CONTRACTUAL SERVICES	CARTEGRAPH WORK ORDER SYSTEM	4,950	24,849
		SEMI-ANNUAL HOOD CLEANING - CIVIC CENTER KITCHEN	662	-
		QUARTERLY CLOSED-LOOP TREATMENT- CITY HALL CHILLER	500	-

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GENERAL SERVICES DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		PUBLIC WORKS OPERATIONS FIRE ALARM AND SECURITY MONITORING	2,200	-
		MONTHLY ELEVATOR MAINTENANCE FOR CITY HALL	3,675	-
		LIBRARY FIRE ALARM AND SECURITY SYSTEM MONITORING	1,312	-
		FIRE ALARM MONITORING - NEW PUBLIC WORKS OPERATION CENTER	750	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS FOR LIBRARY	1,185	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS FOR CITY HALL	1,315	-
		CITY HALL FIRE ALARM MONITORING	800	-
		ANSUL HOOD INSPECTION - CIVIC CENTER KITCHEN	250	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS FOR GEN FUND BLDGS & FLEET	4,000	-
		ANNUAL ELEVATOR MONITORING FOR CITY HALL	650	-
		ADDITIONAL FLOOR CARE - CITY HALL / CIVIC CENTER / FIRE ALARM SPRINKLER TESTING AND INSPECTION FOR NEW PUBLIC WORKS OPERATIONS CENTER	2,600	-
001-4101-541.34-40	PAVILION	MONTHLY ELEVATOR MAINTENANCE	7,350	47,498
		QUARTERLY KITCHEN EXHAUST HOOD CLEANING	1,588	-
		QUARTERLY CLOSED LOOP WATER TREATMENT	2,400	-
		MONTHLY EXTERIOR CLEANING	22,800	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS	1,225	-
		FIRE ALARM AND SECURITY MONITORING	1,300	-
		CONTRACTED REPAIRS TO HVAC / CONTROLS SYSTEMS / CLOSED LOOP WATER SYSTEM	9,100	-
		ANNUAL KITCHEN ANSUL HOOD INSPECTION	160	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS / REPLACEMENTS	100	-
		ANNUAL FIRE AND WATER BACKFLOW INSPECTIONS	500	-
		ANNUAL ELEVATOR MONITORING	975	-
001-4101-541.34-50	PROPSHOP/MARINA	ANNUAL FIRE EXTINGUISHER INSPECTIONS AND REPLACEMENTS	845	845
001-4101-541.34-60	UTILITIES	FIRE ALARM MONITORING FOR UAB	843	4,123
		REPLACEMENT EXTINGUISHERS FOR USED, LOST, OR OUTDATED FIRE EXTINGUISHERS	500	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS	1,095	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS FOR UTILITY DEPARTMENT FACILITIES AND FLEET	1,435	-
		ANNUAL FIRE BACKFLOW INSPECTION FOR UAB	250	-
001-4101-541.34-70	FIRE	FIRE ALARM MONITORING FOR FS 29 & SHARED COST PSB	1,200	29,891
		SEMI-ANNUAL PUMPING OF GREASE TRAP AND DECONTAMINATION TANK - FS 28	2,400	-
		SEMI-ANNUAL BAY DOOR MAINTENANCE - FS 29	1,350	-

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ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		SEMI-ANNUAL BAY DOOR MAINTENANCE - FS 28	1,800	-
		RECHARGING OF DISPENSED EXTINGUISHERS AND REPLACEMENTS	600	-
		QUARTERLY KITCHEN EXHAUST HOOD CLEANING - FS 28	1,396	-
		QUARTERLY ELEVATOR MAINT. - SHARED COST PSB	1,528	-
		FIRE BACKFLOW TESTING FS 29 AND SHARED COST PSB	300	-
		FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS FS 29 AND SHARED COST FOR PUBLIC SAFETY BUILDING	2,570	-
		ELEVATOR MONITORING - SHARED COST PSB	750	-
		DIESEL EXHAUST SYSTEM MAINTENANCE FS 28 & 29	1,875	-
		CONTRACTED QUARTERLY HVAC MAINTENANCE SHARED COST - PUBLIC SAFETY COMPLEX	8,600	-
		CLOSED LOOP WATER SYSTEM TREATMENT SHARED COST - PUBLIC SAFETY COMPLEX	300	-
		ANSUL HOOD INSPECTION - FS 28	522	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS AND RECERT FS 29, FIRE FLEET, AND SHARED COST PUBLIC SAFETY	2,200	-
		ANNUAL EXTERIOR BUILDING CLEANING - SHARED COST - PUBLIC SAFETY BUILDING	2,500	-
001-4101-541.34-80	POLICE	FIRE ALARM AND SPRINKLER TESTING AND INSPECTIONS SHARED COST - PUBLIC SAFETY	1,383	29,411
		SEMI-ANNUAL SALLY PORT AND EVIDENCE BAY DOOR MAINTENANCE	1,800	-
		REPLACEMENT OR LOST OR OUTDATED EXTINGUISHERS	750	-
		QUARTERLY HVAC MAINTENANCE- SHARED COST PSB	8,600	-
		QUARTERLY ELEVATOR INSPECTION AND MAINTENANCE SHARED COST - PUBLIC SAFETY COMPLEX	1,528	-
		PEST CONTROL	500	-
		HVAC - CLOSED LOOP WATER SYSTEM TREATMENT	300	-
		FIRE BACKFLOW TESTING - SHARED COST PSB	150	-
		FIRE ALARM MONITORING - SHARED COST PSB	400	-
		ANNUAL FIRE EXTINGUISHER INSPECTIONS AND RECERT. FOR POLICE DEPARTMENT AND POLICE FLEET	750	-
		ANNUAL EXTERIOR BUILDING CLEANING - SHARED COST - PUBLIC SAFETY BUILDING	2,500	-
		ANNUAL ELEVATOR MONITORING - SHARED COST PSB	750	-
		2025 LEAD REMOVAL FROM POLICE FIRING RANGE - COMPLETED EVERY 4 YEARS	10,000	-
001-4101-541.40-10	TRAVEL & PER DIEM	ATTEND SEMINARS, WORKSHOPS, CONFERENCES, TRADE SHOWS AND TRAINING CLASSES REQUIRED FOR FACILITIES MANAGEMENT STAFF AND PUBLIC WORKS ADMINISTRATION	1,000	8,275
		ELECTRICAL CONTINUING EDUCATION AND LICENSE RECERTIFICATION	875	-
		DEPARTMENT OF ENVIRONMENTAL PROTECTION COLLECTIONS LICENSE	2,200	-

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ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		BUILDING CODE CONTINUING EDUCATION, TRAINING AND RECERTIFICATION	1,800	-
		BLOODBORNE PATHOGEN / HAZARDOUS MATERIALS EXPOSURE TRAINING	2,400	-
001-4101-541.41-10	TELEPHONE	PHONE SERVICE FOR PUBLIC WORKS ADMIN STAFF (2) AND FACILITIES MANAGEMENT STAFF (8) REPLACEMENT AND PHONE UPGRADES	6,000 2,000	8,000 -
001-4101-541.41-20	OTHER COMMUNICATION	PUBLIC WORKS FAX	1,100	4,790
		TABLET SERVICE FOR FACILITES STAFF (3)	1,800	-
		MIFI SERVICE FOR PUBLIC WORKS ADMIN STAFF (2) AND FACILITIES MANAGEMENT STAFF (2) REPLACEMENT TABLETS	1,440 450	- -
001-4101-541.41-30	POSTAGE	CORRESPONDENCE TO VENDORS OR RETURN PARTS AS NEEDED	250	250
001-4101-541.43-10	ELECTRIC, WATER, GAS	WATER	7,751	14,877
		SECO ENERGY	2,752	-
		GAS	1,174	-
		ELECTRIC	3,200	-
001-4101-541.43-20	LANDFILL COSTS	NO AMOUNT BUDGETED	-	-
001-4101-541.44-10	RENTALS & LEASES	RENTAL OF SPECIALIZED EQUIPMENT TO INCLUDE CRANES , AERIAL LIFTS, FLOOR CARE EQUIPMENT, WATER MITIGATION EQUIPMENT, EMERGENCY HVAC	6,100	12,000
		TOSHIBA COPIER FOR PUBLIC WORKS COMPLEX	5,400	-
		PUBLIC WORKS ADMIN - WATER COOLER RENTAL	500	-
001-4101-541.45-10	LIABILITY	LIABILITY INSURANCE	37,760	37,760
001-4101-541.46-10	BUILDING	MAINTENANCE COSTS FOR GENERAL FUNDED BUILDINGS	22,000	40,750
		SPORTS COMPLEX LIGHTING REPAIRS FOR WOODLEA SPORTS SOFTBALL AND ACTIVITY FIELDS	2,000	-
		SPORTS COMPLEX LIGHTING MAINTENANCE FOR STOVER SPORTS COMPLEX	4,750	-
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM OR FIRE SPRINKLER SYSTEM - CITY HALL	2,000	-
		EMERGENCY CHILLER REPAIRS - CITY HALL	10,000	-
001-4101-541.46-12	PAVILION	MAINTENANCE COST FOR PAVILION ON THE LAKE	4,125	7,125
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM, FIRE SPRINKLER, OR SECURITY SYSTEM	3,000	-

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ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-4101-541.46-13	PROP SHOP	MAINTENANCE COSTS FOR WATERFRONT/MARINA/PROP SHOP	2,675	2,675
001-4101-541.46-14	UTILITY BUILDINGS	MAINTENANCE COSTS FOR UTILITY DEPARTMENT BUILDINGS STRUCTURES, OUTLYING PROPERTIES	4,600	4,600
001-4101-541.46-15	EQUIPMENT	REPAIR AND MAINTENANCE OF EQUIPMENT FOR FAC/ MGMT	3,500	7,000
		TIRES FOR LOADER	3,500	-
001-4101-541.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
001-4101-541.46-18	FIRE	MAINTENANCE COSTS FOR FS 28 AND FS 29 INCLUDES EMS STATION 161	2,550	17,650
		TRANE SOFTWARE UPDATE - SHARED COST	1,000	-
		SEMI-ANNUAL FLAG CHANGEOUTS AT PUBLIC SAFETY	1,100	-
		REPLACEMENT OF BATTERIES FOR UPS SYSTEM - SHARED COST PUBLIC SAFETY	3,000	-
		HVAC REPAIRS - INCLUDES CONTROLS/CHILLERS/CLOSED LOOP SYSTEM/AIR HANDLERS/ VAV'S	10,000	-
001-4101-541.46-19	POLICE	MAINTENANCE COST FOR POLICE DEPARTMENT/EOC	2,050	12,050
		TRANE SOFTWARE UPDATE - SHARED COST	1,000	-
		REPLACEMENT OF BATTERIES IN UPS SYSTEM - SHARED COST - PUBLIC SAFETY BUILDING	3,000	-
		EMERGENCY REPAIRS TO ATS SYSTEM - PUBLIC SAFETY	1,000	-
		EMERGENCY OR COMPLIANCY REPAIRS TO FIRE ALARM OR SPRINKLER SYSTEMS FOR PUBLIC SAFETY BUILDING	1,000	-
		EMERGENCY HVAC REPAIRS TO CONTROLS, CHILLERS, CLOSED LOOP SYSTEM, AIR HANDLERS OR VAV'S	4,000	-
001-4101-541.46-25	MISCELLANEOUS	REPAIR AND INSPECT BACKFLOW DEVICES FOR GENERAL FUNDED BUILDINGS	1,700	9,480
		REPLACEMENT FLAGS FOR CITY DISPLAYS INCLUDING CITY HALL BUNTINGS AND ALL CUSTOM CITY FLAG LOCATIONS	2,500	-
		REPAIR AND MAINTENANCE OF OTHER NON-BUILDING RELATED ITEMS SUCH AS FENCING, GATES, DOCKS, DOCK BUMPERS, WOODEN WALKWAYS, PIERS ETC	3,600	-
		ANNUAL INTERNAL HALYARD SYSTEM MAINTENANCE FOR FREEDOM FLAG AND CITY HALL	1,680	-
001-4101-541.46-45	EXTERMINATING	ANNUAL PEST CONTROL FOR UTILITIES DEPT	750	11,000
		ANNUAL PEST CONTROL COSTS FOR FS 28/29	1,800	-
		ANNUAL PEST CONTROL COST FOR PUBLIC WORKS DEPART.	2,200	-
		ANNUAL PEST CONTROL COST FOR POLICE - SHARED PSB	900	-
		ANNUAL PEST CONTROL COST FOR PAVILION ON THE LAKE	3,450	-

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ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		ANNUAL PEST CONTROL COST FOR MARINA/ WATERFRONT	360	-
		ANNUAL PEST CONTROL COST FOR COMMUNITY SERVICES DEPARTMENT	1,200	-
		ANNUAL PEST CONTROL COST FOR CITY HALL	340	-
001-4101-541.47-10	PRINTING & BINDING	PRINTS OF MAPS, PLANS, BUSINESS CARDS AND OTHER PRINTED FORMATS INCLUDING PHOTOS	500	500
001-4101-541.48-22	LIGHT UP MAIN ST-SUPPLIES	REPAIR AND MAINTENANCE OF MAIN STREET ELECTRICAL	4,000	4,000
001-4101-541.49-10	ADVERTISING	NO AMOUNT BUDGETED	-	-
001-4101-541.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES SUCH AS PENS, PENCILS, BINDERS, PRINTER INK, ELECTRONIC STORAGE DEVICES	1,750	1,750
001-4101-541.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES SUCH AS CUSTODIAL CLEANING SUPPLIES & PAPER GOODS FOR GENERAL FUNDED FACILITIES/ PLUMBING SUPPLIES / STOCK ITEMS / AIR FILTERS / ELECTRICAL SUPPLIES / SAFETY EQUIPPMENT & PPE / SMALL HAND TOOLS / WEARABLE ITEMS SUCH AS SAW BLADES, SAND	45,000	45,000
001-4101-541.52-11	DURABLE GOODS	REPLACEMENT OF HAND-HELD POWER TOOLS AND ACCESSORIES - INCLUDING NEW BATTERIES	2,000	18,300
		TWO ERGONOMIC BATTERY POWERED FLOOR SCRUBBERS FOR CITY HALL AND PUBLIC SAFETY BUILDING	9,000	-
		MYSTIC WASHER - CONCRETE PRESSURE WASHER	6,500	-
		HIGH SPEED FLOOR BURNISHER	800	-
001-4101-541.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	16,798	16,798
001-4101-541.52-25	UNIFORMS	UNIFORM RENTAL FOR FACILITIES MANAGEMENT (8)	5,200	11,300
		WORK BOOTS FOR FACILITIES EMPLOYEES (8) & PUBLIC WORKS ADMIN STAFF (2)	2,000	-
		UNIFORM ADVANTAGE PROGRAM	750	-
		NEW UNIFORM ADDS & LOSS RE-STOCKING FEES	750	-
		JACKETS FOR FACILITIES STAFF / EMBROIDERY	1,000	-
		HATS / COLD WEATHER BEANIES FOR FACILITIES STAFF	400	-
		CITY SHIRTS FOR PUBLIC WORKS ADMIN (2)	600	-
		CITY SHIRTS FOR FACILITIES MANAGER AND SUPERVISOR	600	-
001-4101-541.52-59	GEN SVCS SIGN MATERIALS	REPLACEMENT SIGNS FOR CITY BUILDINGS INCLUDING NEW SIGN FOR INGRAHAM CENTER	1,000	1,000
001-4101-541.52-60	PAVILION	OPERATING AND MAINTENANCE COSTS FOR PAVILION	1,400	1,400

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ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-4101-541.52-61	PROP SHOP	OPERATION AND MAINTENANCE COSTS FOR WATERFRONT/ MARINA/PROP SHOP	1,000	1,000
001-4101-541.52-62	UTILITY BUILDINGS	OPERATION AND MAINTENANCE COSTS FOR UTILITIES DEPT BUILDINGS INCLUDING PAPER GOODS AND CLEANING SUPPLIES	3,000	3,000
001-4101-541.52-63	FIRE STATION	PAPER GOODS, LINERS, AND CLEANING SUPPLIES FOR PUBLIC SAFETY COMPLEX	2,300	7,300
		OPERATION AND MAINTENANCE COSTS FOR FIRE DEPARTMENT - FS 28 AND 29	2,400	-
		HVAC AND WATER FILTERS	2,600	-
001-4101-541.52-64	POLICE	PAPER/ LINERS & CLEANING SUPPLIES FOR POLICE STATION AND SHARED COST - EOC AREAS	2,300	3,300
		OPERATION AND MAINTENANCE COSTS FOR POLICE STATION	1,000	-
001-4101-541.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-4101-541.54-10	BKS, PUB, SUB, MEM, LIB	SPECIAL CODE BOOKS, PUBLICATIONS, AND MEMBERSHIPS FOR FACILITIES MANAGEMENT AND PUBLIC WORKS ADMIN TO INCLUDE IFMA / APWA / IMSA / SUNSHINE SAFETY COUNCIL / AMERICAN WATER WORKS ASSOCIATION / FLORIDA WATER POLLUTION CONTROL OPS ASSOC. / INTERNATIONAL CODE	2,000	2,000
001-4101-541.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
001-4101-541.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-4101-541.64-17	EQUIP-NEW VEHICLES	NO AMOUNT BUDGETED	-	-

FUND 001
DEPT 41
DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-4102-541.12-10	REGULAR SALARIES	99,161	127,215	227,404	78.76%
001-4102-541.14-10	OVERTIME	1,179	3,000	-	(100.00%)
001-4102-541.21-10	FICA / MED TAXES	7,166	9,174	17,025	85.58%
001-4102-541.22-20	FL STATE RETIREMENT	12,356	18,048	31,659	75.42%
001-4102-541.23-10	HEALTH INSURANCE	13,151	17,822	27,802	56.00%
001-4102-541.23-15	DENTAL INSURANCE	680	875	1,750	100.00%
001-4102-541.23-20	LIFE INSURANCE	547	705	1,253	77.73%
001-4102-541.23-21	SHORT-TERM DISABILITY	418	526	941	78.90%
001-4102-541.23-30	DEPENDENT HEALTH INSURANC	7,539	14,981	46,741	212.00%
001-4102-541.23-35	DEPENDENT DENTAL INSURANC	475	905	1,811	100.11%
001-4102-541.23-40	LONG TERM DISABILITY	250	321	574	78.82%
001-4102-541.23-45	VISION INSURANCE	-	-	85	-%
001-4102-541.24-10	WORKERS' COMPENSATION	6,725	11,795	12,826	8.74%
* SALARIES AND BENEFITS		149,647	205,367	369,871	80.10%
OPERATING EXPENDITURES					
001-4102-541.31-15	ENGINEERING	16,130	30,370	20,000	(34.15%)
001-4102-541.34-10	CONTRACTUAL SERVICES	88,225	79,908	77,935	(2.47%)
001-4102-541.40-10	TRAVEL & PER DIEM	11	281	2,600	825.27%
001-4102-541.41-10	TELEPHONE	1,659	1,700	1,800	5.88%
001-4102-541.41-20	OTHER COMMUNICATION	-	25	500	1900.00%
001-4102-541.41-30	POSTAGE	-	125	125	-%
001-4102-541.43-10	ELECTRIC, WATER, GAS	408,414	434,932	660,085	51.77%
001-4102-541.44-10	RENTALS & LEASES	-	50	2,100	4100.00%
001-4102-541.45-10	LIABILITY	10,358	13,368	11,763	(12.01%)
001-4102-541.46-15	EQUIPMENT	1,681	2,800	2,800	-%
001-4102-541.46-25	MISCELLANEOUS	2,000	2,325	1,000	(56.99%)
001-4102-541.46-40	TRAFFIC LIGHT MAINT.	19,592	41,300	64,527	56.24%
001-4102-541.47-10	PRINTING & BINDING	-	-	300	-%
001-4102-541.51-10	OFFICE SUPPLIES	690	400	400	-%
001-4102-541.52-10	OPERATING SUPPLIES	5,044	9,700	6,700	(30.93%)
001-4102-541.52-11	DURABLE GOODS	15,148	10,519	13,150	25.01%
001-4102-541.52-15	FUEL COSTS	5,889	5,591	5,931	6.08%
001-4102-541.52-25	UNIFORMS	1,577	2,730	2,810	2.93%
001-4102-541.52-59	GEN SVCS SIGN MATERIALS	6,042	10,750	2,000	(81.40%)
001-4102-541.53-20	ROAD MATERIALS & SUPPLIES	11,131	22,758	25,300	11.17%
001-4102-541.54-10	BKS, PUB, SUB, MEM, LIB	-	-	1,000	-%
001-4102-541.59-21	REIMBURSEMENT/STMWTR-ROW	455,588	481,565	476,509	(1.05%)
* OPERATING EXPENDITURES		1,049,179	1,151,197	1,379,335	19.82%
CAPITAL EXPENDITURES					
001-4102-541.63-20	SIDEWALK REPAIR/CONST.	-	20,000	20,000	-%
001-4102-541.63-30	PAVING	202,058	-	-	-%
001-4102-541.64-10	EQUIP - REPLACEMENT	9,997	-	-	-%
001-4102-541.64-15	EQUIP - NEW	-	11,325	-	(100.00%)
001-4102-541.64-25	FUTURE PROJECTS	-	-	1,255,040	-%
* CAPITAL EXPENDITURES		212,055	31,325	1,275,040	3970.36%
TOTAL STREET MAINTENANCE		1,410,881	1,387,889	3,024,246	117.90%

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DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-4102-541.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	227,404	227,404
001-4102-541.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
001-4102-541.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	17,025	17,025
001-4102-541.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	31,659	31,659
001-4102-541.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	27,802	27,802
001-4102-541.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,750	1,750
001-4102-541.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,253	1,253
001-4102-541.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	941	941
001-4102-541.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	46,741	46,741
001-4102-541.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,811	1,811
001-4102-541.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	574	574
001-4102-541.23-45	VISION INSURANCE	VISION INSURANCE	85	85
001-4102-541.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	12,826	12,826
001-4102-541.31-15	ENGINEERING	ENG. SERVICE GRIFFEY ENG- PW PROJECTS AS NEEDED TO INCLUDE ; SIDEWALKS, ROADS, ALLEYS, CONSULTING, MOT AND PRIVATE DEVELOPMENT	20,000	20,000
001-4102-541.34-10	CONTRACTUAL SERVICES	30 STREET LIGHT ON 441 INTERLOCAL AGREEMENT WITH CITY OF LEESBURG	5,000	77,935
		SIDEWALK GRINDING PROGRAM CONTINUATION OF CONTRACT TO CORRECT POTENTIAL TRIP HAZARDS AND MEET ADA REQUIREMENTS - VARIOUS LOCATIONS	3,000	-
		ROADBOTICS-ROADWAY MAINAGEMENT SYSTEM	8,000	-
		RAILROAD CROSSING SIGNAL MAINTENANCE		
		MAINTENANCE AGREEMENT WITH FDOT 50% - \$3,600.00		
		\$1,800 EACH - E. ALFRED, S SINCLAIR, S JOANNA, ST		
		CLAIR ABRAMS, ROCKINGHAM, MAIN ST, S DORA BLVD,		
		100% - \$3600 - FAIRVISTA(OLD 441), FAIRVISTA(ANN),		
		MANSFIELD	22,400	-

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DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		INTERLOCAL AGREEMENT WITH LAKE COUNTY FOR INSPECTION AND MAINTENANCE OF SIGNS, \$12,000 COST INCREASE FROM LAKE COUNTY	25,000	-
		CONTRACTED STRIPING OF MAIN ST AND CITY HALL MAINT OF STOP BARS, PARKING AREAS, ETC	1,500	-
		CONTRACTED ROADWAY STRIPING-MARKING FOR LG AREAS	7,500	-
		CARTEGRAPH- PW WORK ORDER SYSTEM ANNUAL RENEWAL WITH 5% ANNUAL COST INCREASE SHARED COST BETWEEN PW DIVISIONS	5,355	-
		10 NEW STREET LIGHT ALONG SLIM HAYWOOD ROAD	180	-
001-4102-541.40-10	TRAVEL & PER DIEM	ATTEND SEMINARS, WORKSHOPS, CONFERENCES AND TECHNICAL CLASSES AS NEEDED AND REQUIRED FOR STREET DEPARTMENT EMPLOYEES	1,000	2,600
		TRAINING FOR TRAFFIC SIGNS, SIGNAL & PAVEMENT MARKINGS CERT, MOT CERT, CDL TRAINING, ASPHALT LEVEL 1 CERT	1,600	-
001-4102-541.41-10	TELEPHONE	2 STAFF PHONES & 1 DEDICATED ON-CALL PHONE BASED ON CURRENT MONTHLY CHARGES	1,800	1,800
001-4102-541.41-20	OTHER COMMUNICATION	WI-FI HOTSPOT INTERNET SERVICE WHILE WORKING ON JOBSITE OR FROM HOME	500	500
001-4102-541.41-30	POSTAGE	MAIL LETTERS, CORRESPONDENCE TO RESIDENTS AND VENDORS AS NEEDED	125	125
001-4102-541.43-10	ELECTRIC, WATER, GAS	TRAFFIC LIGHTS	263,677	660,085
		STREET LIGHTS	392,384	-
		LAKE ELSIE RESERVE STREET LIGHTS	4,024	-
001-4102-541.44-10	RENTALS & LEASES	SPECIALIZED ROAD EQUIPMENT AS NEEDED - ROLLER, CORE DRILL, MESSAGE BOARDS, ETC	2,100	2,100
001-4102-541.45-10	LIABILITY	LIABILITY INSURANCE	11,763	11,763
001-4102-541.46-15	EQUIPMENT	REPAIRS AS NEEDED FOR BACKHOE, SKID STEER, ASPHALT AND DUMP TRAILER	2,800	2,800
001-4102-541.46-25	MISCELLANEOUS	REPAIRS FROM STORMS, VANDALISM, ACCIDENTS	1,000	1,000
001-4102-541.46-40	TRAFFIC LIGHT MAINT.	ANNUAL TRAFFIC SIGNAL AND SCHOOL FLASHERS MAINTENANCE AGREEMENT WITH LAKE COUNTY INTERSECTIONS W/TRAFFIC SIGNALS 5 @ \$4017/EA	20,085	64,527
		TRAFFIC SIGNALS INTERCONNECTED W/TELE-COMM 9 @ \$1800/EA	16,200	-
		SIGNAL FLASHERS PUBLIC SAFETY BLD 2 @ \$700/EA	1,400	-
		SCHOOL FLASHERS 6 @ \$700/EA	4,200	-

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DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		LAKE COUNTY REQUIRES THE CITY OF TAVARES BUDGET FOR NEW WIRELESS DEVICES FOR TRAFFIC SIGNALS AND SCHOOL FLASHERS TO CLOUD SERVICE TO MAINTAIN ITS SERVICE AGREEMENT WITH THE CITY. THIS UPGRADE WILL IMPROVE EFFICIENCY, REDUCE COST WHILE CONTINUING TO PROVIDE	22,642	-
001-4102-541.47-10	PRINTING & BINDING	PRINTING MAPS, PLANS, BUSINESS CARDS ,ETS	300	300
001-4102-541.51-10	OFFICE SUPPLIES	SUPPLIES INCLUDING PENS, PAPER, STAPLES, BINDERS, LABELS, WHITEOUT, ETC	400	400
001-4102-541.52-10	OPERATING SUPPLIES	PURCHASE HARDWARE, SMALL TOOLS, COPY PAPER,	1,000	6,700
		SPILL CLEAN UP, SAFETY TAPE, CORDLESS POWER TOOLS	1,500	-
		SAFETY EQUIPMENT, FIRST AID SUPPLIES, EMERGENCY	3,200	-
		AND ACCESSORIES, CONCRETE SUPPLIES, ETC	1,000	-
001-4102-541.52-11	DURABLE GOODS	ADA MATS NEEDING REPLACEMENT PER SIDE ASSESSMENT 15 EACH @ \$210	3,150	13,150
		RETROREFLECTOMETER GRX-3 REQUIRED FOR TESTING OF CITY SIGNS TO MEET FEDERAL STANDARDS	10,000	-
001-4102-541.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	5,931	5,931
001-4102-541.52-25	UNIFORMS	UNIFORM RENTAL FOR EMPLOYEES	1,700	2,810
		SWEATSHIRTS W/LOGO FOR STAFF 2 EACH @ \$85	170	-
		SHIRTS W/LOGO MANAGER 5 EACH @ \$50	250	-
		SHIRT W/LOGO FOR STAFF (MEETINGS, CLASSES) 1 EACH	50	-
		REFLECTIVE HIGH VIS T-SHIRTS 5 EACH @ \$20	100	-
		HATS W/LOGO FOR STAFF 2 EACH @ \$20	40	-
		BOOTS FOR STREET STAFF 2 EACH @ \$250	500	-
001-4102-541.52-59	GEN SVCS SIGN MATERIALS	SIGN BLANKS AND VINYL	1,500	2,000
		EVENT AND SPECIALTY SIGNS	500	-
001-4102-541.53-20	ROAD MATERIALS & SUPPLIES	MATERIALS FOR ROAD REPAIRS INCLUDING CONCRETE AND ASPHALT AS NEEDED	15,000	25,300
		THERMOPLASTIC AND STRIPING MATERIAL/SUPPLIES FOR MAINTENANCE OF LINES AND MARKINGS	5,500	-
		ROAD STENCILS FOR STRIPING REPLACEMENT	300	-
		MILLING MATERIAL FOR ROAD REPAIRS	4,500	-
001-4102-541.54-10	BKS, PUB, SUB, MEM, LIB	MEMBERSHIPS, SIGN ASSOCIATION, APWA	500	1,000
		REFERENCE MANUALS, FEDERAL AND STATE GUIDELINES	500	-
001-4102-541.59-21	REIMBURSEMENT/STMWTR-ROW	REIMBURSEMENT TO STORMWATER FUND FOR RIGHT-OF-WAY SERVICES	476,509	476,509

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DIVISION 02

STREET MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-4102-541.63-20	SIDEWALK REPAIR/CONST.	SIDEWALK REPLACEMENT, ADA RAMPS, LARGE PROJECTS	20,000	20,000
001-4102-541.63-30	PAVING	NO AMOUNT BUDGETED	-	-
001-4102-541.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
001-4102-541.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
001-4102-541.64-25	FUTURE PROJECTS	DEMOLITION AND DISPOSAL OF EXISTING PUBLIC WORKS BUILDING AND PARKING LOT	180,000	1,255,040
		WEST END PARKING PHASE 1, 2, AND 3	990,040	-
		TEMPORARY MILLING PARKING SPACES (52 TOTAL) AT EXISTING PUBLIC WORKS SITE INCLUDING LIGHTING AND SOME SIDEWALKS	85,000	-

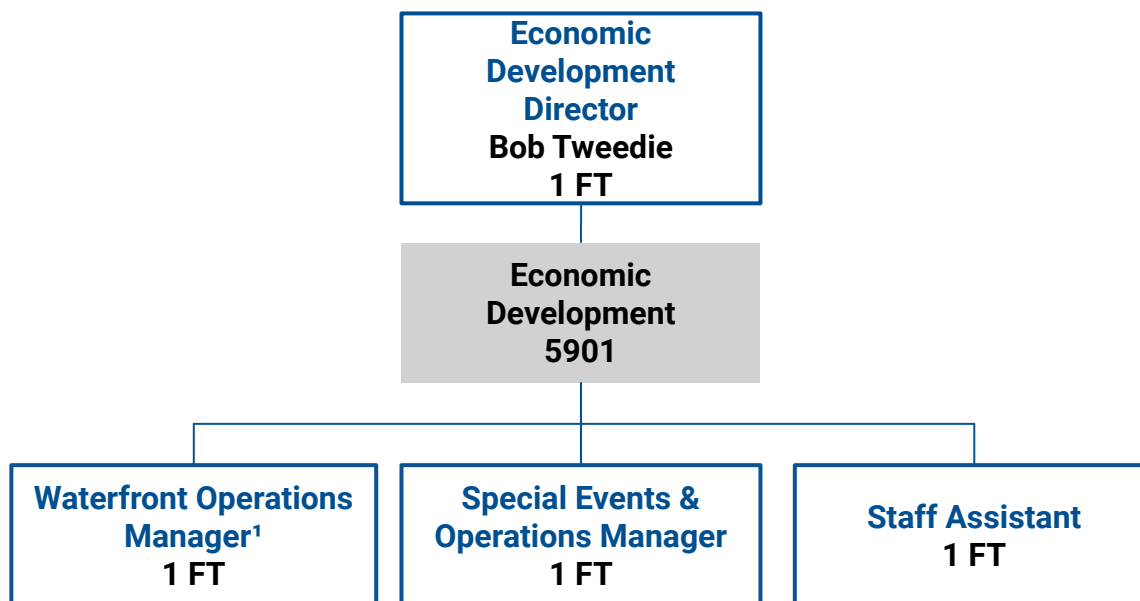


Economic Development



Economic Development

Department 59



Position Summary

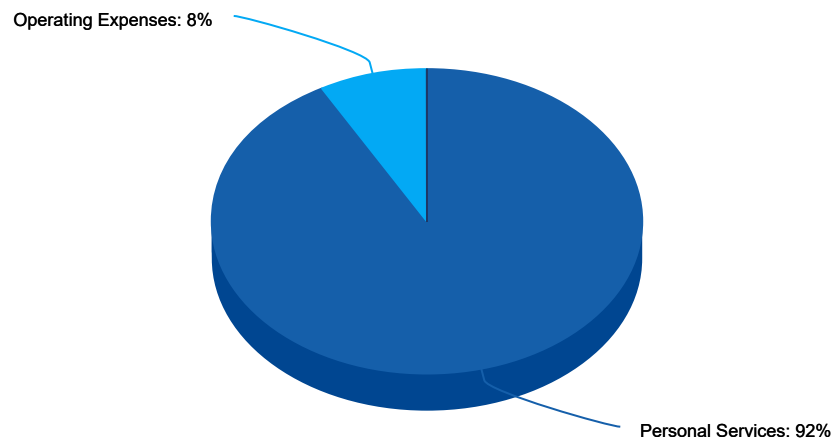
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Economic Development Director	12001	1	1	1
Operations Coordinator	59004	1	0	0
Special Events & Operations Manager	59004	0	1	1
Staff Assistant	25003	0	0	1
No. of Full Time		2	2	3
Total No. of Positions:		2	2	3
Total FTEs:		2	2	3

1. The Waterfront Operations Manager position is included in the Fund 405 Position Summary and therefore excluded from here.

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Economic Development-5901				
Personal Services	291,917	304,631	401,717	31.87%
Operating Expenses	25,786	33,548	35,462	5.71%
Capital Expenses	40,250	334,710	-	(100.00%)
Grand Total Eco. Dev.	\$357,953	\$672,889	\$437,179	(35.03%)
Percentage of Fund Budget	1.35%	2.54%	1.54%	

2025 APPROPRIATIONS



ECONOMIC DEVELOPMENT - 5901

DEPARTMENT MISSION

The Economic Development Department implements the Council approved Economic Development Plan that focuses on the development of target sectors. The plan includes the "Medical Village" across from AdventHealth Waterman, downtown revitalization and special events, Tavares Seaplane Base & Marina, The Pavilion on The Lake, attracting aviation and manufacturing industries and the enhancement of recreation, sports and tournament facilities and a redevelopment of SR19 corridor, new retail attraction and enhancement along the SR19 & US Highway 441 corridors. The Economic Development Department strives to cultivate an environment that facilitates the success of existing businesses and the attraction of new business to enhance the overall economic health and well being of the community.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Economic Development Department serves as the concierge to the business community by helping our existing businesses to grow, prosper and reach their full potential and to help new businesses succeed. Responsibilities include: administering City incentive programs, providing services for business placement/retention/expansion/recruitment, implementing programs that foster growth & prosperity, create and coordinate major events to stimulate the local economy, and pursue State and Federal grants improve City facilities and programs. These activities will create jobs and improve the quality of life for the citizens in the Tavares community.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Value of New Commercial Construction	\$3,198,363	\$7,332,967	\$5,000,000	\$6,500,000
2.	Number of New Business Licenses	32	52	85	95
3.	Number of Façade Grants Processed	5	4	4	5
4.	Number of Special Events Facilitated	35	33	30	32

2025 GOALS

Organizational Development

Provide employees with an awareness of the strategy, actions and benefits of economic development and re-development of the City.

Growth and Development

To foster a progressive quality of life that promotes safety; business creation and expansion; community events; recreational and sporting activities for citizens and visitors while recognizing the historical heritage of the community. Focusing efforts on enhancing opportunities for those businesses within the City adversely impacted by the Coronavirus pandemic in 2020.

City Lifestyle

To create an environment that promotes citizen satisfaction with the provision of essential services.

Citizen and Customer Service Focus

Provide quality customer service in delivery service initiatives.

Innovation and Technology

To utilize technology as a driver to foster innovation in the delivery of high quality governmental services in an efficient and economical manner, and to provide effective means and methods that ensures timely and relevant information being provided to citizens of Tavares.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as the integral components of successful operations.

2025 OBJECTIVES

1. Communicate with staff and City Council on commercial development, special events, economic impact and incentives on a regular basis.
2. Promote the economic development of the City by engaging in activities that promote business retention and growth of existing businesses and the recruitment of new businesses, with a special emphasis and priority on economic recovery from the devastating impacts of Coronavirus.
3. Promote economic opportunity for area residents, property owners, and businesses by promoting intense development, where appropriate, within the Downtown core.
4. Operate the seaplane base and marina facilities with a continued focus on maximizing revenues and economic development opportunities for the downtown/waterfront business community.
5. Continue to support connecting multi-use trail between downtown Tavares, Golden Triangle YMCA and Mt. Dora.
6. Monitor grant and funding opportunities to assist in City programs and operations.
7. Update Debt Management Report for the prior fiscal year.
8. Support the financial and market growth of the Tavares Seaplane Base & Marina with greater facility awareness, customer service, special events and administrative support.
9. Update Economic Development Strategy & Marketing Materials.
10. Continue to implement CRA/TIF action plan consistent with the updated Downtown Master Plan.

2024 ACCOMPLISHMENTS

1. Downtown commercial space at 100% occupancy, new fine dining steakhouse restaurant opened in the downtown. Available industrial park space is at 100% occupancy.
2. Coordinated thirty three special events in Wootton Park.
3. Executed lease with new marketplace/foodhall tenant to occupy the Alfred Street station property.
4. Multiple new retail, restaurant and other commercial establishments opened on the SR 441, SR19 corridors
5. Issued & Administered CRA façade grants in the downtown CRA district.

FUND 001
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DIVISION 01

ECONOMIC DEVELOPMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-5901-559.12-10	REGULAR SALARIES	200,992	214,569	270,019	25.84%
001-5901-559.14-10	OVERTIME	9,270	-	-	-%
001-5901-559.15-60	ELECTR TABLET ALLOWANCE	500	-	-	-%
001-5901-559.15-61	CELL PHONE ALLOWANCE	626	1,200	1,200	-%
001-5901-559.21-10	FICA / MED TAXES	15,485	15,798	19,997	26.58%
001-5901-559.22-20	FL STATE RETIREMENT	53,032	60,343	70,549	16.91%
001-5901-559.23-10	HEALTH INSURANCE	8,667	8,911	18,535	108.00%
001-5901-559.23-15	DENTAL INSURANCE	858	875	1,312	49.94%
001-5901-559.23-20	LIFE INSURANCE	1,136	1,212	1,521	25.50%
001-5901-559.23-21	SHORT-TERM DISABILITY	650	672	855	27.23%
001-5901-559.23-30	DEPENDENT HEALTH INSURANC	-	-	15,580	-%
001-5901-559.23-35	DEPENDENT DENTAL INSURANC	-	-	905	-%
001-5901-559.23-40	LONG TERM DISABILITY	520	555	695	25.23%
001-5901-559.23-45	VISION INSURANCE	-	-	169	-%
001-5901-559.24-10	WORKERS' COMPENSATION	181	496	380	(23.39%)
* SALARIES AND BENEFITS		291,917	304,631	401,717	31.87%
OPERATING EXPENDITURES					
001-5901-559.40-10	TRAVEL & PER DIEM	5,994	3,854	8,670	124.96%
001-5901-559.41-10	TELEPHONE	1,630	2,610	3,150	20.69%
001-5901-559.41-30	POSTAGE	5	100	105	5.00%
001-5901-559.44-10	RENTALS & LEASES	1,889	825	867	5.09%
001-5901-559.45-10	LIABILITY	8,624	11,131	9,795	(12.00%)
001-5901-559.47-10	PRINTING & BINDING	212	500	1,050	110.00%
001-5901-559.48-60	SPONSORED EVENTS	52	-	1,000	-%
001-5901-559.49-10	ADVERTISING	4,080	4,500	4,000	(11.11%)
001-5901-559.51-10	OFFICE SUPPLIES	400	1,200	1,260	5.00%
001-5901-559.52-10	OPERATING SUPPLIES	(15)	600	630	5.00%
001-5901-559.54-10	BKS, PUB, SUB, MEM, LIB	2,915	8,228	4,935	(40.02%)
* OPERATING EXPENDITURES		25,786	33,548	35,462	5.71%
CAPITAL EXPENDITURES					
001-5901-559.64-25	FUTURE PROJECTS	40,250	334,710	-	(100.00%)
* CAPITAL EXPENDITURES		40,250	334,710	-	(100.00%)
TOTAL ECONOMIC DEVELOPMENT		357,953	672,889	437,179	(35.03%)

FUND 001
DEPT 59
DIVISION 01

ECONOMIC DEVELOPMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-5901-559.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	270,019	270,019
001-5901-559.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
001-5901-559.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-5901-559.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	1,200	1,200
001-5901-559.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	19,997	19,997
001-5901-559.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	70,549	70,549
001-5901-559.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	18,535	18,535
001-5901-559.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,312	1,312
001-5901-559.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,521	1,521
001-5901-559.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	855	855
001-5901-559.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	15,580	15,580
001-5901-559.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	905	905
001-5901-559.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	695	695
001-5901-559.23-45	VISION INSURANCE	VISION INSURANCE	169	169
001-5901-559.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	380	380
001-5901-559.40-10	TRAVEL & PER DIEM	CHAMBER OF COMMERCE MONTHLY LUNCHEONS	350	8,670
		IEDC ANNUAL CONFERENCE	2,830	-
		ICSC ANNUAL CONFERENCE FOR RETAIL RECRUITMENT	1,330	-
		FEDC CONFERENCE	1,330	-
		FCCMA CONFERENCE	2,830	-
001-5901-559.41-10	TELEPHONE	FIRST NET (AT&T) - BOB & CHER'S CELL PHONES)	2,100	3,150
		FIRST NET (AT&T) - BOB & CHER'S HOT SPOTS)	1,050	-

FUND 001
DEPT 59
DIVISION 01

ECONOMIC DEVELOPMENT EXPENDITURE JUSTIFICATION

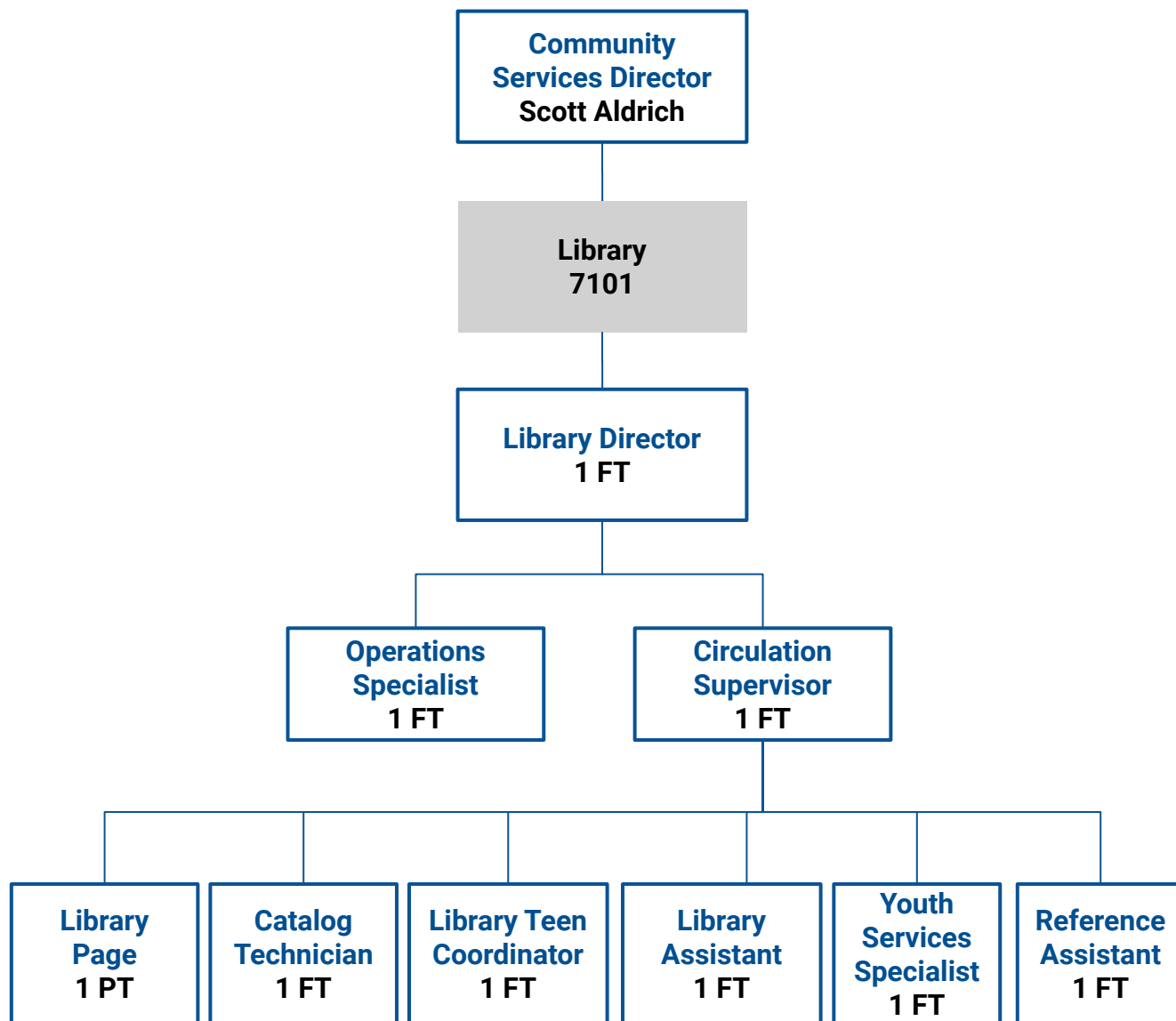
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-5901-559.41-30	POSTAGE	POSTAGE FOR MARKETING MATERIALS, GRANT PACKGES	105	105
001-5901-559.44-10	RENTALS & LEASES	TOSHIBA PRINTER / COPIER LEASE	867	867
001-5901-559.45-10	LIABILITY	LIABILITY INSURANCE	9,795	9,795
001-5901-559.47-10	PRINTING & BINDING	TOSHIBA PRINTER COPIES / PRINTS	1,050	1,050
001-5901-559.48-60	SPONSORED EVENTS	HOST FFEA / MUNICIPAL EVENT PLANNER LUNCHEON	1,000	1,000
001-5901-559.49-10	ADVERTISING	MANUFACTURING COMPANIES	4,000	4,000
001-5901-559.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	1,260	1,260
001-5901-559.52-10	OPERATING SUPPLIES	CITY LOGO SHIRT PER POLICY	630	630
001-5901-559.54-10	BKS, PUB, SUB, MEM, LIB	ADOBE CREATIVE STOCK PHOTO MEMBERSHIP	420	4,935
		SEC-AAAE (SE CHAPTER)	37	-
		PROFESSIONAL MEMBERSHIPS WHICH MAY INCLUDE SPA MEMBERSHIP	73	-
		ORLANDO BUSINESS JOURNAL	179	-
		IEDC MEMBERSHIP	478	-
		ICSC MEMBERSHIP	284	-
		ICMA MEMBERSHIP	1,080	-
		FFEA MEMBERSHIP	500	-
		FEDC MEMBERSHIP	630	-
		FCCMA	391	-
		AOPA MEMBERSHIP	94	-
		AAAE MEMBERSHIP	289	-

Library



Library

Division 71*



*The Library is a Division of the Community Services Department.

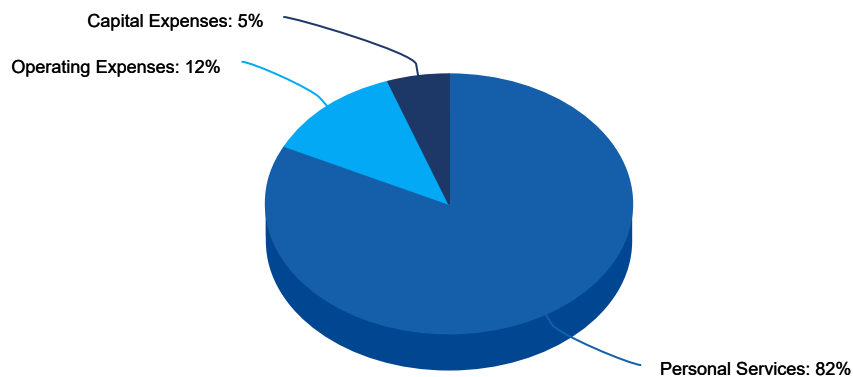
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Catalog Technician	71002	1	1	1
Circulation Supervisor	22008	1	1	1
Library Assistant	22008	0	0	1
Library Director	22001	1	1	1
Library Teen Coordinator		1	1	1
Operations Specialist	22006	1	1	1
Reference Assistant	71001	1	1	1
Youth Services Specialist	22004	1	1	1
No. of Full Time		7	7	8
Part Time:				
Library Page	22005	1	1	1
No. of Part Time:		1	1	1
Total No. of Positions:		8	8	9
Total FTEs:		7.5	7.5	8.5

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Library-7101				
Personal Services	622,794	662,906	788,600	18.96%
Operating Expenses	97,999	115,168	117,540	2.06%
Capital Expenses	56,771	51,825	51,500	(0.63%)
Grand Total Library	\$777,564	\$829,899	\$957,640	15.39%
Percentage of Fund Budget	2.94%	3.14%	3.38%	

2025 APPROPRIATIONS



LIBRARY - 7101

DEPARTMENT MISSION

The Tavares Public Library (TPL) connects patrons with experiences, materials, and technology in order to make a positive impact in their lives.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Tavares Public Library (TPL) enhances the community through literacy development, lifelong learning, programming for all ages, access to social services, and fulfills the digital divide by providing free access to technology. The TPL offers a selection of popular fiction and current nonfiction titles as well as DVDs. Free to all cardholders are laptops. The TPL's "Digital Library" is available 24/7 and includes E-books, E-audio books, E-magazines, and online databases covering a wide variety of topics ranging from career assistance to online homework help. The Public Library is considered a "second responder", providing essential services the community needs to recover or overcome through re-employment applications, court forms, and social service applications. The Library provides outreach to local day care centers, schools, assisted living centers, utilizes the Book Bike to promote library services at City events, and consistently provides books for the city's Little Free Libraries. Free Wi-Fi is available both inside and outside the building. As a member library of the Lake County Library System (LCLS), the TPL shares its collection with 16 participating Lake County Libraries. The City of Tavares receives appropriations from Lake County based on Library circulation statistics.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Estimated 2024	Projected 2025
1.	Circulation	89,513	97,962	101,488	102,000
2.	Reference Questions	20,329	23,893	24,609	24,855
3.	Number of NEW Library Card Sign Ups	1,089	1,256	1,256	1,268
4.	Number of Programs	356	449	624	630
5.	Program Attendance	5,554	8,604	11,615	11,730
6.	Door Count	61,883	73,965	81,361	82,170

2025 GOALS

Organizational Development

Focus on staff development and trainings.

Growth and Development

Provide and expand high quality essential services, innovative programming, and current library collections.

City Lifestyle

Curate a balanced library collection, engaging programs, and essential services and maintain quality City traditions, values, expectations.

Citizen and Customer Service Focus

Foster an inclusive and welcoming experience that exceeds patrons expectations.

Innovation and Technology

Research new technology initiatives to upgrade public computing experiences.

Organizational Performance

Research new technology initiatives to facilitate staff efficiencies and impactful customer experiences.

2025 OBJECTIVES

1. Focus on providing staff training opportunities.
2. Provide exceptional programming and resources for residents of all ages while meeting a diverse set of interests and needs.
3. Promote literacy through a current and balanced library collection engaging readers of all interests and levels.
4. Establish deeper relationships with community groups, schools, home school groups, and assisted living organizations.
5. Provide patron instruction to credible online research.
6. Promote the 24-hour Digital Library.
7. Research and apply for appropriate library grants.
8. Research new Circulation models to enhance customer experiences and staff efficiencies.
9. Research new Reference models to enhance customer experiences and staff efficiencies.

2024 ACCOMPLISHMENTS

1. Increased all Service Area Indicators.
2. Expanded concert series to include summer months, plus Memorial Day, Independence Day, and Veterans Day concerts.
3. Increased circulation by monitoring best-sellers and hold lists to help guide purchasing strategies.
4. Increased circulation by providing a timely collection promoted through creative merchandising, topical reading lists, and reading challenges.
5. Provided patrons with the essential services of re-employment applications, court forms, social service applications, and answered a wide variety of reference and technology related questions.
6. Promoted 24-Hour Digital Library.
7. Conducted monthly outreach events at assisted living centers, day cares, and city events.
8. Provided patron instruction to credible online research.
9. Partnered with UF/IFAS Lake County to implement a Seed Library.
10. Partnered with AARP to provide free tax preparation. This program is in its second year and has seen a 48% increase over last year's participation as of March 2024.
Implemented *Happy and Healthy Holiday series* which was recognized on the American Library Association's Programming Librarian Blog as a Program Model. The goal of the *Happy and Healthy Holiday series* was to promote joy and wellness during the holidays.
11. Implemented the first free Community Craft Supply Swap.
12. Partnered with the Tavares African American Heritage Organization for the Race Amity Day and African American Heritage Concert. Both events took place after-hours. Hosted B.E.T.T.E.R. meeting.
- 13.

FUND **001**
DEPT **71**
DIVISION **01**

LIBRARY DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-7101-571.12-10	REGULAR SALARIES	422,244	447,769	520,233	16.18%
001-7101-571.14-10	OVERTIME	707	700	-	(100.00%)
001-7101-571.15-60	ELECTR TABLET ALLOWANCE	250	-	-	-%
001-7101-571.21-10	FICA / MED TAXES	30,240	32,038	37,089	15.77%
001-7101-571.22-10	RETIREMENT	4,544	4,795	5,178	7.99%
001-7101-571.22-20	FL STATE RETIREMENT	52,562	61,879	72,555	17.25%
001-7101-571.23-10	HEALTH INSURANCE	65,002	66,832	78,773	17.87%
001-7101-571.23-15	DENTAL INSURANCE	3,216	3,281	3,718	13.32%
001-7101-571.23-20	LIFE INSURANCE	2,345	2,474	2,881	16.45%
001-7101-571.23-21	SHORT-TERM DISABILITY	1,741	1,824	2,086	14.36%
001-7101-571.23-30	DEPENDENT HEALTH INSURANC	34,207	35,170	58,761	67.08%
001-7101-571.23-35	DEPENDENT DENTAL INSURANC	3,837	3,920	4,902	25.05%
001-7101-571.23-40	LONG TERM DISABILITY	1,070	1,133	1,314	15.98%
001-7101-571.23-45	VISION INSURANCE	-	-	381	-%
001-7101-571.24-10	WORKERS' COMPENSATION	829	1,091	729	(33.18%)
* SALARIES AND BENEFITS		622,794	662,906	788,600	18.96%
OPERATING EXPENDITURES					
001-7101-571.32-20	BOARD MEMBER PAYMENTS	580	500	350	(30.00%)
001-7101-571.34-10	CONTRACTUAL SERVICES	138	145	145	-%
001-7101-571.40-10	TRAVEL & PER DIEM	1,517	858	1,300	51.52%
001-7101-571.41-10	TELEPHONE	1,383	1,548	1,826	17.96%
001-7101-571.41-20	OTHER COMMUNICATION	18,000	20,425	21,650	6.00%
001-7101-571.41-30	POSTAGE	4	200	40	(80.00%)
001-7101-571.43-10	ELECTRIC, WATER, GAS	26,062	22,373	29,082	29.99%
001-7101-571.44-10	RENTALS & LEASES	4,209	4,000	4,800	20.00%
001-7101-571.45-10	LIABILITY	20,563	26,538	23,352	(12.01%)
001-7101-571.47-10	PRINTING & BINDING	207	224	500	123.21%
001-7101-571.47-20	PRESERVATION OF BOOKS	60	75	75	-%
001-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	3,152	4,000	4,000	-%
001-7101-571.48-45	TEENAGER PROGRAMS	1,368	1,000	800	(20.00%)
001-7101-571.48-50	CHILDREN'S READING PROG.	5,432	6,877	5,450	(20.75%)
001-7101-571.49-10	ADVERTISING	296	696	700	0.57%
001-7101-571.49-32	CREDIT CARD PROCESSING	227	500	500	-%
001-7101-571.51-10	OFFICE SUPPLIES	1,044	1,090	700	(35.78%)
001-7101-571.52-10	OPERATING SUPPLIES	7,510	10,347	9,000	(13.02%)
001-7101-571.52-11	DURABLE GOODS	-	3,160	4,500	42.41%
001-7101-571.52-25	UNIFORMS	-	539	-	(100.00%)
001-7101-571.52-30	ART IN THE SQUARE	-	2,939	2,000	(31.95%)
001-7101-571.52-37	FRIENDS OF LIBRARY EXPEND	-	500	-	(100.00%)
001-7101-571.54-10	BKS, PUB, SUB, MEM, LIB	6,247	6,634	6,770	2.05%
* OPERATING EXPENDITURES		97,999	115,168	117,540	2.06%
CAPITAL EXPENDITURES					
001-7101-571.64-25	FUTURE PROJECTS	10,427	-	-	-%
001-7101-571.66-10	STANDING ORDER NATL LIB	5,816	6,325	6,000	(5.14%)
001-7101-571.66-20	MAJOR COLLECTIONS BOOKS	40,528	45,500	45,500	-%
* CAPITAL EXPENDITURES		56,771	51,825	51,500	(0.63%)

FUND 001
DEPT 71
DIVISION 01

LIBRARY DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
TOTAL LIBRARY		777,564	829,899	957,640	15.39%

FUND 001
DEPT 71
DIVISION 01

LIBRARY DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7101-571.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	520,233	520,233
001-7101-571.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
001-7101-571.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-7101-571.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	37,089	37,089
001-7101-571.22-10	RETIREMENT	RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	5,178	5,178
001-7101-571.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	72,555	72,555
001-7101-571.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FORREGULAR EMPLOYEES	78,773	78,773
001-7101-571.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FORREGULAR EMPLOYEES	3,718	3,718
001-7101-571.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,881	2,881
001-7101-571.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,086	2,086
001-7101-571.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	58,761	58,761
001-7101-571.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,902	4,902
001-7101-571.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,314	1,314
001-7101-571.23-45	VISION INSURANCE	VISION INSURANCE	381	381
001-7101-571.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	729	729
001-7101-571.32-20	BOARD MEMBER PAYMENTS	BOARD MEMBER PAYMENTS	350	350
001-7101-571.34-10	CONTRACTUAL SERVICES	ARIDAN BOOKS ANNUAL UPDATE FOR KRAYON KIOSK	145	145
001-7101-571.40-10	TRAVEL & PER DIEM	CONFERENCES AND PROFESSIONAL EDUCATION FOR TEAM	1,300	1,300
001-7101-571.41-10	TELEPHONE	FAX MACHINE AND ONE CELL PHONE	1,826	1,826
001-7101-571.41-20	OTHER COMMUNICATION	ETHERNET - PROVIDED BY SUMMIT BROADBAND	21,650	21,650
001-7101-571.41-30	POSTAGE	MAILINGS TO PATRONS AND SHIPPING FOR EXHIBITS	40	40
001-7101-571.43-10	ELECTRIC, WATER, GAS	WATER ELECTRIC	2,821 26,261	29,082 -
001-7101-571.44-10	RENTALS & LEASES	PHOTOCOPIER LEASE	4,800	4,800

FUND **001**
DEPT **71**
DIVISION **01**

LIBRARY DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7101-571.45-10	LIABILITY	LIABILITY INSURANCE	23,352	23,352
001-7101-571.47-10	PRINTING & BINDING	INCREASE IN PROGRAMS REQUIRE INCREASE IN MARKETING	500	500
001-7101-571.47-20	PRESERVATION OF BOOKS	PRESERVATION OF BOOKS AND DVDS	75	75
001-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	ENGAGING PROGRAMS FOR ADULTS	4,000	4,000
001-7101-571.48-45	TEENAGER PROGRAMS	ENGAGING PROGRAMS FOR TEENS	800	800
001-7101-571.48-50	CHILDREN'S READING PROG.	ENGAGING PROGRAMS FOR CHILDREN AND FAMILIES	5,450	5,450
001-7101-571.49-10	ADVERTISING	CANVA SUBSCRIPTION, SOCIAL MEDIA ADVERTISING	700	700
001-7101-571.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	500	500
001-7101-571.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	700	700
001-7101-571.52-10	OPERATING SUPPLIES	MATERIALS COST INCREASE	9,000	9,000
001-7101-571.52-11	DURABLE GOODS	LIBRARY SECURITY SYSTEM	4,500	4,500
001-7101-571.52-25	UNIFORMS	NO AMOUNT BUDGETED	-	-
001-7101-571.52-30	ART IN THE SQUARE	ART AND CULTURAL PROGRAMMING FOR THE CITY	2,000	2,000
001-7101-571.52-37	FRIENDS OF LIBRARY EXPEND	NO AMOUNT BUDGETED	-	-
001-7101-571.54-10	BKS, PUB, SUB, MEM, LIB	MAGAZINES AND NEWSPAPER SUBSCRIPTIONS	6,770	6,770
001-7101-571.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
001-7101-571.66-10	STANDING ORDER NATL LIB	LARGE PRINT BOOKS, E-BOOKS, E-AUDIO BOOKS	6,000	6,000
001-7101-571.66-20	MAJOR COLLECTIONS BOOKS	PRINT COLLECTION FOR LIBRARY CIRCULATION	45,500	45,500

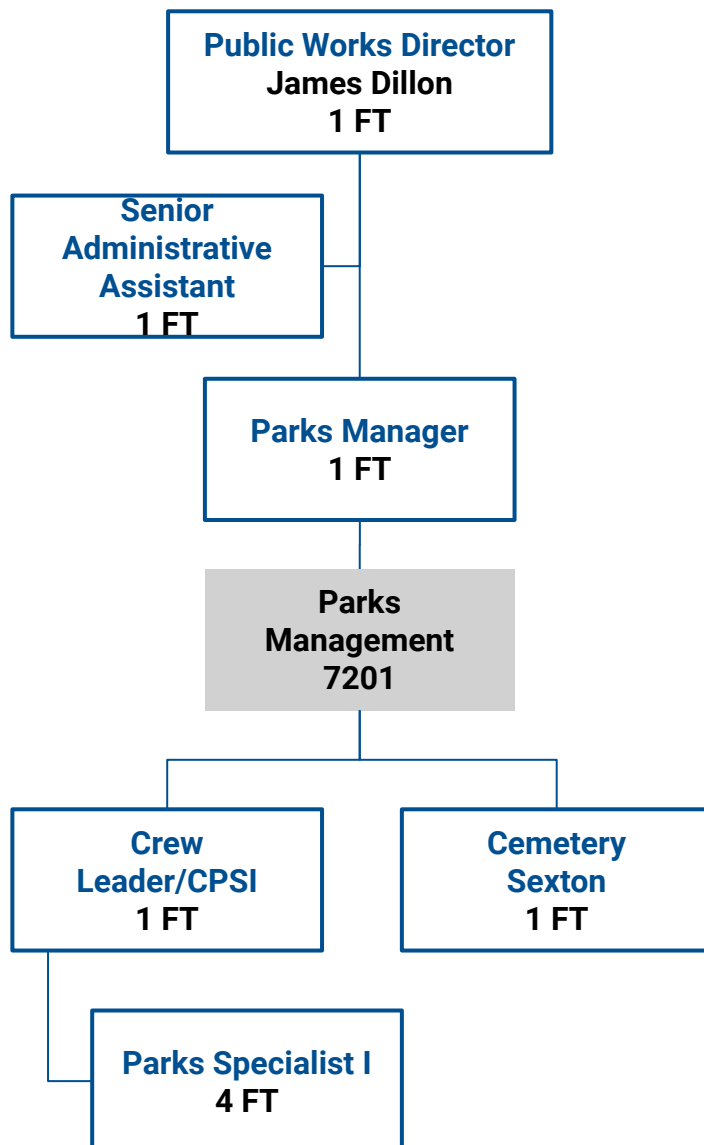


Parks Management



Parks Management

Division 7201



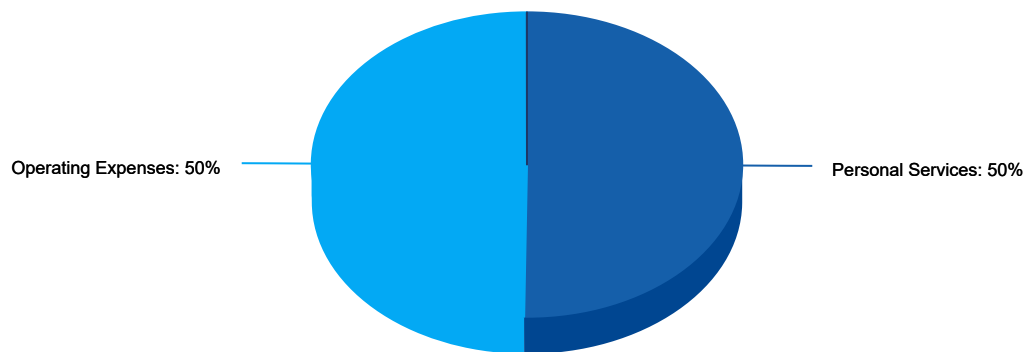
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Cemetery Sexton	18006	1	1	1
Crew Leader/CPSI	72020	1	1	1
Parks Manager	00003	1	1	1
Parks Specialist I	72011	3	3	4
No. of Full Time		6	6	7
Total No. of Positions:		6	6	7
Total FTEs:		6	6	7

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Parks-7201				
Personal Services	331,084	438,801	534,022	21.70%
Operating Expenses	403,628	513,332	529,704	3.19%
Capital Expenses	4,814,451	45,236	-	(100.00%)
Grand Total Parks	\$5,549,163	\$997,369	\$1,063,726	6.65%

2025 APPROPRIATIONS



PARKS MANAGEMENT - 7201

DEPARTMENT MISSION

The Parks Management Division sustains City parks, playgrounds, municipal landscapes, the Tavares Cemetery, Tav-Lee trail, and award-winning floral displays in a manner that is visually appealing while protecting the integrity and balance of our million-dollar waterfront ecological system; with a mission to provide visitors and residents with a healthy, pristine, and inspiring city in which they are able to live, work, and play. Through this mission and participation in America in Bloom, the City achieved recognition numerous times as an America in Bloom Champion Community, among national competitors. The Parks Management Division takes great civic pride in the level of commitment that we dedicate to the beauty and experience one is afforded in the seat of Lake County, exemplifying a "Real Florida, Real Close" visit in America's Seaplane City.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Parks Management Division consists of one Manager, a Crew Leader who also serves as a Certified Playground Safety Inspector, three Park Specialists, and one Cemetery Sexton whom is an ISA Certified Arborist. The Division is accountable for maintaining 20 City parks and properties comprised of 42 acres of active park space and 236 passive park acres. Responsibilities include arbor care for numerous species of trees planted in the Cemetery & Arboretum, playground inspection, management of vendor agreements, grant reporting and cemetery management including lot sales and coordination with vendors. The Division also oversees landscaping of City-owned properties, conducting inspections of properties and infrastructure, amenities, and the programming of activities held in America's Seaplane City award-winning Parks, including the annual Arbor Day Celebration and Coastal Clean-up. Participation in America in Bloom and supported volunteer efforts are facilitated by the Division. The Public Works Department tagline, "Propelling Public Works Through Innovation" is positively demonstrated in the Parks Management Division.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	# Hours In Support of Special Events	109	140	147	150
2.	Acres of Cemetery Grounds Managed	20	20	20	20
3.	Burials Marked and Conducted	36	53	38	38
4.	Cemetery Plots Sold	55	74	56	61
5.	# of Parks/Properties Maintained 24x annually	20	18	20	20
6.	# Hours Maintaining Intensive Beds, Baskets	1,030	1,085	1,142	1202
7.	Active Park Acres Maintained per FTE 17x/Yr.	5	5	6	6
8.	Passive Park Acres Maintained per FTE 17x/Yr.	57	57	57	57
9.	# Hours Spent Removing Trash/Litter in CRA	357	360	379	390
10.	Average Work Orders Executed Monthly	126	160	175	180

2025 GOALS

Organizational Development

Refine training, Florida Certified Landscape Technician and Florida Certified Irrigation Technician for staff that are unique to the role that they play as individuals in the organization. Capitalize upon features within our work order management system to better evaluate and project future needs.

Growth and Development

Embrace a Parks Masterplan and foster specific volunteer opportunities to engage the public and benefit from their expertise in passive park and beautification areas within the CRA.

City Lifestyle

Foster a progressive quality of life that promotes safety, community, and recreational and sporting activities for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives to develop improved efficiencies and creativity.

Organizational Performance

Foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES

1. Continue to provide excellent customer service to our internal and external customers.
2. Focus on improving inspections of amenities in parks .
3. Expand beautification projects throughout the City.
4. Complete Aesop's Park stormwater pond project.
5. Seek grant opportunities for Tavares Nature Park.
6. Develop Parks Master Plan.
7. Establish a forest management plan for Tavares Nature Park.
10. Develop 5 year Master Plan for Tavares Nature Park.
11. Establish online payment for cemetery services.

2024 ACCOMPLISHMENTS

1. Organized and hosted 6th Annual Arbor Day Celebration.
2. Maintained Tree City USA designation for 6th year.
3. Received Champion Community award at America in Bloom National Symposium.
4. Completed construction and opened Wooton Wonderland playground.
5. Gained arboretum accreditation for Tavares Cemetery. First in the country to dually be a cemetery and arboretum.
6. Teamed with FWC and American Fisheries to host International Coastal Cleanup event.
7. Served on Overall Advisory Board for UF/IFAS Lake County Extension.
8. Active CISMA member.
9. Continued collaborative relationship with Lake County and Keep Lake Beautiful to promote America in Bloom as a chapter in the county.
10. Completed rate study for Tavares Cemetery.
11. Landscaped front of the Tavares Nature Park, eliminating fence maintenance by incorporating boulders.

FUND **001**
DEPT **72**
DIVISION **01**

PARKS MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
001-7201-572.12-10	REGULAR SALARIES	220,629	264,624	320,703	21.19%
001-7201-572.14-10	OVERTIME	5,404	18,531	18,531	-%
001-7201-572.21-10	FICA / MED TAXES	15,798	20,158	24,395	21.02%
001-7201-572.22-20	FL STATE RETIREMENT	28,021	39,245	47,228	20.34%
001-7201-572.23-10	HEALTH INSURANCE	34,456	44,555	55,604	24.80%
001-7201-572.23-15	DENTAL INSURANCE	2,123	2,624	3,062	16.69%
001-7201-572.23-20	LIFE INSURANCE	1,201	1,568	1,889	20.47%
001-7201-572.23-21	SHORT-TERM DISABILITY	905	1,178	1,418	20.37%
001-7201-572.23-30	DEPENDENT HEALTH INSURANC	14,571	29,962	46,741	56.00%
001-7201-572.23-35	DEPENDENT DENTAL INSURANC	1,891	2,716	4,526	66.64%
001-7201-572.23-40	LONG TERM DISABILITY	553	720	866	20.28%
001-7201-572.23-45	VISION INSURANCE	-	-	339	-%
001-7201-572.24-10	WORKERS' COMPENSATION	5,532	12,920	8,720	(32.51%)
* SALARIES AND BENEFITS		331,084	438,801	534,022	21.70%
OPERATING EXPENDITURES					
001-7201-572.31-60	PERMIT & COMPLIANCE FEES	300	300	300	-%
001-7201-572.34-10	CONTRACTUAL SERVICES	72,671	76,716	80,881	5.43%
001-7201-572.40-10	TRAVEL & PER DIEM	5,494	11,656	8,800	(24.50%)
001-7201-572.41-10	TELEPHONE	4,237	4,922	4,644	(5.65%)
001-7201-572.41-30	POSTAGE	23	100	100	-%
001-7201-572.43-10	ELECTRIC, WATER, GAS	251,432	268,136	283,394	5.69%
001-7201-572.44-10	RENTALS & LEASES	1,312	750	500	(33.33%)
001-7201-572.45-10	LIABILITY	21,648	27,937	24,583	(12.01%)
001-7201-572.46-25	MISCELLANEOUS	3,976	16,716	19,759	18.20%
001-7201-572.47-10	PRINTING & BINDING	285	725	725	-%
001-7201-572.48-23	ARBOR DAY	2,211	2,850	2,850	-%
001-7201-572.51-10	OFFICE SUPPLIES	242	575	575	-%
001-7201-572.52-10	OPERATING SUPPLIES	22,192	49,877	52,667	5.59%
001-7201-572.52-11	DURABLE GOODS	2,095	15,797	17,533	10.99%
001-7201-572.52-15	FUEL COSTS	8,995	16,320	16,320	-%
001-7201-572.52-25	UNIFORMS	3,678	7,105	7,243	1.94%
001-7201-572.52-65	OPERATING CHEMICALS	1,677	11,315	7,315	(35.35%)
001-7201-572.54-10	BKS, PUB, SUB, MEM, LIB	1,160	1,535	1,515	(1.30%)
* OPERATING EXPENDITURES		403,628	513,332	529,704	3.19%
CAPITAL EXPENDITURES					
001-7201-572.61-10	LAND	2,119,514	-	-	-%
001-7201-572.62-20	BUILDINGS	2,378,441	-	-	-%
001-7201-572.63-80	PARK IMPROVEMENTS	302,045	-	-	-%
001-7201-572.64-25	FUTURE PROJECTS	14,451	45,236	-	(100.00%)
* CAPITAL EXPENDITURES		4,814,451	45,236	-	(100.00%)
TOTAL PARKS		5,549,163	997,369	1,063,726	6.65%

FUND 001
DEPT 72
DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7201-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	320,703	320,703
001-7201-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	18,531	18,531
001-7201-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	24,395	24,395
001-7201-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	47,228	47,228
001-7201-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	55,604	55,604
001-7201-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,062	3,062
001-7201-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,889	1,889
001-7201-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,418	1,418
001-7201-572.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	46,741	46,741
001-7201-572.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,526	4,526
001-7201-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	866	866
001-7201-572.23-45	VISION INSURANCE	VISION INSURANCE	339	339
001-7201-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	8,720	8,720
001-7201-572.31-60	PERMIT & COMPLIANCE FEES	DEPT. OF ENVIRONMENTAL PROTECTION ANNUAL LEASE FEE TAVARES RECREATION PARK FISHING PIER (TRP)	300	300
001-7201-572.34-10	CONTRACTUAL SERVICES	CARTEGRAPH OMS FOR PARKS DIVISION	4,985	80,881
		THE FOLLOWING ITEMS ARE FOR THE CEMETERY: CIMS CLOUD CEMETERY PLATFORM EXPIRES 10/15/2024.		
		CONTINUED LEVEL OF SERVICE	2,850	-
		CONTRACT TO MAINTIAN FS 28	1,680	-
		CONTRACT TO MAINTAIN RECREATION BLDG	1,880	-
		CONTRACT TO MAINTAIN PUBLIC SAFETY COMPLEX TRIMMING, MOWING, LITTER REMOVAL, SHRUB PRUNING, ANNUAL MULCHING	17,785	-

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DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CONTRACT TO MAINTAIN INGRAHAM CENTER	2,310	-
		CONTRACT TO MAINTAIN FS 29	2,310	-
		CONTRACT TO MAINTAIN CITY HALL	8,081	-
		CONTRACT FOR CEMETERY MAINTENANCE INCLUDES; MOWING, WEED TRIMMING, EDGING OF MONUMENTS, AND BLOWING OFF DEBRIS. CONTINUED LEVEL OF SERVICE.	39,000	-
001-7201-572.40-10	TRAVEL & PER DIEM	ATTEND CONFERENCES, TRADE SHOWS, SEMINARS, WEBINARS, AND TRAINING WHICH MAY INCLUDE:	8,800	8,800
001-7201-572.41-10	TELEPHONE	DOMS FAX	336	4,644
		THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: SEXTON PHONE	516	-
		PARKS HOT SPOT	516	-
		CEMETERY HOT SPOT	516	-
		CELL PHONE SERVICE SERVICE FOR STAFF X 5	2,760	-
001-7201-572.41-30	POSTAGE	POSTAGE	100	100
001-7201-572.43-10	ELECTRIC, WATER, GAS	WATER	171,143	283,394
		SECO ENERGY	12,366	-
		ELECTRIC	99,885	-
001-7201-572.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT REQUIRED FOR SPECIALIZED PROJECTS AND EVENTS	500	500
001-7201-572.45-10	LIABILITY	LIABILITY INSURANCE	24,583	24,583
001-7201-572.46-25	MISCELLANEOUS	MISCELLANEOUS REPAIRS	19,759	19,759
001-7201-572.47-10	PRINTING & BINDING	THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: BUSINESS CARDS FOR CEMETERY SEXTON	100	725
		TREE CARE CARDS FOR TREE GIVEAWAY	100	-
		FOLDERS WITH CEMETERY INFORMATION, RULES DEED ETC., FOR 150 CUSTOMERS ANNUALLY	400	-
		BUSINESS CARDS MANAGER, CREW LEADER	125	-
001-7201-572.48-23	ARBOR DAY	ARBOR DAY CELEBRATION WHICH MAY INCLUDE THE FOLLOWING PROMOTIONAL MATERIALS: BANNERS, SCHEDULE POSTERS, ONE-GALLON TREES, REFRESHMENTS FOR VOLUNTEERS, FLAGS, SIGNS, EVENT SHIRTS FOR STAFF AND VOLUNTEERS.	2,850	2,850
001-7201-572.51-10	OFFICE SUPPLIES	MISC OFFICE SUPPLIES AS NEEDED FOR PARKS STAFF CREW LEADER AND MANAGER	435	575
		THE FOLLOWING ENTRY IS FOR THE CEMETERY: OFFICE SUPPLIES FOR THE CEMETERY DIVISION	140	-

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PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7201-572.52-10	OPERATING SUPPLIES	PARKS AND CEMETERY OPERATING SUPPLIES	52,667	52,667
001-7201-572.52-11	DURABLE GOODS	WEED TRIMMER TO REPLACED AGING UNIT	400	17,533
		TWO PICNIC TABLES FOR AESOPS PARK	7,933	-
		FOUR BENCHES FOR CEMETERY	8,700	-
		BACKPACK BLOWER TO COMPLETE ONE FOR EACH STAFF MEMBER	500	-
001-7201-572.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	16,320	16,320
001-7201-572.52-25	UNIFORMS	WEEKLY UNIFORM RENTAL W/ JACKET FOR 4 EMPLOYEES	2,368	7,243
		WORKBOOTS FOR SEXTON @ \$200	200	-
		WORK BOOTS FOR 4/STAFF & 1/MANAGER \$200 EACH	1,000	-
		THE FOLLOWING ITEMS ARE FOR THE CEMETERY:		
		WEEKLY UNIFORM RENTAL W/JACKET FOR SEXTON	430	-
		SWEATSHIRT W/LOGO 4/STAFF & 1/MANAGER 5@\$85	425	-
		SWEATSHIRT FOR SEXTON	85	-
		SHIRT W/ LOGO FOR SEXTON	50	-
		REFLECTIVE SAFETY VEST FOR 4 STAFF & 1 MANAGER REQUIRED WHEN WORKING NEAR ROADWAYS	700	-
		RAINGEAR FOR SEXTON CLASS 3 HI VIS REQUIRED WHEN WORKING NEAR ROADS AND R.O.W.	180	-
		RAINGEAR FOR 4/STAFF AND 1/MANAGER @\$180 PPE (EYEWEAR, EARPLUGS ETC)	900	-
		PPE (PROTECTIVE EYEWEAR, EARPLUGS, ETC)		
		REFLECTIVE SAFETY APPAREL & VESTS	55	-
		NECK GAITERS TO REPEL DUST/SUN FOR SEXTON	30	-
		NECK GAITERS TO REPEL DUST/SUN 2 PP X 5	130	-
		CITY SHIRT W/LOGO UNIFORM FOR EVENTS 4 @\$50	200	-
		CITY SHIRT W/LOGO F/MANAGER 5@\$50	250	-
		CAPS FOR EACH STAFF MEMBER @ \$20/EA 2PP	200	-
		2 CAPS FOR SEXTON	40	-
001-7201-572.52-65	OPERATING CHEMICALS	OPERATING CHEMICALS AND SUPPLIES FOR PARKS AND THE CEMETERY	7,315	7,315
001-7201-572.54-10	BKS, PUB, SUB, MEM, LIB	FLORIDA NURSERY GROWERS & LANDSCAPE ASSOCIATION MEMBERSHIP, OFFERS DISCOUNTED ACCREDITATION COURSES FOR THE LANDSCAPE TRADE, DEMONSTRATING SAFE AND SUSTAINABLE METHODS OF LANDSCAPE MAINTENANCE.	100	1,515
		THE FOLLOWING ENTRY IS FOR THE CEMETERY DIVISION: INTERNATIONAL SOCIETY OF ARBORICULTURE (ISA) TRAINING FOR INDUSTRY PROFESSIONALS, SEXTON IS NOW ISA CERTIFIED. DISCOUNTS FOR TRAINING AND TESTING ARE EQUIVALENT TO MEMBERSHIP FEE.	165	-

FUND 001
DEPT 72
DIVISION 01

PARKS MAINTENANCE DIVISION EXPENDITURE JUSTIFICATION

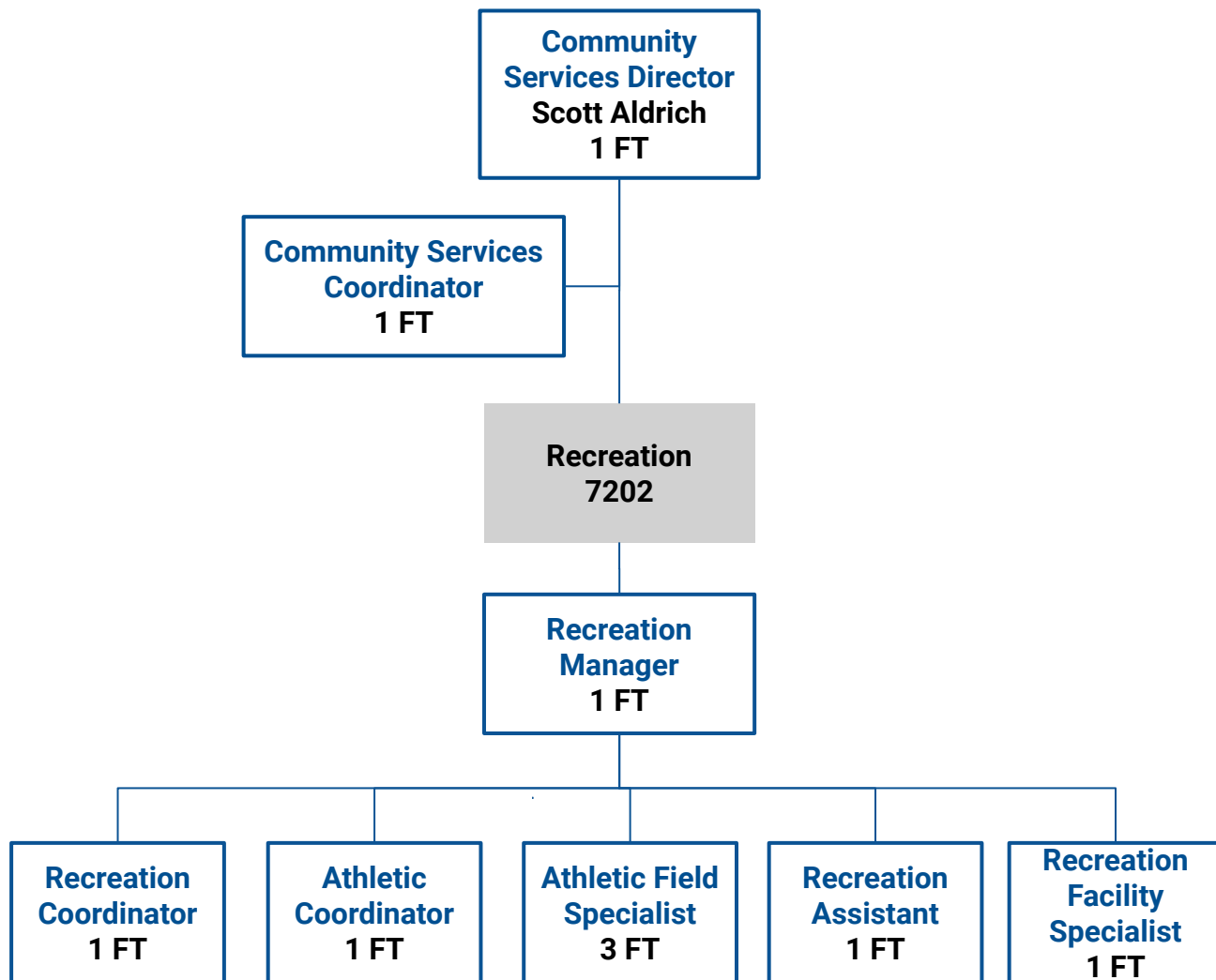
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		PARTICIPATION FEE AMERICA IN BLOOM DISCOUNTED DUE TO FORMATION OF LAKE COUNTY CHAPTER. FEE ASSOCIATED WITH POPULATION.	1,250	-
001-7201-572.61-10	LAND	NO AMOUNT BUDGETED	-	-
001-7201-572.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
001-7201-572.63-80	PARK IMPROVEMENTS	NO AMOUNT BUDGETED	-	-
001-7201-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Community Services



Community Services

Division 72



Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Athletic Coordinator	18010	1	1	1
Athletic Field Specialist	72015	1	3	3
Community Svc Coordinator	18003	1	1	1
² Community Svc Director	10025	1	1	1
Recreation Assistant	18011	1	1	1
Recreation Coordinator	72013	1	1	1
Recreation Facility Specialist	72016	1	0	1
Recreation Manager	72001	1	1	1
No. of Full Time		8	9	10
¹ Seasonal:				
Camp Counselor	72002	9	9	0
No. of Seasonal:		9	9	0
Total No. of Positions:		17	18	10
Total FTEs:		8	9	10

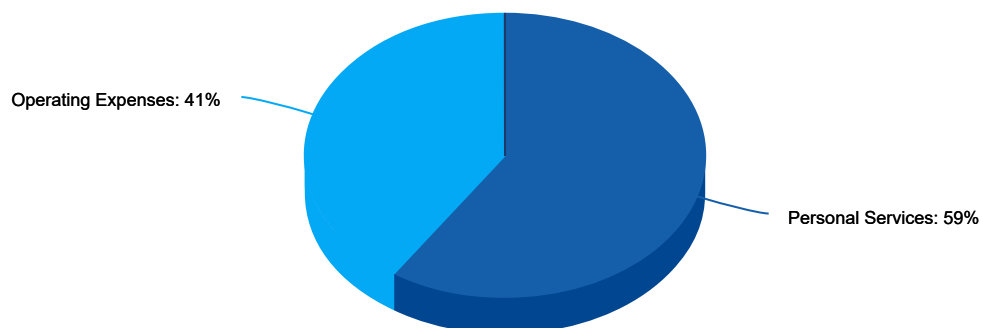
Notes:

- Seasonal positions are not included in the FTE count.
- Community Svcs Director position allocated 50% 7101, 50% 7202

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Community Services-7202				
Personal Services	621,877	790,112	879,657	11.33%
Operating Expenses	507,152	617,385	603,077	(2.32%)
Capital Expenses	101,533	775,000	-	(100.00%)
Grand Total Recreation	1,230,562	2,182,497	1,482,734	(32.06%)
Grand Total	\$1,230,562	\$2,182,497	\$1,482,734	(32.06%)
Percentage of Fund Budget	4.66%	8.25%	5.24%	

2025 APPROPRIATIONS



COMMUNITY SERVICES - 7202

DEPARTMENT MISSION

It is the mission of the Community Services Department to foster an environment of healthy living and community building through high quality programs and events for all ages.

DEPARTMENT CORE VALUES

Initiative, Integrity, Teamwork, Communication.

DEPARTMENT CULTURE BLUEPRINT

What We Believe	How We Behave	Outcomes We Achieve
Max Effort	- 100% in all we do - A to Z, cover all details - We get out what we put in - Accept new challenges & situations outside comfort zone	- Prepared for all situations - Successful programs & events - Growth through new experiences
Power of the Unit	- Uncommon commitment to each other and to the work necessary to achieve our common goals - Treat each other with respect - you vs you. Be responsible/accountable for your own excellence which will enhance the power of the unit	- Trust - Learning from each other - Open lines of communication - Challenge each other
Quality Customer Service	- Return phone calls, emails, texts in a timely manner - Assist other departments - Above the Line Response (behavior is thoughtful, skillful, intentional and on purpose)	- Increased participation - Positive word of mouth marketing - Handling of situations in a fair and understanding manner

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Community Services Department is responsible for the planning, implementation, and management of all city youth, adult, and senior recreational programs. This includes but is not limited to the city's seasonal camps, Tavares Babe Ruth baseball and softball leagues, multiple variations of Start Smart Sport programs, adult sports leagues, senior programs, and mobile recreational programs utilizing the department's Rec Rover. With programming offered throughout the year, the department seeks to meet the recreational and wellness needs of the entire community, while continuously adapting to changing demographics and lifestyles.

Additionally, the Community Services Department operates and manages a history museum open to the public. Artifacts and exhibits depict the full history of Tavares and include interactive displays and activities for children. The department is also responsible for all maintenance, beautification, upgrades and enhancements for both the Woodlea Sports Complex and Fred Stover Sports Complex. The department manages all rentals, implements turf maintenance schedules and provides aesthetic upgrades to both sports parks.

The Community Services Department is also tasked with planning and executing the City's many community events, including the Father-Daughter Dance, the Mother-Son Night Out event, the Fourth of July Celebration, the BOO! Festival, the Tavares Christmas Celebration, and other cultural events. Furthermore, the department is responsible for the reservation and management of the City's rentable facilities such as the Civic Center, Ingraham Center and the TRA Room. The department also sources grant opportunities that help achieve its goal of fiscal responsibility.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Baseball/Softball Registrations	261	325	329	350
2.	Number of Recreational Activities Managed *	780	740	840	900
3.	Number of Senior Program Participants **	695	835	1,306	1,500
4.	Number of Youth Teams Participating in Babe Ruth	21	22	28	32
5.	Total Number of Participants in all Recreation Programs	1,947	2,339	3,050	3,500
6.	Facility Rentals Scheduled	340	356	410	420
7.	Senior Shuffleboard Games / Tournaments	65	56	62	65
8.	History Museum Visitors	395	415	500	550

* Includes all baseball/softball games and associated activities, sports field rentals, community special events, camp days, classes managed and all other related recreational activities.

** Includes the senior softball league participants and all senior program attendees.

2025 GOALS

Organizational Development

Increase participation numbers through new marketing/promotional platforms, as well as operationally enhance current, recurring programs.

Growth and Development

Increase the number of new programs offered through initiatives that reflect the current needs and desires of Tavares citizens. Target all demographics with a wide variety of traditional and non-traditional programming.

City Lifestyle

Foster a progressive quality of life that promotes safety, community events, and recreational and sporting activities for citizens while maintaining City traditions and values. In addition, showcase the history of Tavares through artifacts and exhibits at the public history museum.

Citizen and Customer Service Focus

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives to provide comprehensive scheduling of city recreational opportunities and sporting events.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

Facility Improvements

In addition to routine maintenance, develop and implement plans for improvements to include beautification, turf management, upgrades and enhancements at the Woodlea Sports Complex, Fred Stover Sports Complex, and the new Golden Triangle Regional Park.

2025 OBJECTIVES

1. Focus on implementing new recreational programs
2. Focus on the constant improvement and enhancement of the existing recreational programs
3. Focus on seeking para-professional training opportunities for staff
4. Focus on developing new and unique special events that serve to encourage community building
5. Continue excellence in customer service to the citizens of Tavares
6. Focus on implementing new cultural arts programs
7. Improvements and enhancements at all recreation sports parks.
8. Focus on increasing marketing presence utilizing social media and other new platforms
9. Continuing creating and developing community relationships with local schools and businesses
10. Provide assistance with the operation of the Tavares Public Library
11. Manage and operate the Tavares History Museum

2024 ACCOMPLISHMENTS

1. Increased Babe Ruth baseball/softball league participation
2. Introduced new Youth Soccer League
3. Expanded Homeschool program offerings
4. Increased senior program offerings and participation
5. Introduced new Full S.T.E.A.M. Ahead program for youth
6. Renovated fields 1 and 2 at Woodlea Sports Complex
7. Added new fencing at Woodlea Sports Complex
8. Began hosting recreation programs at Golden Triangle Regional Park
9. Improved facilities and grounds at Woodlea Sports Complex and Fred Stover Sports Complex.
10. Developed new adult programs in conjunction with Orlando Club Sport organization
11. Completed sale of Stover Sports Complex to Lake County School Board
12. Moved Recreation Department offices to Golden Triangle Regional Park
13. Improved Golden Triangle Regional Park landscaping and exterior amenities

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
001-7202-572.31-60	PERMIT & COMPLIANCE FEES	1,392	1,469	1,400	(4.70%)
001-7202-572.34-10	CONTRACTUAL SERVICES	12,344	22,267	17,000	(23.65%)
001-7202-572.40-10	TRAVEL & PER DIEM	7,548	4,140	3,800	(8.21%)
001-7202-572.41-10	TELEPHONE	6,269	4,000	4,168	4.20%
001-7202-572.41-20	OTHER COMMUNICATION	1,565	2,720	4,668	71.62%
001-7202-572.41-30	POSTAGE	16	10	50	400.00%
001-7202-572.43-10	ELECTRIC, WATER, GAS	4,553	52,707	58,498	10.99%
001-7202-572.44-10	RENTALS & LEASES	9,796	11,680	11,100	(4.97%)
001-7202-572.45-10	LIABILITY	23,333	30,113	26,497	(12.01%)
001-7202-572.46-25	MISCELLANEOUS	-	32,444	20,685	(36.24%)
001-7202-572.47-10	PRINTING & BINDING	-	800	700	(12.50%)
001-7202-572.48-20	LIGHT UP/HOLIDAY FESTIVAL	29,327	28,000	28,000	-%
001-7202-572.48-22	HOLIDAY FESTIVAL-SUPPLIES	190,300	190,300	190,300	-%
001-7202-572.48-30	4TH OF JULY	57,344	53,460	55,000	2.88%
001-7202-572.48-60	SPONSORED EVENTS	14,693	15,000	15,000	-%
001-7202-572.49-10	ADVERTISING	3,961	5,000	5,000	-%
001-7202-572.49-32	CREDIT CARD PROCESSING	3,387	3,055	3,524	15.35%
001-7202-572.51-10	OFFICE SUPPLIES	923	1,000	1,000	-%
001-7202-572.52-10	OPERATING SUPPLIES	14,405	16,500	30,100	82.42%
001-7202-572.52-11	DURABLE GOODS	1,663	9,147	6,500	(28.94%)
001-7202-572.52-15	FUEL COSTS	8,732	7,365	11,097	50.67%
001-7202-572.52-25	UNIFORMS	793	1,000	1,500	50.00%
001-7202-572.52-30	ART IN THE SQUARE	1,113	2,218	2,000	(9.83%)
001-7202-572.52-65	OPERATING CHEMICALS	4,610	7,000	13,000	85.71%
001-7202-572.52-89	DISASTER RECOVERY	154	-	-	-%
001-7202-572.54-10	BKS, PUB, SUB, MEM, LIB	1,431	1,490	1,490	-%
001-7202-572.55-10	SUMMER YOUTH PROGRAM	32,859	21,100	2,000	(90.52%)
001-7202-572.55-20	PROGRAM COSTS	74,641	93,400	89,000	(4.71%)
* OPERATING EXPENDITURES		507,152	617,385	603,077	(2.32%)
CAPITAL EXPENDITURES					
001-7202-572.64-25	FUTURE PROJECTS	101,533	775,000	-	(100.00%)
* CAPITAL EXPENDITURES		101,533	775,000	-	(100.00%)
TOTAL RECREATION		608,685	1,392,385	603,077	(56.69%)

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7202-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	549,274	549,274
001-7202-572.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	-	-
001-7202-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	11,750	11,750
001-7202-572.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
001-7202-572.15-61	CELL PHONE ALLOWANCE	CELL PHONE ALLOWANCE	3,000	3,000
001-7202-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	40,087	40,087
001-7202-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	90,249	90,249
001-7202-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	78,773	78,773
001-7202-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,718	3,718
001-7202-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,144	3,144
001-7202-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,283	2,283
001-7202-572.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	79,842	79,842
001-7202-572.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	4,488	4,488
001-7202-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,441	1,441
001-7202-572.23-45	VISION INSURANCE	VISION INSURANCE	466	466

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7202-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	11,142	11,142
001-7202-572.25-10	UNEMPLOYMENT COMPENSATION	NO AMOUNT BUDGETED	-	-
001-7202-572.31-60	PERMIT & COMPLIANCE FEES	ANNUAL MUSIC LICENSING FEES-SESAC, ASCAP, BMI	1,400	1,400
001-7202-572.34-10	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES	325	17,000
		SPORTS PARK EQUIPMENT LEASE	5,000	-
		LCSO EXPLORER FOR PARADE AND PARKING FEES	480	-
		HISTORY MUSEUM LANDSCAPING CONTRACT	2,000	-
		CLEANING DETAIL FOR SPECIAL EVENTS	4,000	-
		ANNUAL RECREATION SOFTWARE MANAGEMENT FEES	4,200	-
		ANNUAL MUSEUM SOFTWARE PUBLIC ACCESS FEES	250	-
		ANNUAL MUSEUM SOFTWARE MANAGEMENT FEES	745	-
001-7202-572.40-10	TRAVEL & PER DIEM	FRPA ANNUAL CONFERENCE-4 RECREATION STAFF/ DIRECTOR	1,400	3,800
		TURF MAINTENANCE CERTIFICATIONS-FIELD SPECIALISTS	1,000	-
		MISC CONFERENCE SEMINARS FOR MUSEUM TRAINING	400	-
		DIRECTOR ATTENDANCE AT FRPA AGENCY SUMMIT	1,000	-
001-7202-572.41-10	TELEPHONE	RECREATION/COMMUNITY SERVICE OFFICE PHONES	1,000	4,168
		RECREATION/COMMUNITY SERVICE CELL PHONES (6)	3,168	-
001-7202-572.41-20	OTHER COMMUNICATION	WI-FI FOR CIVIC CENTER	420	4,668
		MIFI FOR COMMUNITY SERVICES/RECREATION LAPTOPS (3)	1,260	-
		COMCAST INTERNET FOR RECREATION OFFICES	1,740	-
		COMCAST INTERNET FOR MUSEUM	1,248	-
001-7202-572.41-30	POSTAGE	POSTAGE	50	50
001-7202-572.43-10	ELECTRIC, WATER, GAS	WATER	31,021	58,498
		ELECTRIC	27,477	-
001-7202-572.44-10	RENTALS & LEASES	REC OFFICE COPIER LEASE	1,820	11,100
		RENTALS FOR ACTIVITIES AND EVENTS	6,000	-
		MONTHLY 10X15 STORAGE UNIT FOR EVENT EQUIPMENT	2,280	-
		MISC EQUIPMENT FOR SPORTS PARK MAINTENANCE	1,000	-
001-7202-572.45-10	LIABILITY	LIABILITY INSURANCE	26,497	26,497
001-7202-572.46-25	MISCELLANEOUS	YMCA REGIONAL PARK MISC REPAIRS - PER AGREEMENT	10,000	20,685
		SPORTS PARKS MISC EQUIPMENT REPAIRS	3,000	-
		REPAIRS AND NEW DECKING FOR TRAILER UNIT #482	1,700	-
		REPAIR REEL MOWER FOR SPORTS FIELDS	4,985	-

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		MISC REPAIR/MAINTENANCE OF IRRIGATION-SPORTS PARKS	1,000	-
001-7202-572.47-10	PRINTING & BINDING	PRINTING AND BINDING	700	700
001-7202-572.48-20	LIGHT UP/HOLIDAY FESTIVAL	SHORT FIREWORKS DISPLAY	6,000	28,000
		PROFESSIONAL ENTERTAINMENT, AWARDS, MISC OPERATING	22,000	-
001-7202-572.48-22	HOLIDAY FESTIVAL-SUPPLIES	CHRISTMAS LIGHT CONTRACT TO LIGHT DOWNTOWN	190,300	190,300
001-7202-572.48-30	4TH OF JULY	FIREWORKS-PYRO PORTION	35,000	55,000
		PROFESSIONAL ENTERTAINMENT, AWARDS, MISC OPERATING	20,000	-
001-7202-572.48-60	SPONSORED EVENTS	BOO FESTIVAL COMMUNITY EVENT	15,000	15,000
001-7202-572.49-10	ADVERTISING	PROGRAM ADVERTISEMENT TO PROMOTE AND INCREASE PARTICIPATION/ ATTENDANCE-SPECIAL EVENTS, BRANDING	4,000	5,000
		MUSEUM PROGRAM ADVERTISEMENT- INCREASE VISITORS	1,000	-
001-7202-572.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	3,524	3,524
001-7202-572.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES FOR RECREATION & MUSEUM FUNCTIONS	1,000	1,000
001-7202-572.52-10	OPERATING SUPPLIES	COPIER PAPER, COPIER FEES AND OPERATIONAL SUPPLIES	4,000	30,100
		YMCA REGIONAL PARK SPORTS FIELD OPERATING SUPPLIES	8,000	-
		SPORTS PARK FIELD PAINT, FIELD CHALK AND MATERIALS	10,000	-
		SPORTS PARK FIELD CLAY AND SAND	2,000	-
		MUSEUM VIEW FINDERS FOR PROMOTIONAL GIVEAWAYS(250)	4,300	-
		MUSEUM OPERATIONS, ACTIVITIES AND SUPPLIES	1,000	-
		MUSEUM EASEL AND PHOTO FRAMES	800	-
001-7202-572.52-11	DURABLE GOODS	CART PATH EDGER SAND PRO ATTACHMENT	3,000	6,500
		REC OFFICE DISPLAY COUNTERS AND LOBBY FURNITURE	3,500	-
001-7202-572.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	11,097	11,097
001-7202-572.52-25	UNIFORMS	COMMUNITY SERVICES AND RECREATION STAFF SHIRTS	650	1,500
		VOLUNTEER SHIRTS FOR MUSEUM OPERATIONS	50	-
		RECREATION STAFF BOOTS/FIELD SHOES	300	-
		OUTDOOR WEAR FOR FIELD SPECIALIST POSITIONS	500	-

FUND 001
DEPT 72
DIVISION 02

RECREATION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
001-7202-572.52-30	ART IN THE SQUARE	EVENTS/ACTIVITIES RELATED TO ART, HISTORY, CULTURE	2,000	2,000
001-7202-572.52-65	OPERATING CHEMICALS	TRIAZICIDE (INSECT KILLER) AND HERBICIDE (WEED KIL	5,000	13,000
		YMCA REG. PARK FERTILIZER,INSECTICIDE,HERBICIDE	4,000	-
		MISC SPORTS PARK CHEMICAL NEEDS	1,000	-
		FERTILIZERS FOR WOODLEA SPORTS PARK AND FRED STOVE	3,000	-
001-7202-572.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
001-7202-572.54-10	BKS, PUB, SUB, MEM, LIB	MISC PUBLICATIONS AND MEMBERSHIPS FOR STAFF	550	1,490
		MISC PUBLICATIONS AND MEMBERSHIPS FOR MUSEUM OPS	300	-
		FRPA MEMBERSHIP-4 STAFF	640	-
001-7202-572.55-10	SUMMER YOUTH PROGRAM	THEME CAMPS (SPORTS, ADVENTURE, NATURE, ETC.)	2,000	2,000
001-7202-572.55-20	PROGRAM COSTS	BABE RUTH FALL PROGRAM	20,000	89,000
		START SMART YOUTH PROGRAMS (BASEBALL, SOCCER, FLAG FOOTBALL, SPORTS DEVELOPMENT)	5,000	-
		SENIOR PROGRAMS (MONTHLY SOCIALS, BINGO, TRIPS)	6,000	-
		MOTHER SON NIGHT OUT	2,500	-
		MISC YOUTH PROGRAMS (WACKY WORLD, FLAG FOOTBALL, SOCCER)	20,000	-
		MISC SUPPLIES AND EQUIPMENT FOR PROGRAMS	2,000	-
		MISC ADULT PROGRAMS (KICKBALL, DODGEBALL)	500	-
		FATHER DAUGHTER DANCE	10,000	-
		BABE RUTH SPRING PROGRAM	23,000	-
001-7202-572.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Row Management



Row Management

Division 7204

Right-of-Way Management department moved to Stormwater fund (page 458). A reimbursement to the Stormwater fund from the General Fund to reimburse for Right-of-Way services is located in the Streets Management department budget.

Position Summary

*Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
* This division was created in FY 2019, in prior years these positions were in the Parks Maintenance division.				

Budget Summary

	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Department Summary				

Police Education



Police Education

Fund 102



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Police Services-2101				
Operating Expenses	1,243	3,857	-	(100.00%)
Grand Total Police Ed.	\$1,243	\$3,857	\$-	(100.00%)

FUND 102
DEPT 00
DIVISION 00

POLICE EDUCATION REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
FINES & FORFEITURES					
102-0000-351.10-00	POLICE JUDGMENTS & FINES	2,105	1,436	-	(100.00%)
**TOTAL FINES & FORFEITURES		2,105	1,436	-	(100.00%)
OTHER SOURCES					
102-0000-389.90-00	APPROPRIATED RESERVES	-	2,421	-	(100.00%)
*APPROPRIATED RESERVES		-	2,421	-	(100.00%)
**TOTAL OTHER SOURCES		-	2,421	-	(100.00%)
TOTAL POLICE EDUCATION		2,105	3,857	-	(100.00%)

FUND 102
DEPT 00
DIVISION 00

POLICE EDUCATION REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
102-0000-351.10-00 POLICE JUDGMENTS & FINES	NO AMOUNT BUDGETED	-	-

FUND 102
DEPT 21
DIVISION 01

POLICE EDUCATION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
102-2101-521.40-20	POLICE EDUCATION EXP	1,243	3,857	-	(100.00%)
*	OPERATING EXPENDITURES	1,243	3,857	-	(100.00%)
TOTAL POLICE EDUCATION		1,243	3,857	-	(100.00%)

FUND 102
DEPT 21
DIVISION 01

POLICE EDUCATION EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
102-2101-521.40-20 POLICE EDUCATION EXP	NO AMOUNT BUDGETED	-	-

Community Redevelopment



Community Redevelopment

Fund 105

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Economic Development-5901				
Operating Expenses	584,960	602,455	660,173	9.58%
Total Econ Development	584,960	602,455	660,173	9.58%
Grand Total Comm. Redev.	\$584,960	\$602,455	\$660,173	9.58%
Category Summary				
Operating Expenses	584,960	602,455	660,173	9.58%
	-	-	-	-%
Grand Total Comm. Redev.	\$584,960	\$602,455	\$660,173	9.58%

FUND 105
DEPT 00
DIVISION 00

COMMUNITY REDEVELOPMENT-TIF REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
TAXES					
105-0000-311.01-00	CURRENT	538,847	585,915	765,536	30.66%
**TOTAL TAXES		538,847	585,915	765,536	30.66%
INTERGOVERNMENTAL REVENUE					
105-0000-337.50-10	TOURISM	295	-	-	-%
105-0000-347.40-04	SPECIAL EVENT COLLECTIONS	16,174	-	-	-%
**TOTAL INTERGOVERNMENTAL REVENUE		16,469	-	-	-%
INTEREST & OTHER INCOME					
105-0000-361.10-02	SBA INTEREST	328	-	-	-%
105-0000-366.04-00	OTHER DONATIONS/CONTRIB	400	-	-	-%
**TOTAL INTEREST & OTHER INCOME		728	-	-	-%
OTHER SOURCES					
105-0000-389.90-00	APPROPRIATED RESERVES	-	16,540	(105,363)	(737.02%)
*APPROPRIATED RESERVES		-	16,540	(105,363)	(737.02%)
**TOTAL OTHER SOURCES		-	16,540	(105,363)	(737.02%)
TOTAL COMMUNITY REDEVELOPMENT		556,044	602,455	660,173	9.58%

FUND 105
DEPT 00
DIVISION 00

COMMUNITY REDEVELOPMENT-TIF REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
105-0000-311.01-00 CURRENT	TIF DISTRICT 1	464,525	765,536	
	TIF DISTRICT 2	301,011	-	
105-0000-337.50-10 TOURISM	NO AMOUNT BUDGETED	-	-	
105-0000-347.40-04 SPECIAL EVENT COLLECTIONS	NO AMOUNT BUDGETED	-	-	
105-0000-361.10-02 SBA INTEREST	NO AMOUNT BUDGETED	-	-	
105-0000-366.04-00 OTHER DONATIONS/CONTRIB	NO AMOUNT BUDGETED	-	-	
105-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(105,363)	(105,363)	

FUND 105
DEPT 59
DIVISION 01

COMMUNITY REDEVELOPMENT-TIF EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
5901-ECONOMIC DEVELOPMENT					
OPERATING EXPENDITURES					
105-5901-559.34-10	CONTRACTUAL SERVICES	13,400	1,403	-	(100.00%)
105-5901-559.40-10	TRAVEL & PER DIEM	2,003	5,800	9,390	61.90%
105-5901-559.48-60	SPONSORED EVENTS	243,427	263,978	307,318	16.42%
105-5901-559.49-10	ADVERTISING	11,423	20,638	22,000	6.60%
105-5901-559.52-10	OPERATING SUPPLIES	3,533	1,597	7,500	369.63%
105-5901-559.52-11	DURABLE GOODS	2,232	10,000	3,500	(65.00%)
105-5901-559.52-85	EXP RELATED TO TIF DIST	175	175	175	-%
105-5901-559.55-30	INDIVIDUAL PROPERTY GRANT	29,146	40,000	30,000	(25.00%)
105-5901-559.59-05	TRANSER TO MARINA/SEAPLAN	274,933	258,864	280,290	8.28%
105-5901-559.59-13	BAD DEBT	4,688	-	-	-%
* OPERATING EXPENDITURES		584,960	602,455	660,173	9.58%
TOTAL 5901-ECONOMIC DEVELOPMENT		584,960	602,455	660,173	9.58%
TOTAL COMMUNITY REDEVELOPMENT		584,960	602,455	660,173	9.58%

FUND 105
DEPT 59
DIVISION 01

COMMUNITY REDEVELOPMENT-TIF EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
105-5901-559.34-10	CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
105-5901-559.40-10	TRAVEL & PER DIEM	CRA RELATED WORKSHOPS & TRAINING	1,050	9,390
		ICAS CONVENTION	3,300	-
		FFEA CONFERENCE	2,520	-
		EVENT PLANNING CONVENTIONS/WORKSHOPS	2,520	-
105-5901-559.48-60	SPONSORED EVENTS	PLANES, TUNES & BBQ / SEAPLANE A PALOOZA	160,000	307,318
		VISITORS CENTER SUPPORT	7,500	-
		ROCKTOBERFEST / MONSTER SPLASH	71,318	-
		RHYTHM ON RUBY STREET PARTY	65,000	-
		AFRICAN AMERICAN HERITAGE FESTIVAL	3,500	-
105-5901-559.49-10	ADVERTISING	EVENT SEASON ADVERTISING	22,000	22,000
105-5901-559.52-10	OPERATING SUPPLIES	POWER BOX MAINT/REFURBISHING/RETROFITTING	7,500	7,500
105-5901-559.52-11	DURABLE GOODS	CORD COVERS	3,500	3,500
105-5901-559.52-85	EXP RELATED TO TIF DIST	FL DEPT OF ECONOMIC OPPORTUNITY - STATE FEE	175	175
105-5901-559.55-30	INDIVIDUAL PROPERTY GRANT	FACADE GRANT IMPROVEMENT PROGRAM	30,000	30,000
105-5901-559.59-05	TRANSER TO MARINA/ SEAPLAN	TRANSFER TO SEAPLANE BASE AND MARINA	280,290	280,290
105-5901-559.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-

Police Impacts



Police Impact

Fund 110



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Police Services-2101				
Operating Expenses	75	12,500	128,010	924.08%
Capital Expenses	27,000	9,560	-	(100.00%)
Debt Service	18,976	18,977	18,977	-%
Grand Total Police	\$46,051	\$41,037	\$146,987	258.18%

FUND 110
DEPT 00
DIVISION 00

POLICE IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
110-0000-361.10-02	SBA INTEREST	40	-	-	-%
**TOTAL INTEREST & OTHER INCOME		40	-	-	-%
IMPACT FEES					
110-0000-363.22-01	POLICE IMPACT FEES	65,128	66,011	71,120	7.74%
**TOTAL IMPACT FEES		65,128	66,011	71,120	7.74%
OTHER SOURCES					
110-0000-389.90-00	APPROPRIATED RESERVES	-	(24,974)	75,867	(403.78%)
*APPROPRIATED RESERVES		-	(24,974)	75,867	(403.78%)
**TOTAL OTHER SOURCES		-	(24,974)	75,867	(403.78%)
TOTAL POLICE IMPACTS		65,168	41,037	146,987	258.18%

FUND **110**
DEPT **00**
DIVISION **00**

POLICE IMPACT FEE REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
110-0000-361.10-02 SBA INTEREST	NO AMOUNT BUDGETED	-	-
110-0000-363.22-01 POLICE IMPACT FEES	ESTIMATED POLICE IMPACT FEE REVENUES	71,120	71,120
110-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	75,867	75,867

FUND 110
DEPT 21
DIVISION 01

POLICE PUBLIC SAFETY IMPACT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
110-2101-521.34-10	CONTRACTUAL SERVICES	75	12,500	128,010	924.08%
* OPERATING EXPENDITURES		75	12,500	128,010	924.08%
CAPITAL EXPENDITURES					
110-2101-521.64-15	EQUIP - NEW	-	9,560	-	(100.00%)
110-2101-521.64-25	FUTURE PROJECTS	27,000	-	-	-%
* CAPITAL EXPENDITURES		27,000	9,560	-	(100.00%)
DEBT SERVICE					
110-2101-521.71-05	OTHER	16,248	16,674	17,111	2.62%
110-2101-521.72-05	OTHER	2,728	2,303	1,866	(18.98%)
* DEBT SERVICE		18,976	18,977	18,977	-%
TOTAL POLICE PUBLIC SAFETY		46,051	41,037	146,987	258.18%

FUND 110
DEPT 21
DIVISION 01

POLICE PUBLIC SAFETY IMPACT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
110-2101-521.34-10	CONTRACTUAL SERVICES	ENTERPRISE SAFETY PLAN CONTRACT FOR BODY CAMERAS, EVIDENCE STORAGE, AND TASER EQUIPMENT AND TRAINING	128,010	128,010
110-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
110-2101-521.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
110-2101-521.71-05	OTHER	LCSO RADIO PRINCIPAL	17,111	17,111
110-2101-521.72-05	OTHER	LCSO RADIO INTEREST	1,866	1,866

Fire Impacts



Fire Impact

Fund 111



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Fire Services-2201				
Operating Expenses	-	12,500	-	(100.00%)
Capital Expenses	-	-	120,000	-%
Debt Service	18,976	18,977	18,977	-%
Grand Total Fire	\$18,976	\$31,477	\$138,977	341.52%

FUND 111
DEPT 00
DIVISION 00

FIRE IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
IMPACT FEES					
111-0000-363.22-02	FIRE IMPACT FEES	121,801	123,452	133,004	7.74%
**TOTAL IMPACT FEES		121,801	123,452	133,004	7.74%
OTHER SOURCES					
111-0000-389.90-00	APPROPRIATED RESERVES	-	(91,975)	5,973	(106.49%)
*APPROPRIATED RESERVES		-	(91,975)	5,973	(106.49%)
**TOTAL OTHER SOURCES		-	(91,975)	5,973	(106.49%)
TOTAL FIRE IMPACTS		121,801	31,477	138,977	341.52%

FUND 111
DEPT 00
DIVISION 00

FIRE IMPACT FEE REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
111-0000-363.22-02 FIRE IMPACT FEES	ESTIMATED FIRE IMPACT FEE REVENUE	133,004	133,004	
111-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	5,973	5,973	

FUND 111
DEPT 22
DIVISION 01

FIRE PUBLIC SAFETY IMPACT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
111-2201-522.34-10	CONTRACTUAL SERVICES	-	12,500	-	(100.00%)
* OPERATING EXPENDITURES		-	12,500	-	(100.00%)
CAPITAL EXPENDITURES					
111-2201-522.64-17	EQUIP-NEW VEHICLES	-	-	120,000	-%
* CAPITAL EXPENDITURES		-	-	120,000	-%
DEBT SERVICE					
111-2201-522.71-05	OTHER	16,248	16,674	17,111	2.62%
111-2201-522.72-05	OTHER	2,728	2,303	1,866	(18.98%)
* DEBT SERVICE		18,976	18,977	18,977	-%
TOTAL FIRE PUBLIC SAFETY		18,976	31,477	138,977	341.52%

FUND **111**
DEPT **22**
DIVISION **01**

FIRE PUBLIC SAFETY IMPACT EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
111-2201-522.34-10 CONTRACTUAL SERVICES	NO AMOUNT BUDGETED	-	-
111-2201-522.64-17 EQUIP-NEW VEHICLES	PURCHASE OF RESCUE TRUCK	120,000	120,000
111-2201-522.71-05 OTHER	LCSO RADIO PRINCIPAL	17,111	17,111
111-2201-522.72-05 OTHER	LCSO RADIO INTEREST	-	1,866

Police Forfeitures-State



Police Forfeitures-State

Fund 112



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Police Services-2101				
Personal Services	-	-	-	-%
Operating Expenses	3,625	-	-	-%
Capital Expenses	-	-	-	-%
Grand Total Police	\$3,625	\$-	\$-	-%
Percentage of Fund Budget	0.01%	0.00%	0.00%	

FUND 112
DEPT 21
DIVISION 01

POLICE FORFEITURES-STATE FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
112-2101-521.52-11	DURABLE GOODS	3,625	-	-	-%
* OPERATING EXPENDITURES		3,625	-	-	-%
TOTAL POLICE FORFEITURE-STATE		3,625	-	-	-%



Parks & Recreation Impact



Parks & Recreation Impact

Fund 114



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Parks Management-72				
Operating Expenses	-	30,000	-	(100.00%)
Capital Expenses	30,749	363,761	-	(100.00%)
Grand Total Parks & Rec	\$30,749	\$393,761	\$-	(100.00%)

FUND 114
DEPT 00
DIVISION 00

PARKS & RECREATION IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
IMPACT FEES					
114-0000-363.22-03	PARKS & RECREATION IMPACT	121,851	134,857	145,685	8.03%
**TOTAL IMPACT FEES		121,851	134,857	145,685	8.03%
OTHER SOURCES					
114-0000-389.90-00	APPROPRIATED RESERVES	-	258,904	(145,685)	(156.27%)
*APPROPRIATED RESERVES		-	258,904	(145,685)	(156.27%)
**TOTAL OTHER SOURCES		-	258,904	(145,685)	(156.27%)
TOTAL PARKS & REC IMPACT FEE		121,851	393,761	-	(100.00%)

FUND 114
DEPT 00
DIVISION 00

PARKS & RECREATION IMPACT FEE REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
114-0000-363.22-03 PARKS & RECREATION IMPACT	ESTIMATED PARK IMPACT FEE REVENUE	145,685	145,685	
114-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(145,685)	(145,685)	

FUND 114
DEPT 72
DIVISION See Below

PARKS & RECREATION IMPACT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
7201-PARKS MANAGEMENT					
OPERATING EXPENDITURES					
114-7201-572.34-10	CONTRACTUAL SERVICES	-	30,000	-	(100.00%)
* OPERATING EXPENDITURES		-	30,000	-	(100.00%)
CAPITAL EXPENDITURES					
114-7201-572.64-25	FUTURE PROJECTS	-	11,461	-	(100.00%)
* CAPITAL EXPENDITURES		-	11,461	-	(100.00%)
TOTAL 7201-PARKS MANAGEMENT		-	41,461	-	(100.00%)
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
114-7202-572.64-25	FUTURE PROJECTS	30,749	352,300	-	(100.00%)
* CAPITAL EXPENDITURES		30,749	352,300	-	(100.00%)
TOTAL 7202-COMMUNITY SERVICES		30,749	352,300	-	(100.00%)
TOTAL PARKS & RECREATION IMPACTS		30,749	393,761	-	(100.00%)

FUND 114
DEPT 72
DIVISION See Below

PARKS & RECREATION IMPACT FEE EXPENDITURES

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
7201-PARKS MANAGEMENT				
114-7201-572.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-	-
114-7201-572.34- CONTRACTUAL SERVICES				
10	NO AMOUNT BUDGETED	-	-	-
7202-PARKS MANAGEMENT				
114-7202-572.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-	-

Building Permits Fund



Building Permits

Fund 115*



* Fund established in FY2018

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Building Permits				
Operating Expenses	-	-	-	-%
Capital Expenses	-	-	-	-%
Debt	-	-	-	-%
Transfers & Other	-	-	-	-%
Grand Total Building Permits	\$-	\$-	\$-	-%

FUND 115
DEPT 00
DIVISION 00

BUILDING PERMIT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
115-0000-381.01-01	TRANSFERS FROM GENERAL	178,240	238,151	122,446	(48.58%)
115-0000-389.90-00	APPROPRIATED RESERVES	-	(238,151)	(122,446)	(48.58%)
*APPROPRIATED RESERVES		178,240	-	-	-%
**TOTAL OTHER SOURCES		178,240	-	-	-%
TOTAL BUILDING PERMITS		178,240	-	-	-%

FUND 115
DEPT 00
DIVISION 00

BUILDING PERMIT FEE REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
115-0000-381.01-01 TRANSFERS FROM GENERAL	TRANSFER FROM GENERAL FUND	122,446	122,446	
115-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(122,446)	(122,446)	

Freedom Flag Maintenance Fund



Freedom Flag Maintenance Fund

Fund 117



Budget Summary				
	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
Department Summary				

FUND 117
DEPT 00
DIVISION 00

FREEDOM FLAG MAINTENANCE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
	NO REVENUES BUDGETED				

FUND 117
DEPT 00
DIVISION 00

FREEDOM FLAG MAINTENANCE REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
	NO REVENUE BUDGETED		

FUND
DEPT
DIVISION

FREEDOM FLAG MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24

FUND
DEPT
DIVISION

FREEDOM FLAG MAINTENANCE EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	

Citizen Donation Fund



Budget Summary				
	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
Department Summary				
Library-7101				
Capital Expenses	242	1,350	-	(100.00%)
Grand Total Freedom Flag	\$242	\$1,350	\$-	(100.00%)

FUND 119
DEPT 00
DIVISION 00

CITIZEN DONATION FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
119-0000-366.19-05	TAVARES LIB BOOK DRIVE	250	1,350	-	(100.00%)
**TOTAL INTEREST & OTHER INCOME		250	1,350	-	(100.00%)
TOTAL FREEDOM FLAG MAINTENANCE FUND		250	1,350	-	(100.00%)

FUND 119
DEPT 00
DIVISION 00

CITIZEN DONATION FUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
	NO REVENUE BUDGETED		

FUND 119
DEPT 71
DIVISION 01

CITIZEN DONATION FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
CAPITAL EXPENDITURES					
119-7101-571.66-20	MAJOR COLLECTIONS BOOKS	242	1,350	-	(100.00%)
* CAPITAL EXPENDITURES		242	1,350	-	(100.00%)
TOTAL FREEDOM FLAG MAINT FUND		242	1,350	-	(100.00%)

FUND 119
DEPT 71
DIVISION 01

CITIZEN DONATION FUND EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
119-7101-571.66-20 MAJOR COLLECTIONS BOOKS	NO AMOUNT BUDGETED	-	-

Fire Assessment



Fire Assessment

Fund 122



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Fire Assessment				
Operating Expenses	6,336	-	-	-%
Transfers & Others	1,892,750	1,940,407	2,031,288	4.68%
Grand Total Fire Assessment	\$1,899,086	\$1,940,407	\$2,031,288	4.68%

FUND 122
DEPT 00
DIVISION 00

FIRE ASSESSMENT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
ASSESSMENTS					
122-0000-363.10-01	FIRE ASSESSMENTS	1,937,195	1,940,407	2,031,288	4.68%
**TOTAL SUNSET VIEW PROJECT ASSESSMENTS		1,937,195	1,940,407	2,031,288	4.68%
TOTAL FIRE ASSESSMENT FEE		1,937,195	1,940,407	2,031,288	4.68%

FUND 122
DEPT 00
DIVISION 00

FIRE ASSESSMENT FEE REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
122-0000-363.10-01 FIRE ASSESSMENTS	ESTIMATED FIRE ASSESSMENTS REVENUE	2,031,288	2,031,288

FUND 122
DEPT 22
DIVISION 01

FIRE ASSESSMENT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
122-2201-522.59-13	BAD DEBT	6,336	-	-	-%
* OPERATING EXPENDITURES		6,336	-	-	-%
APPROPRIATED RESERVES					
122-2201-522.91-01	TRANSFERS TO GENERAL FUND	1,892,750	1,940,407	2,031,288	4.68%
* APPROPRIATED RESERVES		1,892,750	1,940,407	2,031,288	4.68%
TOTAL FIRE ASSESSMENT FEE		1,899,086	1,940,407	2,031,288	4.68%

FUND 122
DEPT 22
DIVISION 01

FIRE ASSESSMENT FEE EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
122-2201-522.59-13 BAD DEBT	NO AMOUNT BUDGETED	-	-
122-2201-522.91-01 TRANSFERS TO GENERAL FUND	TRANSFER FIRE ASSESSMENT REVENUE TO GENERAL FUND	2,031,288	2,031,288

Infrastructure Sales Tax



Infrastructure Sales Tax

Fund 150

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Finance-1301				
Information Technology-1302				
Capital Expenses	21,777	-	-	-%
Total Information Technology	21,777	-	-	-%
Physical Environment-41				
Capital Expenses	76,902	-	-	-%
Total Physical Environment	76,902	-	-	-%
Parks & Recreation-72				
Capital Expenses	13,874	-	-	-%
Total Parks & Recreation	13,874	-	-	-%
Grand Total Infrastructure	\$112,553	\$-	\$-	-%
Category Summary				
Capital Expenses	112,553	-	-	-%
Grand Total Infrastructure	\$112,553	\$-	\$-	-%

FUND 150
DEPT 00
DIVISION 00

INFRASTRUCTURE SALES TAX REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
150-0000-361.10-02	SBA INTEREST	7,179	-	-	-%
**TOTAL INTEREST & OTHER INCOME		7,179	-	-	-%
TOTAL INFRASTRUCTURE SALES TAX		7,179	-	-	-%

FUND 150
DEPT 00
DIVISION 00

INFRASTRUCTURE SALES TAX REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	

FUND 150
DEPT See Below
DIVISION 02

INFRASTRUCTURE SALES TAX EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
1302-INFORMATION TECH SERVICES					
CAPITAL EXPENDITURES					
150-1302-513.64-10	EQUIP - REPLACEMENT	21,777	-	-	-%
* CAPITAL EXPENDITURES		21,777	-	-	-%
TOTAL 1302-INFORMATION TECH SERVICES		21,777	-	-	-%
4102-STREET MAINTENANCE					
CAPITAL EXPENDITURES					
150-4102-541.64-15	EQUIP - NEW	76,902	-	-	-%
* CAPITAL EXPENDITURES		76,902	-	-	-%
TOTAL 4102-STREET MAINTENANCE		76,902	-	-	-%
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
150-7202-572.64-10	EQUIP - REPLACEMENT	13,874	-	-	-%
* CAPITAL EXPENDITURES		13,874	-	-	-%
TOTAL 7202-COMMUNITY SERVICES		13,874	-	-	-%
TOTAL INFRASTRUCTURE SALES TAX		112,553	-	-	-%

FUND 150
DEPT See Below
DIVISION 02

INFRASTRUCTURE SALES TAX EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
1302-INFORMATION TECHNOLOGY				
150-1302-513.64-10 NO AMOUNT BUDGETED	NO AMOUNT BUDGETED	-	-	-
4102-STREETS AND ROADS				
150-4102-541.64-15 NO AMOUNT BUDGETED	NO AMOUNT BUDGETED	-	-	-
7202-PARKS AND RECREATION				
150-7202-572.64-10 NO AMOUNT BUDGETED	NO AMOUNT BUDGETED	-	-	-
-COMMUNITY SERVICES				

Grant Fund



Grant Fund

Fund 151

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Police-21				
Capital Expenses	4,062	102,210	-	(100.00%)
Total Police	4,062	102,210	-	(100.00%)
Fire-22				
Personal Services	-	141,544	241,465	70.59%
Total Fire	-	141,544	241,465	70.59%
Solid Waste-34				
Capital Expenses	1,662,242	5,760,788	-	(100.00%)
Total Solid Waste	1,662,242	5,760,788	-	(100.00%)
Stormwater-38				
Capital Expenses	1,300	1,137,610	-	(100.00%)
Total Stormwater	1,300	1,137,610	-	(100.00%)
Physical Environment-71				
Operating Expenses	-	1,200	-	(100.00%)
Total Physical Environment	-	1,200	-	(100.00%)
Library-72				
Capital Expenses	368,766	277,548	-	(100.00%)
Total Library	368,766	277,548	-	(100.00%)
Parks Management and Community Services-73				
Capital Expenses	61,810	-	-	-%
Total Parks Management and Community Services	61,810	-	-	-%
Pavilion on the Lake-75				
Operating Expenses	10,000	-	-	-%
Total Pavilion on the Lake	10,000	-	-	-%
Wootton Park Maintenance-				
Grand Total Grant Fund	\$2,108,180	\$7,420,900	\$241,465	(96.75%)
Category Summary				
Personal Services	-	141,544	241,465	70.59%
Operating Expenses	10,000	1,200	-	(100.00%)
Capital Expenses	2,098,180	7,278,156	-	(100.00%)
Grand Total Grant Fund	\$2,108,180	\$7,420,900	\$241,465	(96.75%)

FUND 151
DEPT 00
DIVISION 00

GRANT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
GRANTS - FEDERAL AND STATE					
151-0000-331.20-11	BYRNE FORMULA GRANTS	4,062	74,331	-	(100.00%)
151-0000-331.25-11	FEMA GRANTS	-	141,544	241,465	70.59%
151-0000-331.60-09	FDEP LPA0695	-	200,000	-	(100.00%)
151-0000-331.60-10	FDEP NS113	-	176,955	-	(100.00%)
**TOTAL GRANTS - FEDERAL AND STATE		4,062	592,830	241,465	(59.27%)
INTERGOVERNMENTAL REVENUE					
151-0000-337.10-10	LAKE COUNTY WATER AUTH.	1,300	376,955	-	(100.00%)
151-0000-337.30-01	LCWA - AESOP POND	-	276,400	-	(100.00%)
151-0000-337.30-04	LK TECH LC WK FORCE DEV	1,706,811	-	-	-%
151-0000-337.50-10	TOURISM	10,000	-	-	-%
151-0000-337.70-30	CDBG GRANTS	458,143	-	-	-%
151-0000-337.70-60	LIBRARY	-	1,200	-	(100.00%)
151-0000-337.70-75	YMCA	52,297	-	-	-%
**TOTAL INTERGOVERNMENTAL REVENUE		2,228,551	654,555	-	(100.00%)
OTHER SOURCES					
151-0000-389.90-00	APPROPRIATED RESERVES	-	6,173,515	-	(100.00%)
*APPROPRIATED RESERVES		-	6,173,515	-	(100.00%)
**TOTAL OTHER SOURCES		-	6,173,515	-	(100.00%)
TOTAL GRANT FUND		2,232,613	7,420,900	241,465	(96.75%)

FUND **151**
DEPT **00**
DIVISION **00**

GRANT FUND REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
151-0000-331.20-11 BYRNE FORMULA GRANTS	NO AMOUNT BUDGETED	-	-	-
151-0000-331.25-11 FEMA GRANTS	FEMA STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE GRANT (SAFER) FOR THREE FIREFIGHTERS	241,465	241,465	241,465
151-0000-331.60-09 FDEP LPA0695	NO AMOUNT BUDGETED	-	-	-
151-0000-331.60-10 FDEP NS113	NO AMOUNT BUDGETED	-	-	-
151-0000-337.10-10 LAKE COUNTY WATER AUTH.	NO AMOUNT BUDGETED	-	-	-
151-0000-337.30-01 LCWA - AESOP POND	NO AMOUNT BUDGETED	-	-	-
151-0000-337.30-04 LK TECH LC WK FORCE DEV	NO AMOUNT BUDGETED	-	-	-
151-0000-337.50-10 TOURISM	NO AMOUNT BUDGETED	-	-	-
151-0000-337.70-30 CDBG GRANTS	NO AMOUNT BUDGETED	-	-	-
151-0000-337.70-60 LIBRARY	NO AMOUNT BUDGETED	-	-	-
151-0000-337.70-75 YMCA	NO AMOUNT BUDGETED	-	-	-

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
2101-POLICE SERVICES					
CAPITAL EXPENDITURES					
151-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	-	70,000	-	(100.00%)
151-2101-521.64-15	EQUIP - NEW	4,062	32,210	-	(100.00%)
* CAPITAL EXPENDITURES		4,062	102,210	-	(100.00%)
TOTAL 2101-POLICE SERVICES		4,062	102,210	-	(100.00%)
2201-FIRE SUPPRESSION					
SALARIES AND BENEFITS					
151-2201-522.12-10	REGULAR SALARIES	-	51,009	92,031	80.42%
151-2201-522.21-10	FICA / MED TAXES	-	3,902	7,041	80.45%
151-2201-522.22-20	FL STATE RETIREMENT	-	17,058	30,890	81.09%
151-2201-522.23-10	HEALTH INSURANCE	-	9,764	15,291	56.61%
151-2201-522.23-15	DENTAL INSURANCE	-	510	722	41.57%
151-2201-522.23-20	LIFE INSURANCE	-	295	520	76.27%
151-2201-522.23-21	SHORT-TERM DISABILITY	-	220	389	76.82%
151-2201-522.23-30	DEPENDENT HEALTH INSURANC	-	16,416	25,708	56.60%
151-2201-522.23-35	DEPENDENT DENTAL INSURANC	-	1,057	1,494	41.34%
151-2201-522.23-40	LONG TERM DISABILITY	-	135	238	76.30%
151-2201-522.24-10	WORKERS' COMPENSATION	-	2,535	2,752	8.56%
* SALARIES AND BENEFITS		-	102,901	177,076	72.08%
TOTAL 2201-FIRE SERVICES		-	102,901	177,076	72.08%
2202-ALS					
SALARIES AND BENEFITS					
151-2202-522.12-10	REGULAR SALARIES	-	19,155	33,466	74.71%
151-2202-522.21-10	FICA / MED TAXES	-	1,465	2,560	74.74%
151-2202-522.22-20	FL STATE RETIREMENT	-	6,406	11,233	75.35%
151-2202-522.23-10	HEALTH INSURANCE	-	3,667	5,560	51.62%
151-2202-522.23-15	DENTAL INSURANCE	-	191	262	37.17%
151-2202-522.23-20	LIFE INSURANCE	-	111	189	70.27%
151-2202-522.23-21	SHORT-TERM DISABILITY	-	83	141	69.88%
151-2202-522.23-30	DEPENDENT HEALTH INSURANC	-	6,165	9,348	51.63%
151-2202-522.23-35	DEPENDENT DENTAL INSURANC	-	397	543	36.78%
151-2202-522.23-40	LONG TERM DISABILITY	-	51	86	68.63%
151-2202-522.24-10	WORKERS' COMPENSATION	-	952	1,001	5.15%
* SALARIES AND BENEFITS		-	38,643	64,389	66.63%
TOTAL 2202-ALS		-	38,643	64,389	66.63%
3401-SANITATION					
CAPITAL EXPENDITURES					
151-3401-534.64-28	LK TECH LC WK FORCE DEV M	1,320,971	2,116,121	-	(100.00%)
151-3401-534.64-29	LAKE TECH HB5001	341,271	3,644,667	-	(100.00%)
* CAPITAL EXPENDITURES		1,662,242	5,760,788	-	(100.00%)
TOTAL 3401-SANITATION		1,662,242	5,760,788	-	(100.00%)
3801-STORMWATER					
CAPITAL EXPENDITURES					
151-3801-538.63-51	AESOP RETENT POND	1,300	278,700	-	(100.00%)
151-3801-538.63-52	PW FAC RETENT POND	-	105,000	-	(100.00%)
151-3801-538.65-77	LCWA	-	376,955	-	(100.00%)
151-3801-538.65-90	FDEP LPA0695	-	200,000	-	(100.00%)
151-3801-538.65-91	FDEP NS113	-	176,955	-	(100.00%)
* CAPITAL EXPENDITURES		1,300	1,137,610	-	(100.00%)
TOTAL 3801-PUBLIC WORKS ADMINISTRATION		1,300	1,137,610	-	(100.00%)

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
7101-LIBRARY					
OPERATING EXPENDITURES					
151-7101-571.48-40	ADULT PROGRAMS & EXHIBITS	-	1,200	-	(100.00%)
*	OPERATING EXPENDITURES	-	1,200	-	(100.00%)
TOTAL 7101-LIBRARY		-	1,200	-	(100.00%)
7201-PARKS					
CAPITAL EXPENDITURES					
151-7201-572.63-80	PARK IMPROVEMENTS	309,469	-	-	-%
151-7201-572.64-25	FUTURE PROJECTS	-	36,845	-	(100.00%)
*	CAPITAL EXPENDITURES	309,469	36,845	-	(100.00%)
TOTAL 7201-PARKS		309,469	36,845	-	(100.00%)
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
151-7202-572.64-25	FUTURE PROJECTS	59,297	240,703	-	(100.00%)
*	CAPITAL EXPENDITURES	59,297	240,703	-	(100.00%)
TOTAL 7202-COMMUNITY SERVICES		59,297	240,703	-	(100.00%)
7501-PAVILION					
OPERATING EXPENDITURES					
151-7501-575.49-10	ADVERTISING	10,000	-	-	-%
*	OPERATING EXPENDITURES	10,000	-	-	-%
TOTAL 7501-PAVILION		10,000	-	-	-%
TOTAL GRANT FUND EXPENDITURES		2,046,370	7,420,900	241,465	(96.75%)

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION			DETAIL	ADOPTED BUDGET 2024-2025
2101-POLICE SERVICES				
151-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
151-2101-521.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
2201-FIRE SUPPRESSION				
151-2201-522.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	92,031	92,031
151-2201-522.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	7,041	7,041
151-2201-522.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	30,890	30,890
151-2201-522.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	15,291	15,291
151-2201-522.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	722	722
151-2201-522.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	520	520
151-2201-522.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	389	389
151-2201-522.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	25,708	25,708
151-2201-522.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,494	1,494
151-2201-522.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	238	238
151-2201-522.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	2,752	2,752
3401-SANITATION				
151-3401-534.64-28	LK TECH LC WK FORCE DEV M	NO AMOUNT BUDGETED	-	-
151-3401-534.64-29	LAKE TECH HB5001	NO AMOUNT BUDGETED	-	-
3801-STORMWATER				
151-3801-538.63-51	AESOP RETENT POND	NO AMOUNT BUDGETED	-	-
151-3801-538.63-52	PW FAC RETENT POND	NO AMOUNT BUDGETED	-	-
151-3801-538.65-77	LCWA	NO AMOUNT BUDGETED	-	-
151-3801-538.65-90	FDEP LPA0695	NO AMOUNT BUDGETED	-	-
151-3801-538.65-91	FDEP NS113	NO AMOUNT BUDGETED	-	-

FUND 151
DEPT See Below
DIVISION See Below

GRANT FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION			COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
7101-LIBRARY					
151-7101-571.48-40	ADULT PROGRAMS & EXHIBITS		NO AMOUNT BUDGETED	-	
7201-PARKS MANAGEMENT					
151-7201-572.63-80	PARK IMPROVEMENTS		NO AMOUNT BUDGETED	-	
151-7201-572.64-25	FUTURE PROJECTS		NO AMOUNT BUDGETED	-	
7202-COMMUNITY SERVICES					
151-7202-572.64-25	FUTURE PROJECTS		NO AMOUNT BUDGETED	-	
7301-SPLASH PARK					
151-7301-572.63-80	PARK IMPROVEMENTS		NO AMOUNT BUDGETED	-	
7501-PAVILION					
151-7501-575.49-10	ADVERTISING		NO AMOUNT BUDGETED	-	

Infrastructure Sales Tax Fund 1/1/2018



Infrastructure Sales Tax 1/1/2018

Fund 152

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Admin-12				
Debt Service	575,595	504,170	504,673	0.10%
Total Admin	575,595	504,170	504,673	0.10%
Finance-1301				
Capital Expenses	23,443	-	-	-%
Total Finance	23,443	-	-	-%
Information Technology-1302				
Capital Expenses	-	-	50,545	-%
Total Information Technology	-	-	50,545	-%
Fleet Management-19				
Capital Expenses	-	82,408	59,558	(27.73%)
Total Fleet Management	-	82,408	59,558	(27.73%)
Police-21				
Capital Expenses	-	-	212,000	-%
Total Police	-	-	212,000	-%
Fire Services-22				
Debt Service	1,223,277	1,223,817	1,222,581	(0.10%)
Total Fire Services	1,223,277	1,223,817	1,222,581	(0.10%)
Physical Environment-41				
Capital Expenses	-	757,834	481,750	(36.43%)
Total Physical Environment	-	757,834	481,750	(36.43%)
Seaplane Base & Marina-43				
Capital Expenses	-	103,018	-	(100.00%)
Total Seaplane Base & Marina	-	103,018	-	(100.00%)
Community Services-72				
Capital Expenses	30,757	143,120	92,230	(35.56%)
Total Community Services	30,757	143,120	92,230	(35.56%)
Grand Total Infrastructure	\$1,853,072	\$2,814,367	\$2,623,337	(6.79%)
Category Summary				
Capital Expenses	54,200	1,201,850	896,083	(25.44%)
Debt Service	1,798,872	1,727,987	1,727,254	(0.04%)
Grand Total Infrastructure	\$1,853,072	\$2,929,837	\$2,623,337	(10.46%)

FUND 152
DEPT 00
DIVISION 00

INFRASTRUCTURE SALES TAX - 1/1/2018 REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
TAXES					
152-0000-312.60-00	INFRASTRUCTURE SURTAX	2,429,422	2,516,137	2,488,791	(1.09%)
**TOTAL TAXES		2,429,422	2,516,137	2,488,791	(1.09%)
INTEREST & OTHER INCOME					
152-0000-361.10-01	INTEREST INCOME	5	-	-	-%
**TOTAL INTEREST & OTHER INCOME		5	-	-	-%
OTHER SOURCES					
152-0000-381.04-02	TRANSFERS FROM SANITATION	144,575	-	-	-%
152-0000-389.90-00	APPROPRIATED RESERVES	-	413,700	134,546	(67.48%)
*APPROPRIATED RESERVES		144,575	413,700	134,546	(67.48%)
**TOTAL OTHER SOURCES		144,575	413,700	134,546	(67.48%)
TOTAL INFRASTRUCTURE SALES TAX		2,574,002	2,929,837	2,623,337	(10.46%)

FUND 152
DEPT 00
DIVISION 00

INFRASTRUCTURE SALES TAX - 1/1/2018 REVENUES

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
152-0000-312.60-00 INFRASTRUCTURE SURTAX	ESTIMATED INFRASTRUCTURE SALES TAX REVENUE	2,488,791	2,488,791	
152-0000-361.10-01 INTEREST INCOME	NO AMOUNT BUDGETED	-	-	
152-0000-381.04-02 TRANSFERS FROM SANITATION	NO AMOUNT BUDGETED	-	-	
152-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	134,546	134,546	

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX 1/1/2018 EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
1201-ADMIN					
DEBT SERVICE					
152-1201-512.71-05	OTHER	390,000	374,000	384,000	2.67%
152-1201-512.72-05	OTHER	185,595	130,170	120,673	(7.30%)
* DEBT SERVICE		575,595	504,170	504,673	0.10%
TOTAL 1201-ADMIN		575,595	504,170	504,673	0.10%
1301-FINANCE					
CAPITAL EXPENDITURES					
152-1301-513.64-10	EQUIP - REPLACEMENT	23,443	-	-	-%
* CAPITAL EXPENDITURES		23,443	-	-	-%
TOTAL 1301-FINANCE		23,443	-	-	-%
1302-INFORMATION TECH SERVICES					
CAPITAL EXPENDITURES					
152-1302-513.64-10	EQUIP - REPLACEMENT	-	-	50,545	-%
* CAPITAL EXPENDITURES		-	-	50,545	-%
TOTAL 1302-INFORMATION TECH SERVICES		-	-	50,545	-%
1901-FLEET MANAGEMENT					
CAPITAL EXPENDITURES					
152-1901-549.64-11	EQUIP-VEHICLE REPLACEMENT	-	82,408	59,558	(27.73%)
* CAPITAL EXPENDITURES		-	82,408	59,558	(27.73%)
TOTAL 1901-FLEET MANAGEMENT		-	82,408	59,558	(27.73%)
2101-POLICE SERVICES					
CAPITAL EXPENDITURES					
152-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	212,000	-%
* CAPITAL EXPENDITURES		-	-	212,000	-%
TOTAL 2101-POLICE SERVICES		-	-	212,000	-%
2201-FIRE SERVICES					
DEBT SERVICE					
152-2201-522.71-05	OTHER	925,000	952,000	978,000	2.73%
152-2201-522.72-05	OTHER	298,277	271,817	244,581	(10.02%)
* DEBT SERVICE		1,223,277	1,223,817	1,222,581	(0.10%)
TOTAL 2201-FIRE SERVICES		1,223,277	1,223,817	1,222,581	(0.10%)
4101-FACILITIES MANAGEMENT					
CAPITAL EXPENDITURES					
152-4101-541.64-10	EQUIP - REPLACEMENT	-	-	36,750	-%
152-4101-541.64-25	FUTURE PROJECTS	-	83,472	-	(100.00%)
* CAPITAL EXPENDITURES		-	83,472	36,750	(55.97%)
TOTAL 4101-FACILITIES MANAGEMENT		-	83,472	36,750	(55.97%)
4102-STREET MANAGEMENT					
CAPITAL EXPENDITURES					
152-4102-541.63-30	PAVING	-	326,440	400,000	22.53%
152-4102-541.64-25	FUTURE PROJECTS	-	347,922	45,000	(87.07%)
* CAPITAL EXPENDITURES		-	674,362	445,000	(34.01%)
TOTAL 4102-STREET MANAGEMENT		-	674,362	445,000	(34.01%)
4304-SEAPLANE BASE & MARINA					

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX 1/1/2018 EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
CAPITAL EXPENDITURES					
152-4304-543.64-25	FUTURE PROJECTS	-	103,018	-	(100.00%)
* CAPITAL EXPENDITURES		-	103,018	-	(100.00%)
TOTAL 4304-SEAPLANE BASE & MARINA		-	103,018	-	(100.00%)
7201-PARKS MANAGEMENT					
CAPITAL EXPENDITURES					
152-7201-572.64-10	EQUIP - REPLACEMENT	-	10,120	-	(100.00%)
152-7201-572.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	64,230	-%
152-7201-572.64-25	FUTURE PROJECTS	-	33,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	43,120	64,230	48.96%
TOTAL 7201-PARKS MANAGEMENT		-	43,120	64,230	48.96%
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					
152-7202-572.64-10	EQUIP - REPLACEMENT	-	-	28,000	-%
152-7202-572.64-11	EQUIP-VEHICLE REPLACEMENT	30,757	-	-	-%
152-7202-572.64-25	FUTURE PROJECTS	-	100,000	-	(100.00%)
* CAPITAL EXPENDITURES		30,757	100,000	28,000	(72.00%)
TOTAL 7202-COMMUNITY SERVICES		30,757	100,000	28,000	(72.00%)
7301-SPLASH PARK					
CAPITAL EXPENDITURES					
152-7301-572.64-25	FUTURE PROJECTS	-	9,000	-	(100.00%)
* CAPITAL EXPENDITURES		-	9,000	-	(100.00%)
TOTAL 7301-SPLASH PARK		-	9,000	-	(100.00%)
TOTAL INFRASTRUCTURE SALES TAX		1,853,072	2,823,367	2,623,337	(7.08%)

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX - 1/1/2018 EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
1201-ADMINISTRATION				
152-1201-512.71-05	OTHER	CIRNS 2020 A PRINCIPAL MARCH (POL VEH)	17,000	384,000
		CIRNS 2022 PRINCIPAL JULY (50% PW FACILITY)	87,000	-
		CIRNS 2022 A PRINCIPAL JULY (FIRE LADDER TRUCK)	44,000	-
		CIRNS 2022 A PRINCIPAL JANUARY (FIRE LADDER TRUCK)	43,000	-
		CIRNS 2020 B PRINCIPAL SEPTEMBER (SMALL PROJECTS)	88,000	-
		CIRNS 2020 B PRINCIPAL MARCH (SMALL PROJECTS)	87,000	-
		CIRNS 2020 A PRINCIPAL SEPTEMBER (POL VEH)	18,000	-
152-1201-512.72-05	OTHER	CIRNS 2020 A INTEREST MARCH	652	120,673
		CIRNS 2022 INTEREST JULY	36,527	-
		CIRNS 2022 INTEREST JANUARY	36,527	-
		CIRNS 2022 A INTEREST JULY (FIRE LADDER TRUCK)	14,262	-
		CIRNS 2022 A INTEREST JANUARY (FIRE LADDER TRUCK)	15,021	-
		CIRNS 2020 B INTEREST SEPTEMBER	8,190	-
		CIRNS 2020 B INTEREST MARCH	8,968	-
		CIRNS 2020 A INTEREST SEPTEMBER	526	-
1301-FINANCE				
152-1301-513.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
1302-INFORMATION TECHNOLOGY				
152-1302-513.64-10	EQUIP - REPLACEMENT	NETWORK FILE SERVER AND AGREGATE SWITCH	50,545	50,545
1901-FLEET MANAGEMENT				
152-1901-549.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE VEHICLE #115 CAB & CHASSIS	59,558	59,558
2101-POLICE				
152-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	FOUR NEW CARS AND OUTFITTING	212,000	212,000
2201-FIRE				
152-2201-522.71-05	OTHER	PUBLIC SAFETY CIRNS 2016 PRINCIPAL OCTOBER	766,000	978,000
		REFUNDING REVENUE NOTE 2017 PRINCIPAL FEBRUARY	212,000	-
152-2201-522.72-05	OTHER	PUBLIC SAFETY CIRNS 2016 INTEREST APRIL	100,315	244,581
		REFUNDING REVENUE NOTE 2017 INTEREST FEBRUARY	23,306	-
		REFUNDING REVENUE NOTE 2017 INTEREST AUGUST	20,645	-
		PUBLIC SAFETY CIRMS 2016 INTEREST OCTOBER	100,315	-
3801-FACILITIES MANAGEMENT				
152-3801-538.63-51	AESOP RETENT POND	NO AMOUNT BUDGETED	-	-
4101-STREETS MANAGEMENT				
152-4101-541.64-10	EQUIP - REPLACEMENT	2025 TRANSIT CONNECT VAN FOR CUSTODIAL POSITION ADDED IN 2023	36,750	36,750
152-4101-541.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
4102-SEAPLANE BASE AND MARINA				
152-4102-541.63-30	PAVING	ROAD PAVING AND MICRORESURFACING	400,000	400,000

FUND 152
DEPT See Below
DIVISION See Below

INFRASTRUCTURE SALES TAX - 1/1/2018 EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
152-4102-541.64-25 FUTURE PROJECTS	DOUBLE DECKER PARKING GARAGE CONCEPT PLAN	45,000	45,000
4304-PARKS MANAGEMENT			
152-4304-543.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
7201-PARKS MANAGEMENT			
152-7201-572.64-10 EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
152-7201-572.64-11 EQUIP-VEHICLE REPLACEMENT	REPLACE 2006 4X4 CREW CAB TRUCK #452 WITH NEW VEHICLE. THIS VEHICLE IS NO LONGER RELIABLE AND HAS STALLED WHEN PULLING THE TRAILER WITH LANDSCAPING EQUIPMENT. 52457 MILES	64,230	64,230
152-7201-572.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

American Rescue Plan Act



American Rescue Plan Act

Fund 155



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Administration-15				
Capital Expenses	51,855	-	-	-%
Total Administration	51,855	-	-	-%
Community Development-21				
Capital Expenses	351,327	-	-	-%
Total Community Development	351,327	-	-	-%
City Clerk-22				
Personal Services	-	300,000	-	(100.00%)
Capital Expenses	345,904	34,219	-	(100.00%)
Total City Clerk	345,904	334,219	-	(100.00%)
Police-38				
Capital Expenses	839,601	2,264,723	-	(100.00%)
Total Police	839,601	2,264,723	-	(100.00%)
Fire Service-41				
Capital Expenses	1,963,415	561,802	-	(100.00%)
Total Fire Service	1,963,415	561,802	-	(100.00%)
Sanitation-43				
Capital Expenses	11,600	531,350	-	(100.00%)
Total Sanitation	11,600	531,350	-	(100.00%)
Stormwater-72				
Capital Expenses	364,882	31,260	-	(100.00%)
Total Stormwater	364,882	31,260	-	(100.00%)
Seaplane Base & Marina-				
Capital Expenses	(287,280)	(25,341)	-	(100.00%)
Total Seaplane Base & Mari	(287,280)	(25,341)	-	(100.00%)

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Community Services-72				
Capital Expenses	287,280	25,341	-	(100.00%)
Total Community Services	287,280	25,341	-	(100.00%)
Grand Total ARPA	\$3,928,584	\$3,723,354	\$-	(100.00%)
Category Summary				
Personal Services	-	300,000	-	(100.00%)
Capital Expenses	3,928,584	3,423,354	-	(100.00%)
Grand Total ARPA	\$3,928,584	\$3,723,354	\$-	(100.00%)

FUND 155
DEPT 00
DIVISION 00

ARPA

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
GRANTS - FEDERAL AND STATE					
155-0000-331.10-10	ARPA GRANT - NEU \$1.9T	3,928,584	-	-	-%
**TOTAL GRANTS - FEDERAL AND STATE		3,928,584	-	-	-%
OTHER SOURCES					
155-0000-389.90-00	APPROPRIATED RESERVES	-	3,723,354	-	(100.00%)
*APPROPRIATED RESERVES		-	3,723,354	-	(100.00%)
**TOTAL OTHER SOURCES		-	3,723,354	-	(100.00%)
TOTAL ARPA		3,928,584	3,723,354	-	(100.00%)

FUND 155
DEPT 00
DIVISION 00

ARPA

				ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS		DETAIL		
155-0000-331.10-10 ARPA GRANT - NEU \$1.9T	NO AMOUNT BUDGETED			-	-

FUND 155
DEPT See Below
DIVISION See Below

ARPA

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
1501-COMMUNITY DEVELOPMENT					
CAPITAL EXPENDITURES					
155-1501-515.64-25	FUTURE PROJECTS	51,855	-	-	-%
* CAPITAL EXPENDITURES		51,855	-	-	-%
TOTAL 1501-COMMUNITY DEVELOPMENT		51,855	-	-	-%
2101-POLICE SERVICES					
CAPITAL EXPENDITURES					
155-2101-521.64-11	EQUIP-VEHICLE REPLACEMENT	351,327	-	-	-%
* CAPITAL EXPENDITURES		351,327	-	-	-%
TOTAL 2101-POLICE SERVICES		351,327	-	-	-%
2201-FIRE SERVICES					
SALARIES AND BENEFITS					
155-2201-522.12-10	REGULAR SALARIES	-	300,000	-	(100.00%)
* SALARIES AND BENEFITS		-	300,000	-	(100.00%)
CAPITAL EXPENDITURES					
155-2201-522.64-25	FUTURE PROJECTS	345,904	34,219	-	(100.00%)
* CAPITAL EXPENDITURES		345,904	34,219	-	(100.00%)
TOTAL 2201-FIRE SERVICES		345,904	334,219	-	(100.00%)
3801-STORMWATER					
CAPITAL EXPENDITURES					
155-3801-538.64-25	FUTURE PROJECTS	839,601	2,264,723	-	(100.00%)
* CAPITAL EXPENDITURES		839,601	2,264,723	-	(100.00%)
TOTAL 3801-STORMWATER		839,601	2,264,723	-	(100.00%)
4101-FACILITIES MANAGEMENT					
CAPITAL EXPENDITURES					
155-4101-541.64-25	FUTURE PROJECTS	1,060,875	424,280	-	(100.00%)
* CAPITAL EXPENDITURES		1,060,875	424,280	-	(100.00%)
TOTAL 4101-FACILITIES MANAGEMENT		1,060,875	424,280	-	(100.00%)
4102-STREET MANAGEMENT					
CAPITAL EXPENDITURES					
155-4102-541.64-25	FUTURE PROJECTS	902,540	137,522	-	(100.00%)
* CAPITAL EXPENDITURES		902,540	137,522	-	(100.00%)
TOTAL 4102-STREET MANAGEMENT		902,540	137,522	-	(100.00%)
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
155-4304-543.64-25	FUTURE PROJECTS	11,600	531,350	-	(100.00%)
* CAPITAL EXPENDITURES		11,600	531,350	-	(100.00%)
TOTAL 4304-SEAPLANE BASE & MARINA		11,600	531,350	-	(100.00%)
7201-PARKS MANAGEMENT					
CAPITAL EXPENDITURES					
155-7201-572.64-25	FUTURE PROJECTS	77,602	5,919	-	(100.00%)
* CAPITAL EXPENDITURES		77,602	5,919	-	(100.00%)
TOTAL 7201-PARKS MANAGEMENT		77,602	5,919	-	(100.00%)
7202-COMMUNITY SERVICES					
CAPITAL EXPENDITURES					

FUND 155
DEPT See Below
DIVISION See Below

ARPA

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
155-7202-572.64-25	FUTURE PROJECTS	287,280	25,341	-	(100.00%)
* CAPITAL EXPENDITURES		287,280	25,341	-	(100.00%)
TOTAL 7202-COMMUNITY SERVICES		287,280	25,341	-	(100.00%)
TOTAL ARPA		3,928,584	3,723,354	-	(100.00%)



DEO Grant Fund



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Sanitation-34				
Capital Expenses	3,672,624	2,555,043	-	(100.00%)
Grand Total DEO Grant	\$3,672,624	\$2,555,043	\$-	(100.00%)

FUND 156
DEPT 00
DIVISION 00

DEO GRANT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
GRANTS - FEDERAL AND STATE					
156-0000-334.51-01	JOB GRWTH & INFRASTRUCTUR	3,672,624	-	-	-%
**TOTAL GRANTS - FEDERAL AND STATE		3,672,624	-	-	-%
OTHER SOURCES					
156-0000-389.90-00	APPROPRIATED RESERVES	-	2,555,043	-	(100.00%)
*APPROPRIATED RESERVES		-	2,555,043	-	(100.00%)
**TOTAL OTHER SOURCES		-	2,555,043	-	(100.00%)
TOTAL DEO GRANT FUND		3,672,624	2,555,043	-	(100.00%)

FUND 156
DEPT 34
DIVISION 01

DEO GRANT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
CAPITAL EXPENDITURES					
156-3401-534.64-25	FUTURE PROJECTS	3,672,624	2,555,043	-	(100.00%)
*	CAPITAL EXPENDITURES	3,672,624	2,555,043	-	(100.00%)
TOTAL DEO GRANT		3,672,624	2,555,043	-	(100.00%)

Debt Service



Debt Service Fund

Fund 201

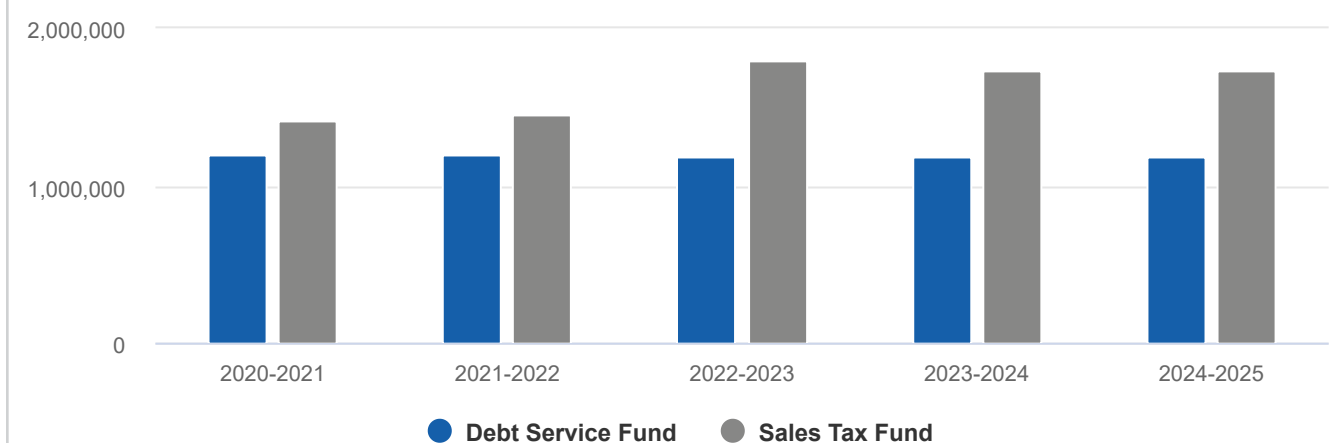
Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Administration-1201				
Debt Service	1,187,305	1,188,836	1,186,087	(0.23%)
Grand Total Debt Service	\$1,187,305	\$1,188,836	\$1,186,087	(0.23%)

Historical Trend



Annual General Government Debt Service



* Includes only General Government Funds with debt service totaling more than \$50,000, and does not include Pavilion on the Lake Fund Debt Service

FUND 201
DEPT 00
DIVISION 00

DEBT SERVICE FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
TAXES					
201-0000-311.03-00	DEDICATED DEBT SVC - G.O.	257,916	272,267	272,490	0.08%
201-0000-311.04-00	DELINQUENT VOTED DEBT	4,026	-	-	-%
**TOTAL TAXES		261,942	272,267	272,490	0.08%
INTEREST & OTHER INCOME					
201-0000-361.10-02	SBA INTEREST	1,349	-	-	-%
**TOTAL INTEREST & OTHER INCOME		1,349	-	-	-%
OTHER SOURCES					
201-0000-381.01-01	TRANSFERS FROM GENERAL	914,934	916,636	913,647	(0.33%)
201-0000-389.90-00	APPROPRIATED RESERVES	-	(67)	(50)	(25.37%)
*APPROPRIATED RESERVES		914,934	916,569	913,597	(0.32%)
**TOTAL OTHER SOURCES		914,934	916,569	913,597	(0.32%)
TOTAL DEBT SERVICE FUND		1,178,225	1,188,836	1,186,087	(0.23%)

FUND **201**
DEPT **00**
DIVISION **00**

DEBT SERVICE FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
201-0000-311.03-00	DEDICATED DEBT SVC - G.O.	VOTED DEBT ADVALOREM - 2012 GEN OBLIG BOND	272,490	272,490
201-0000-311.04-00	DELINQUENT VOTED DEBT	NO AMOUNT BUDGETED	-	-
201-0000-361.10-02	SBA INTEREST	NO AMOUNT BUDGETED	-	-
201-0000-381.01-01	TRANSFERS FROM GENERAL	TRANSFER FROM GENERAL FUND CIRNS 2008 OCT		
		& APRIL (UNPAVED ROADS PROJ)	112,645	913,647
		CIRNS 2018 NOV & MAY (POLICE VEHICLES)	135,330	-
		CIRNS 2016 NOV & MAY (CH SECURITY)	153,117	-
		CIRNS 2012 FEB & NOV (SEAPLANE BASE)	512,555	-
201-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(50)	(50)

FUND 201
DEPT 12
DIVISION 01

DEBT SERVICE FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
DEBT SERVICE					
201-1201-512.71-05	OTHER	656,000	672,000	693,000	3.13%
201-1201-512.71-06	CAP IMP REV NOTE 2016	140,000	145,000	145,000	-%
201-1201-512.71-55	FIRE STATION & GEN OBLIG	237,000	244,000	251,000	2.87%
201-1201-512.72-05	OTHER	105,243	88,401	67,530	(23.61%)
201-1201-512.72-06	CAP IMP REV NOTE 2016	14,298	11,235	8,117	(27.75%)
201-1201-512.72-55	FIRE STATION & GEN OBLIG	34,764	28,200	21,440	(23.97%)
* DEBT SERVICE		1,187,305	1,188,836	1,186,087	(0.23%)
TOTAL DEBT SERVICE		1,187,305	1,188,836	1,186,087	(0.23%)

FUND 201
DEPT 12
DIVISION 01

DEBT SERVICE FUND EXPENDITURE JUSTIFICATION

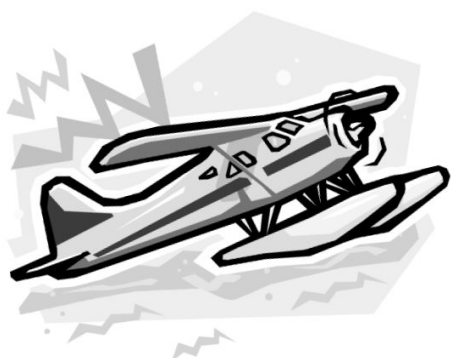
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
201-1201-512.71-05	OTHER	CIRNS 2008 PRINCIPAL OCTOBER (UNPAVED ROADS PROJ)	98,000	693,000
		CIRNS 2018 PRINCIPAL NOVEMBER (POLICE VEHICLES)	64,000	-
		CIRNS 2018 PRINCIPAL MAY (POLICE VEHICLES)	66,000	-
		CIRNS 2012 PRINCIPAL FEBRUARY (SEAPLANE BASE)	465,000	-
201-1201-512.71-06	CAP IMP REV NOTE 2016	CIRNS 2016 PRINCIPAL NOVEMBER (CH SAFETY)	145,000	145,000
201-1201-512.71-55	FIRE STATION & GEN OBLIG	GONS 2012 PRINCIPAL JULY (GEN OBLIG)	251,000	251,000
201-1201-512.72-05	OTHER	CIRNS 2008 INTEREST APRIL	6,345	67,530
		CIRNS 2018 INTEREST NOVEMBER	3,185	-
		CIRNS 2018 INTEREST MAY	2,145	-
		CIRNS 2012 INTEREST FEBRUARY	27,055	-
		CIRNS 2012 INTEREST AUGUST	20,500	-
		CIRNS 2008 INTEREST OCTOBER	8,300	-
201-1201-512.72-06	CAP IMP REV NOTE 2016	CIRNS 2016 PRINCIPAL NOVEMBER	4,838	8,117
		CIRNS 2016 INTEREST MAY	3,279	-
201-1201-512.72-55	FIRE STATION & GEN OBLIG	GONS 2012 INTEREST JANUARY	10,720	21,440
		GON	10,720	-

Capital Projects



Capital Projects

Fund 302



***Wooton Park Seaplane Basin**

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Seaplane Base & Marina-43				
Capital Expenses	-	4,880	-	(100.00%)
Grand Total Capital Projects	\$-	\$4,880	\$-	(100.00%)

FUND 302
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
302-0000-389.90-00	APPROPRIATED RESERVES	-	4,880	-	(100.00%)
	*APPROPRIATED RESERVES	-	4,880	-	(100.00%)
	**TOTAL OTHER SOURCES	-	4,880	-	(100.00%)
	TOTAL CAPITAL PROJECTS FUND	-	4,880	-	(100.00%)

FUND 302
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
	NO REVENUE BUDGETED		

FUND 302
DEPT 43
DIVISION 04

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
302-4304-543.64-25	FUTURE PROJECTS	-	4,880	-	(100.00%)
* CAPITAL EXPENDITURES		-	4,880	-	(100.00%)
TOTAL 4304-SEAPLANE BASE & MARINA		-	4,880	-	(100.00%)
TOTAL CAPITAL PROJECTS FUND		-	4,880	-	(100.00%)

FUND 302
DEPT 43
DIVISION 04

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
4304-SEAPLANE BASE & MARINA			
302-4304-543.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

Capital Projects

Fund 303



Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Administration-43				
Capital Expenses	42,019	-	-	-%
Total Administration	42,019	-	-	-%
Community Development-72				
Capital Expenses	520,652	50,071	-	(100.00%)
Total Community Development	520,652	50,071	-	(100.00%)
Seaplane Base & Marina-73				
Capital Expenses	106,601	20,468	-	(100.00%)
Total Seaplane Base & Marina	106,601	20,468	-	(100.00%)
Grand Total Capital Projects	\$669,272	\$70,539	\$-	(100.00%)
Category Summary				
Capital Expenses	669,272	70,539	-	(100.00%)
Grand Total Capital Projects	\$669,272	\$70,539	\$-	(100.00%)

FUND 303
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
303-0000-389.90-00	APPROPRIATED RESERVES	-	70,539	-	(100.00%)
	*APPROPRIATED RESERVES	-	70,539	-	(100.00%)
	**TOTAL OTHER SOURCES	-	70,539	-	(100.00%)
	TOTAL CAPITAL PROJECTS FUND	-	70,539	-	(100.00%)

FUND 303
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	

FUND 303
DEPT See Below
DIVISION See Below

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
4304-SEAPLANE BASE & MARINA					
CAPITAL EXPENDITURES					
303-4304-543.64-25	FUTURE PROJECTS	42,019	-	-	-%
* CAPITAL EXPENDITURES		42,019	-	-	-%
TOTAL 4304-SEAPLANE BASE & MARINA		42,019	-	-	-%
7201-PARKS					
CAPITAL EXPENDITURES					
303-7201-572.63-80	PARK IMPROVEMENTS	520,652	10,896	-	(100.00%)
* CAPITAL EXPENDITURES		520,652	10,896	-	(100.00%)
TOTAL 7201-PARKS		520,652	10,896	-	(100.00%)
7301-SPLASH PARK					
CAPITAL EXPENDITURES					
303-7301-572.63-80	PARK IMPROVEMENTS	106,601	20,468	-	(100.00%)
* CAPITAL EXPENDITURES		106,601	20,468	-	(100.00%)
TOTAL 7301-SPLASH PARK		106,601	20,468	-	(100.00%)
TOTAL CAPITAL PROJECTS FUND		669,272	31,364	-	(100.00%)

FUND 303
 DEPT See Below
 DIVISION See Below

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION			COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
4304-SEAPLANE BASE & MARINA					
303-4304-543.64-25	FUTURE PROJECTS		NO AMOUNT BUDGETED	-	-
7201-PARKS MANAGEMENT					
303-7201-572.63-80	PARK IMPROVEMENTS		NO AMOUNT BUDGETED	-	-
7202-SPLASH PARK					
303-7202-572.64-25	FUTURE PROJECTS		NO AMOUNT BUDGETED	-	-
7301					
303-7301-572.63-80	PARK IMPROVEMENTS		NO AMOUNT BUDGETED	-	-

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Sanitation-34				
Capital Expenses	1,154,587	2,633,986	-	(100.00%)
Grand Total Capital Projects	\$1,154,587	\$2,633,986	\$-	(100.00%)

FUND 304
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
304-0000-389.90-00	APPROPRIATED RESERVES	-	2,633,986	-	(100.00%)
*APPROPRIATED RESERVES		-	2,633,986	-	(100.00%)
**TOTAL OTHER SOURCES		-	2,633,986	-	(100.00%)
TOTAL CAPITAL PROJECTS FUND		-	2,633,986	-	(100.00%)

FUND 304
DEPT 00
DIVISION 00

CAPITAL PROJECT FUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	

FUND 304
DEPT 34
DIVISION 01

CAPITAL PROJECT FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
CAPITAL EXPENDITURES					
304-3401-534.64-25	FUTURE PROJECTS	1,154,587	2,633,986	-	(100.00%)
*	CAPITAL EXPENDITURES	1,154,587	2,633,986	-	(100.00%)
TOTAL CAPITAL PROJECT FUND		1,154,587	2,633,986	-	(100.00%)

FUND 304
DEPT 34
DIVISION 01

CAPITAL PROJECT FUND EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
304-3401-534.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-	-

Utility Fund



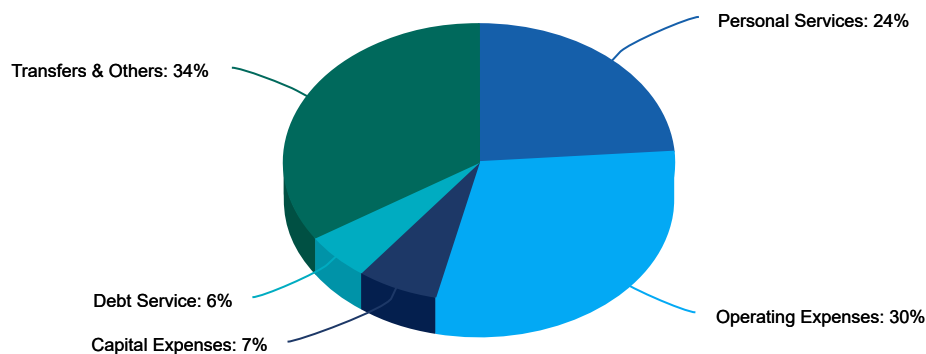
Utility Fund

Fund 401

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water-33				
Personal Services	1,425,522	1,250,107	1,324,752	5.97%
Operating Expenses	1,986,452	1,548,355	1,741,176	12.45%
Capital Expenses	-	909,706	270,000	(70.32%)
Debt Service	153,357	334,962	335,616	0.20%
Transfers & Others	2,139,758	2,104,616	2,283,664	8.51%
Total Water	5,705,089	6,147,746	5,955,208	(3.13%)
Wastewater-35				
Personal Services	1,604,973	1,791,940	1,855,027	3.52%
Operating Expenses	2,497,124	2,152,819	2,240,521	4.07%
Capital Expenses	-	2,005,953	626,500	(68.77%)
Debt Service	18,144	401,286	402,462	0.29%
Transfers & Others	2,096,043	2,104,618	2,283,665	8.51%
Total Wastewater	6,216,284	8,456,616	7,408,175	(12.40%)
Grand Total Utilities	\$11,921,373	\$14,604,362	\$13,363,383	(8.50%)
Category Summary				
Personal Services	3,030,495	3,042,047	3,179,779	4.53%
Operating Expenses	4,483,576	3,701,174	3,981,697	7.58%
Capital Expenses	-	2,915,659	896,500	(69.25%)
Debt Service	171,501	736,248	738,078	0.25%
Transfers & Others	4,235,801	4,209,234	4,567,329	8.51%
Grand Total Utilities	\$11,921,373	\$14,604,362	\$13,363,383	(8.50%)

2025 APPROPRIATIONS



FUND 401
DEPT 00
DIVISION 00

WATER & WASTEWATER FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
CHARGES FOR SERVICES					
401-0000-343.30-01	WATER FEES	6,300,289	5,985,741	6,591,193	10.11%
401-0000-343.30-02	WATER RECONNECT FEES	33,600	32,754	36,908	12.68%
401-0000-343.30-03	WATER METER FEES	182,263	198,603	165,550	(16.64%)
401-0000-343.30-04	CROSS CONNECTION FEES	15,962	18,952	14,864	(21.57%)
401-0000-343.30-05	WATER SERVICE CHARGE	77,525	73,104	78,724	7.69%
401-0000-343.30-06	WATER SPRINKLER/ HOSE	14,498	14,933	15,694	5.10%
401-0000-343.30-07	WATER REUSE	82,196	85,004	97,294	14.46%
401-0000-343.30-08	INSPECTION REVENUE	4,860	2,760	3,087	11.85%
401-0000-343.50-01	SEWER FEES	6,028,072	5,857,020	6,296,269	7.50%
401-0000-343.60-01	LATE CHARGES/PENALTY	135,448	73,317	139,735	90.59%
** TOTAL CHARGES FOR SERVICES		12,874,713	12,342,188	13,439,318	8.89%
INTEREST & OTHER INCOME					
401-0000-361.10-02	SBA INTEREST	85,575	31,421	105,047	234.32%
401-0000-361.10-12	CD FLORIDA COMM. BANK	18,634	-	-	-%
* INTEREST INCOME		104,209	31,421	105,047	234.32%
401-0000-365.01-00	SURPLUS/SCRAP PROP SALES	72	-	-	-%
401-0000-369.10-01	MISCELLANEOUS	5,557	-	-	-%
401-0000-369.10-02	INSUR REIMBURSEMENTS	18,864	8,587	-	(100.00%)
* OTHER INCOME		24,493	8,587	-	(100.00%)
** TOTAL INTEREST & OTHER INCOME		128,702	40,008	105,047	162.56%
*** TOTAL GENERAL FUND REVENUES		13,003,415	12,382,196	13,544,365	9.39%
OTHER SOURCES					
401-0000-381.04-06	TRANSFER FR PAVILION	22,000	-	-	-%
* TRANSFERS IN		22,000	-	-	-%
401-0000-389.90-01	RETAINED EARNINGS	-	2,222,166	(180,982)	(108.14%)
* RETAINED EARNINGS		-	2,222,166	(180,982)	(108.14%)
*** TOTAL OTHER SOURCES		22,000	2,222,166	(180,982)	(108.14%)
TOTAL WATER & WASTEWATER FUND		\$13,025,415	\$14,604,362	\$13,363,383	(8.50%)

FUND **401**
DEPT **00**
DIVISION **00**

WATER & WASTEWATER FUND REVENUES JUSTIFICATION

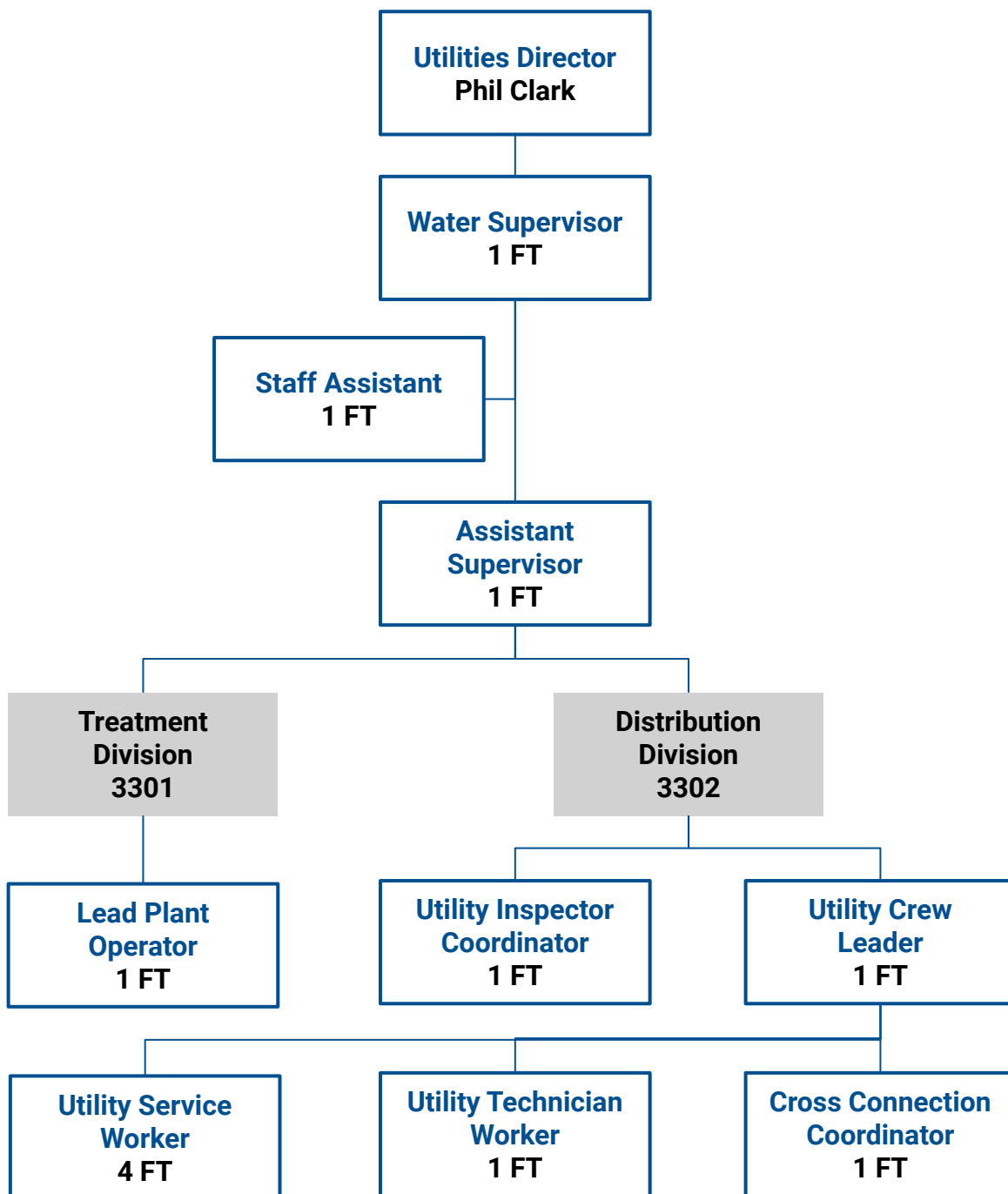
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-0000-343.30-01	WATER FEES	ESTIMATED WATER FEES REVENUES	6,591,193	6,591,193
401-0000-343.30-02	WATER RECONNECT FEES	ESTIMATED WATER RECONNECT FEES REVENUES	36,908	36,908
401-0000-343.30-03	WATER METER FEES	ESTIMATED WATER METER FEES REVENUES	165,550	165,550
401-0000-343.30-04	CROSS CONNECTION FEES	ESTIMATED CROSS CONNECTION FEES REVENUES	14,864	14,864
401-0000-343.30-05	WATER SERVICE CHARGE	ESTIMATED WATER SERVICE CHARGE REVENUES	78,724	78,724
401-0000-343.30-06	WATER SPRINKLER/ HOSE	ESTIMATED WATER SPRINKLER/HOSE RACK REVENUES	15,694	15,694
401-0000-343.30-07	WATER REUSE	ESTIMATED WATER REUSE REVENUES	97,294	97,294
401-0000-343.30-08	INSPECTION REVENUE	ESTIMATED INSPECTION REVENUES	3,087	3,087
401-0000-343.50-01	SEWER FEES	ESTIMATED SEWER SERVICE FEES REVENUES	6,296,269	6,296,269
401-0000-343.60-01	LATE CHARGES/PENALTY	ESTIMATED PENALTIES REVENUES	139,735	139,735
401-0000-361.10-02	SBA INTEREST	ESTIMATED SBA INTEREST REVENUES	105,047	105,047
401-0000-361.10-12	CD FLORIDA COMM. BANK	NO AMOUNT BUDGETED	-	-
401-0000-365.01-00	SURPLUS/SCRAP PROP SALES	NO AMOUNT BUDGETED	-	-
401-0000-369.10-01	MISCELLANEOUS	NO AMOUNT BUDGETED	-	-
401-0000-369.10-02	INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-
401-0000-381.04-06	TRANSFER FR PAVILION	NO AMOUNT BUDGETED	-	-
401-0000-389.90-01	RETAINED EARNINGS	APPROPRIATE FOR RESERVES	(180,982)	(180,982)

Water Division



Water

Division 33*



*Water is a Division of the Utilities Department.

Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Assistant Supervisor	23002	1	1	1
Cross Connection Coordinator	33002	1	1	1
Lead Plant Operator	23006	1	1	1
Staff Assistant	21005	1	1	1
Supervisor	23001	1	1	1
Utility Crew Leader	23003	1	1	1
Utility Inspector Coordinator	23004	1	1	1
Utility Service Worker	23005	4	4	4
Utility Technician Worker	33001	1	1	1
No. of Full Time		12	12	12
Total No. of Positions:		12	12	12
Total FTEs:		12	12	12

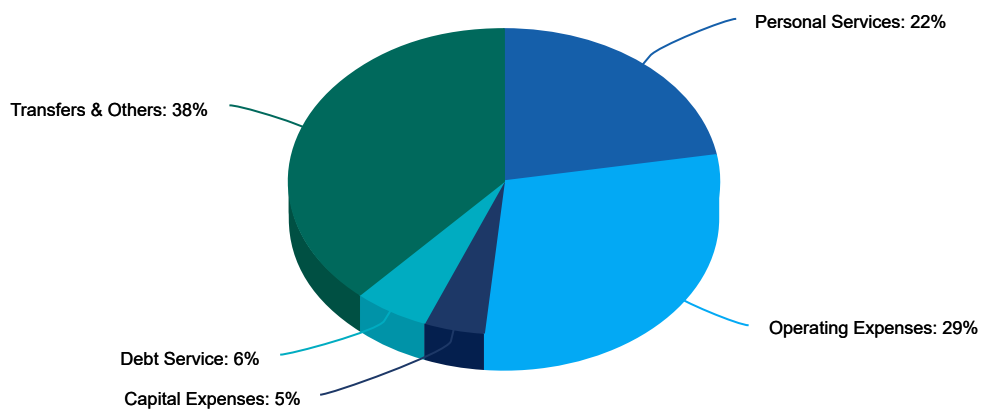
Notes:

1. Utility Director & Administrative Assistant positions are allocated 50% to Water, 50% to Wastewater
2. In FY2014 the Treatment Operator was budgeted as a shared position 50% Water & 50% Wastewater - Position moved 100% to Sewer for FY2014

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water Treatment-3301				
Personal Services	752,021	539,672	578,244	7.15%
Operating Expenses	1,458,617	1,117,389	1,312,220	17.44%
Capital Expenses	-	284,017	20,000	(92.96%)
Debt Service	153,357	334,962	335,616	0.20%
Transfers & Others	2,139,449	2,104,616	2,283,664	8.51%
Total Water Treatment	4,503,444	4,380,656	4,529,744	3.40%
Water Distribution-3302				
Personal Services	673,501	710,435	746,508	5.08%
Operating Expenses	527,835	430,966	428,956	(0.47%)
Capital Expenses	-	625,689	250,000	(60.04%)
Transfers & Others	309	-	-	-%
Total Water Distribution	1,201,645	1,767,090	1,425,464	(19.33%)
Grand Total Water	\$5,705,089	\$6,147,746	\$5,955,208	(3.13%)
Category Summary				
Personal Services	1,425,522	1,250,107	1,324,752	5.97%
Operating Expenses	1,986,452	1,548,355	1,741,176	12.45%
Capital Expenses	-	909,706	270,000	(70.32%)
Debt Service	153,357	334,962	335,616	0.20%
Transfers & Others	2,139,758	2,104,616	2,283,664	8.51%
Grand Total Water	\$5,705,089	\$6,147,746	\$5,955,208	(3.13%)

2025 APPROPRIATIONS



WATER - 3301 & 3302

DEPARTMENT MISSION

It is the mission of the Water Department to be committed to all the customers of the City (hospitals, governmental agencies, businesses, and residents) to ensure the quality of water by providing a safe and dependable supply of potable water. Our staff is committed to ensuring that all FDEP and Health Department safe drinking water parameters are met.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Water Department consists of two divisions and is responsible for the production and distribution of potable water and to maintain exceptional quality in both these areas and meet or exceed all regulatory requirements. The Department consists of 11 employees, 4 water plants, and approximately 135 miles of water distribution lines.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
<u>Distribution</u>					
1.	New Meter Installation	446	759	800	800
2.	Meter Replacement (Greater than 2")	4	4	3	3
3.	Emergency Repairs	137	256	160	250
4.	Line Locations	3,683	3,935	4,000	4,000
5.	Cross Connection Letters	3,452	3,490	3,600	4,000
6.	Standard Work Orders	1,957	2,176	2,600	2,600
7.	Hydrant Replacement Program	1	2	3	1
8.	New Hydrant Program	1	1	1	0
9.	Insertion Valve Program	1	1	1	1
10.	Valve Replacement Program	1	1	1	1
11.	New Water Line Installation	2	4	4	4
12.	Customer Sprinkler Timer Setting	187	159	175	190
<u>Production</u>					
1.	Finished Water Pumped (mg)	1,239,220,000	1,254,678,000	1,379,000,000	1,524,000,000
2.	Raw Water Pumped (mg)	1,148,480,000	1,242,009,000	1,385,000,000	1,495,000,000
3.	Maximum Annual Withdrawal Allowed by SJRWMD (mg)	1,376,500,000	1,391,750,000	1,408,170,000	1,423,500,000
4.	Chlorine (lbs.)	31,248	35,131	40,000	45,000
5.	Fluoride (gals.) converted to gallons 2015	2,455	2,484	2,680	2,800
6.	Emergencies (after hours)	32	20	15	15

2025 GOALS

Organizational Development

Improve knowledge, cross train employees in various areas through training classes and on the job training.

Growth and Development

Pursue more water certifications and look at new technology to better produce, treat and deliver water.

City Lifestyle

Maintain a world class product and service.

Citizen and Customer Service Focus

To educate the public, strive for exceptional customer service and reduce complaints by 10%.

Innovation and Technology

To encourage every employee to pursue new innovation and technology by continuing education and keeping current with industry technology and advances.

Organizational Performance

To develop performance measures and develop and practice methods for higher achievement and to nurture a rewarding and worthwhile workplace.

2025 OBJECTIVES

Distribution

1. Continue to improve the operation and maintenance of the distribution system
2. Further reduce water loss throughout the system.
3. Meet all regulatory requirements.
4. Maintain the quality of service for both the residents and businesses serviced by the Water Department.
5. Install Phase 8 of the Base Read Project
6. Continue to the large meter replacement program.
7. Respond to all work orders and emergencies in timely manner
8. Increase the knowledge of the staff through cross training and continuing education classes

Production

1. Replace and update SCADA
2. Further reduce any water quality complaints
3. Increase the knowledge of the staff through cross training and continuing education classes
4. Meet or exceed all regulatory requirements.
5. Respond to all work orders and emergencies in timely manner

Water Department Administration

1. Continue educating the Public about water conservation and other related water awareness issues.
2. Continue to increase the effectiveness of the asset management program
3. Retain high quality and knowledgeable staff
4. Increase the functionality of the Cityworks workorder system.

2024 ACCOMPLISHMENTS

Distribution

1. Continue to improve the operation and maintenance of the distribution system
2. Further reduce water loss throughout the system.
3. Meet all regulatory requirements.
4. Maintain the quality of service for both the residents and businesses serviced by the Water Department.
5. Install Phase 7 of the Base Read Project
6. Continues of large meter replacements with more accurate ultrasonic meters
7. Respond to all work orders and emergencies in timely manner
8. Increase the knowledge of the staff through cross training and continuing education classes

Production

1. Replace and update SCADA
2. Further reduce any water quality complaints
3. Increase the knowledge of the staff through cross training and continuing education classes
4. Meet or exceed all regulatory requirements.
5. Respond to all work orders and emergencies in timely manner

Water Department Administration

1. Continue educating the Public about water conservation and other related water awareness issues.
2. Establish a comprehensive asset management program
3. Retain high quality and knowledgeable staff
4. Increase the functionality of the Cityworks workorder system.

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3301-533.12-10	REGULAR SALARIES	314,926	331,461	362,457	9.35%
401-3301-533.13-10	OTHER SALARIES & WAGES	-	2,080	2,080	-%
401-3301-533.14-10	OVERTIME	17,986	15,000	15,000	-%
401-3301-533.15-60	ELECTR TABLET ALLOWANCE	225	-	-	-%
401-3301-533.21-10	FICA / MED TAXES	23,049	24,364	26,397	8.34%
401-3301-533.22-20	FL STATE RETIREMENT	50,798	59,086	64,467	9.11%
401-3301-533.22-90	FRS PENS ADJUST	243,211	-	-	-%
401-3301-533.23-10	HEALTH INSURANCE	42,468	43,664	45,410	4.00%
401-3301-533.23-15	DENTAL INSURANCE	2,101	2,143	2,143	-%
401-3301-533.23-20	LIFE INSURANCE	1,746	1,925	2,103	9.25%
401-3301-533.23-21	SHORT-TERM DISABILITY	1,272	1,386	1,486	7.22%
401-3301-533.23-30	DEPENDENT HEALTH INSURANC	43,422	44,645	46,430	4.00%
401-3301-533.23-35	DEPENDENT DENTAL INSURANC	2,185	2,233	2,327	4.21%
401-3301-533.23-40	LONG TERM DISABILITY	799	880	962	9.32%
401-3301-533.23-45	VISION INSURANCE	-	-	330	-%
401-3301-533.24-10	WORKERS' COMPENSATION	7,833	10,805	6,652	(38.44%)
* SALARIES AND BENEFITS		744,188	528,867	571,592	8.08%
OPERATING EXPENDITURES					
401-3301-533.31-15	ENGINEERING	-	25,210	20,000	(20.67%)
401-3301-533.31-45	CUP RENEWAL/WELL ANALYSIS	46,075	65,000	150,000	130.77%
401-3301-533.31-60	PERMIT & COMPLIANCE FEES	1,000	7,000	7,000	-%
401-3301-533.32-10	AUDIT SERVICES	13,361	83,007	97,650	17.64%
401-3301-533.34-10	CONTRACTUAL SERVICES	74,278	124,858	141,726	13.51%
401-3301-533.40-10	TRAVEL & PER DIEM	1,701	9,850	9,850	-%
401-3301-533.41-10	TELEPHONE	4,260	4,548	5,500	20.93%
401-3301-533.41-20	OTHER COMMUNICATION	2,393	10,703	2,600	(75.71%)
401-3301-533.41-30	POSTAGE	1,081	3,500	3,500	-%
401-3301-533.43-10	ELECTRIC, WATER, GAS	273,611	227,492	280,110	23.13%
401-3301-533.44-10	RENTALS & LEASES	-	1,000	1,000	-%
401-3301-533.45-10	LIABILITY	104,170	134,626	116,621	(13.37%)
401-3301-533.46-10	BUILDING	2,800	5,000	5,000	-%
401-3301-533.46-15	EQUIPMENT	6,100	12,916	15,000	16.14%
401-3301-533.46-17	INSURANCE RECOVERY	16,892	-	-	-%
401-3301-533.46-25	MISCELLANEOUS	5,396	4,000	4,000	-%
401-3301-533.46-30	VEHICLE	4,324	8,000	8,000	-%
401-3301-533.46-81	PUMP REPAIR	9,873	15,000	15,000	-%
401-3301-533.46-85	SCADA MAINTENANCE	20,064	24,940	21,200	(15.00%)
401-3301-533.47-10	PRINTING & BINDING	230	500	500	-%
401-3301-533.49-02	OVER/SHORT	337	-	-	-%
401-3301-533.49-32	CREDIT CARD PROCESSING	204,425	195,135	211,889	8.59%
401-3301-533.49-95	INVENTORY OVER/SHORT	210,316	-	-	-%
401-3301-533.51-10	OFFICE SUPPLIES	306	1,500	1,500	-%
401-3301-533.52-10	OPERATING SUPPLIES	13,847	17,680	17,680	-%
401-3301-533.52-11	DURABLE GOODS	2,166	9,500	9,500	-%
401-3301-533.52-15	FUEL COSTS	15,132	20,044	20,044	-%
401-3301-533.52-25	UNIFORMS	3,315	5,630	5,200	(7.64%)
401-3301-533.52-65	OPERATING CHEMICALS	78,161	67,000	70,000	4.48%

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
401-3301-533.52-75	LAB SUPPLIES	6,792	7,700	8,000	3.90%
401-3301-533.52-80	LAB-OPERATING SUPPLIES	7,257	15,430	17,530	13.61%
401-3301-533.52-95	SCADA SUPPLIES	-	9,000	20,000	122.22%
401-3301-533.54-10	BKS, PUB, SUB, MEM, LIB	706	1,620	1,620	-%
401-3301-533.59-10	DEPRECIATION EXPENSE	301,622	-	-	-%
401-3301-533.59-13	BAD DEBT	26,626	-	-	-%
401-3301-533.59-90	CONTINGENCY	-	-	25,000	-%
* OPERATING EXPENDITURES		1,458,617	1,117,389	1,312,220	17.44%
CAPITAL EXPENDITURES					
401-3301-533.62-20	BUILDINGS	-	242,500	-	(100.00%)
401-3301-533.64-10	EQUIP - REPLACEMENT	20,413	41,517	20,000	(51.83%)
401-3301-533.64-25	FUTURE PROJECTS	11,139	-	-	-%
401-3301-533.69-98	ASSET RECLASS-CIP	(1,699)	-	-	-%
401-3301-533.69-99	ASSET RECLASSIFICATION	(29,853)	-	-	-%
* CAPITAL EXPENDITURES		-	284,017	20,000	(92.96%)
DEBT SERVICE					
401-3301-533.71-30	REV BOND 2000 SPLIT 40-60	-	187,500	191,500	2.13%
401-3301-533.71-31	COT UT SYS CIRN SER 2021	72,500	75,000	77,500	3.33%
401-3301-533.72-30	REV BOND 2000 SPLIT 40-60	45,102	38,254	33,210	(13.19%)
401-3301-533.72-31	COT UT SYST CIRN SER 2021	35,755	34,208	33,406	(2.34%)
* DEBT SERVICE		153,357	334,962	335,616	0.20%
TRANSFERS AND OTHERS					
401-3301-533.59-15	TRANSFER TO G/F	456,619	465,668	494,944	6.29%
401-3301-533.59-20	REIMBURSEMENT TO G/F	561,950	605,859	709,224	17.06%
401-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	970,880	883,089	878,674	(0.50%)
401-3301-533.59-76	TRANSFER TO SUNSET VIEW	-	-	50,822	-%
401-3301-533.59-78	TRANSFER TO W/WW RRI FUND	150,000	150,000	150,000	-%
* TRANSFERS AND OTHERS		2,139,449	2,104,616	2,283,664	8.51%
TOTAL WATER TREATMENT		4,495,611	4,369,851	4,523,092	3.51%

FUND **401**
DEPT **33**
DIVISION **01**

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3301-533.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	362,457	362,457
401-3301-533.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	2,080	2,080
401-3301-533.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	15,000	15,000
401-3301-533.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
401-3301-533.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	26,397	26,397
401-3301-533.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	64,467	64,467
401-3301-533.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
401-3301-533.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	45,410	45,410
401-3301-533.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,143	2,143
401-3301-533.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,103	2,103
401-3301-533.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,486	1,486
401-3301-533.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	46,430	46,430
401-3301-533.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,327	2,327
401-3301-533.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	962	962
401-3301-533.23-45	VISION INSURANCE	VISION INSURANCE	330	330
401-3301-533.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	6,652	6,652
401-3301-533.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS, SURVEYING AND TITLE SEARCHES.	20,000	20,000
401-3301-533.31-45	CUP RENEWAL/WELL ANALYSIS	ANALYSIS OF FUTURE WELLS - CUP RENEWAL	150,000	150,000
401-3301-533.31-60	PERMIT & COMPLIANCE FEES	FDEP PLANS PERMIT RENEWAL - ANNUAL RENEWAL	7,000	7,000
401-3301-533.32-10	AUDIT SERVICES	AUDIT SERVICES	27,500	97,650
		SINGLE AUDIT	63,325	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,825	-

FUND 401
DEPT 33
DIVISION 01

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3301-533.34-10	CONTRACTUAL SERVICES	LOAD BANK TEST: PLANT #1 - 509 LAKE DORA DR	250	141,726
		WELLS & FINISHED WATER METERS ANNUAL CALIBRATION - PLANTS #1-4	3,400	-
		WATER TOWER MAINTENANCE - PLANT 2	10,000	-
		TANK INSPECTION & CLEANING FOR PLANTS 1 & 4 (FOR ENVIRONMENTAL CONTROL AND PUBLIC SAFETY) 5 YR ENG	14,000	-
		STATE GOVERNMENT AFFAIRS ADVOCATE (SPLIT WITH WASTEWATER AND GENERAL FUND)	15,000	-
		RAFTELIS FINANCIAL CONSULTANTSQ	2,500	-
		PREVENTATIVE MAINT. ENGINE GENERATOR SYSTEMS:		
		PLANT #1 - 100 DISSTON AVE WELLS 3 & 4	175	-
		PLANT #4 - 2401 SLIM HAYWOOD RD, WELL #7,8	175	-
		PLANT #3 - 2101 DEAD RIVER RD, WELL #6	175	-
		PLANT #2 - 316 INGRAHAM AVE, WELL #5	175	-
		PLANT #1 - 509 LAKE DORA DR	175	-
		LOAD BANK TEST: PLANT #4 - 2401 SLIM HAYWOOD RD	250	-
		LOAD BANK TEST: PLANT #3 - 2101 DEAD RIVER RD	250	-
		LOAD BANK TEST: PLANT #2 - 316 N. INGRAHAM AVE	250	-
		LOAD BANK TEST: PLANT #1 - 100 DISSTON AVE	250	-
		LAWN MAINTENANCE: WATER PLANT #4	5,940	-
		LAWN MAINTENANCE: WATER PLANT #1	27,000	-
		LAWN MAINTENANCE: CAROLINE PLANT	24,000	-
		GROUND STORAGE TANKS YEARLY PRESSURE WASH: PLANTS #1-4 (2-1M GAL TANKS @ \$1,200 EACH TANK & 1 - 500K GAL @ \$1,000)	4,000	-
		GIS SOFTWARE - ESRI	7,325	-
		GIS PROGRAM	15,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		CCR REPORT (COPIES INCREASED)	5,500	-
401-3301-533.40-10	TRAVEL & PER DIEM	PLANT OPERATORS TRAINING & TRAVEL CEUS	3,250	9,850
		UTILITY DIRECTOR - SEMINAR TRAINING & CEUS	2,000	-
		SUPERVISOR - SEMINARS, TRAINING, & CEUS	2,000	-
		PLANT RELATED SEMINAR TRAINING & CEUS FOR PLANT OPERATORS	1,500	-
		ADMIN ASSISTANTS (2) - SEMINAR TRAINING	1,100	-
401-3301-533.41-10	TELEPHONE	DOMS FAX CELLPHONE SERVICE	1,100	5,500
		CELLPHONE SERVICE	4,400	-
401-3301-533.41-20	OTHER COMMUNICATION	CENTURY LINK PHONE SERVICE	1,400	2,600
		WI-FI SERVICES	1,200	-
401-3301-533.41-30	POSTAGE	POSTAGE TO MAIL CORRESPONDENCE RELATED TO CROSS CONNECTION LETTERS, DEP REGULATORY & SHIP PACKAGES	3,500	3,500
401-3301-533.43-10	ELECTRIC, WATER, GAS	WATER	55,335	280,110

FUND **401**
DEPT **33**
DIVISION **01**

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		SECO ENERGY	92,478	-
		ELECTRIC	132,297	-
401-3301-533.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT FOR EMERGENCIES, ETC.	1,000	1,000
401-3301-533.45-10	LIABILITY	LIABILITY INSURANCE	104,469	116,621
		POLUTION INSURANCE	12,152	-
401-3301-533.46-10	BUILDING	REPAIR AND MAINT TO BUILDINGS, ROOF, ETC	5,000	5,000
401-3301-533.46-15	EQUIPMENT	MAINTENANCE OF ELECTRICAL SERVICE WELL PUMPS	5,000	15,000
		PROJECTS FOR RESIDENT REVIEW	3,000	-
		DAILY UPKEEP OF SMALL EQUIPMENT FOR NORMAL & EMERGENCY OPERATIONS	4,000	-
		ANNUAL PREVENTATIVE MAINT REPAIRS FOR HIGH SERVICE PUMPS & MOTORS	3,000	-
401-3301-533.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3301-533.46-25	MISCELLANEOUS	MISC REPAIRS & MAINT OF PLANT EQUIPMENT (CHLORINE & FLUORIDATION EQUIPMENT, ETC)	4,000	4,000
401-3301-533.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	8,000	8,000
401-3301-533.46-81	PUMP REPAIR	WELL #6 REMOVAL & REPAIR ANALYSIS & RECOMMENDATION FOR REPAIR ONLY	5,000	15,000
		WELL #6 - REMOVAL, REPAIR & REINSTALL PUMP ONLY	10,000	-
401-3301-533.46-85	SCADA MAINTENANCE	SCADA MAINTENANCE OF PLANTS 1 - 4	21,200	21,200
401-3301-533.47-10	PRINTING & BINDING	WATER CONSERVATION & PUBLIC EDUCATIONAL NOTICES, REGULATORY NOTIFICATIONS, ETC	500	500
401-3301-533.49-02	OVER/SHORT	NO AMOUNT BUDGETED	-	-
401-3301-533.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	211,889	211,889
401-3301-533.49-95	INVENTORY OVER/SHORT	NO AMOUNT BUDGETED	-	-
401-3301-533.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,500	1,500
401-3301-533.52-10	OPERATING SUPPLIES	STOCK REPLACEMENT FOR DAILY OPERATIONS, EMERGENCY SUPPLIES, JANITORIAL SUPPLIES, ETC.	6,680	17,680
		TAVARES BOTTLED WATER	11,000	-
401-3301-533.52-11	DURABLE GOODS	SMALL EMERGENCY EQUIPMENT FOR EMERGENCY REPAIRS	2,000	9,500
		2 CHLORINE ANALYZERS FOR PLANS #2 & #3	7,500	-

FUND **401**
DEPT **33**
DIVISION **01**

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3301-533.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	20,044	20,044
401-3301-533.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS FOR TREATMENT STAFF	3,700	5,200
		WORK BOOTS - 4 EMPLOYEES	800	-
		POLO SHIRTS FOR ADMIN ASSISTANT & SUPERVISOR	500	-
		HOODIES / HATS / TEES	200	-
401-3301-533.52-65	OPERATING CHEMICALS	CHLORINE, FLUORIDE, AND OTHER CHEMICALS	70,000	70,000
401-3301-533.52-75	LAB SUPPLIES	MEDIA & SUPPLIES FOR MONTHLY DRINKING WATER SAMPLES, BOIL WATER NOTICES & QC ANALYSIS TO SUPPORT THE DW TNI CERTIFICATION.	8,000	8,000
401-3301-533.52-80	LAB-OPERATING SUPPLIES	TNI CERTIFICATION FEES FOR NON-POTABLE WATER MICRO BIOLOGY	400	17,530
		UCMR - REQ'D SAMPLING FOR WATER (REQ'D 2024/25)	12,000	-
		RADIOLOGICALS - COMBINED URANIUM 226 & 228	200	-
		NITRATE & NITRITE (REQ'D 2023)	270	-
		LEAD & COPPER SAMPLING (REQ'D 2023)	3,000	-
		FLUORIDE	360	-
		DISINFECT BIPRODUCT SAMPLING (REQ'D 2023)	500	-
		CONTRACT ANALYSIS FOR DRINKING WATER PERMIT COMPLIANCE	800	-
401-3301-533.52-95	SCADA SUPPLIES	SCADA SUPPLIES FOR PLANTS 1 - 4	20,000	20,000
401-3301-533.54-10	BKS, PUB, SUB, MEM, LIB	SUBSCRIPTIONS & REFERENCE MATERIALS FOR PLANT FWPCOA ANNUAL MEMBERSHIP	1,500 120	1,620 -
401-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3301-533.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
401-3301-533.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	494,944	494,944
401-3301-533.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	709,224	709,224
401-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT SRF 78905P DEC 15, 2024 & JUN 15, 2025 50%	339,428	878,674
		SRF350960 NOV 15, 2024 & MAY 15, 2025 50%	4,076	-
		SRF350951 FEB 15, 2025 & AUG 15, 2025 50%	159,310	-
		SRF350301 OCT 15, 2024 & APR 15, 2024 50%	12,084	-
		SRF 789060 OCT 15, 2024 & APR 15, 2024 50%	28,729	-
		SRF 350980 FEB 15, 2025 & AUG 15, 2025 50%	17,879	-
		SRF 350961 FEB 15, 2025 & AUG 15, 2025 50%	20,066	-
		SRF 350950 NOV 15, 2024 & MAY 15, 2025 50%	587	-
		SRF 350930 OCT 15, 2024 & APR 15, 2025 50%	180,649	-
		SRF 350920 OCT 15, 2024 & APR 15, 2025 50%	94,317	-
		SRF 350910 OCT 15, 2024 & APR 15, 2025 50%	82,472	-

FUND **401**
DEPT **33**
DIVISION **01**

WATER TREATMENT DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		SRF 350900 OCT 15, 2024 & APR 15, 2024	139,077	-
		LESS AMOUNT FROM W/WW CONNECTION FEES	(200,000)	-
401-3301-533.59-76	TRANSFER TO SUNSET VIEW	TRANSFER TO FUND 447 SUNSET VIEW DEBT SERVICE - OCT 1, 2024	50,822	50,822
401-3301-533.59-78	TRANSFER TO W/WW RRI FUND	TRANSFER TO WATER AND WASTE WATER RRI FUND	150,000	150,000
401-3301-533.59-90	CONTINGENCY	CITY ADMINISTRATOR CONTINGENCY	25,000	25,000
401-3301-533.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-
401-3301-533.64-10	EQUIP - REPLACEMENT	FUEL LEAKE DETECTION MONITOR - PLANT 1 GENERATOR (REGULATORY)	20,000	20,000
401-3301-533.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
401-3301-533.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
401-3301-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
401-3301-533.71-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012A	114,000	191,500
		WATER AND SEWER REV BOND 2012B	77,500	-
401-3301-533.71-31	COT UT SYS CIRN SER 2021	WATER AND SEWER REV NOTE 2021 PRINCIPAL OCT	77,500	77,500
401-3301-533.72-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A INTEREST AUGUST	9,846	33,210
		WATER AND SEWER REV BOND 2012 B INTEREST AUGUST	6,759	-
		WATER AND SEWER REV BOND 2012 A INTEREST FEBRUARY	9,846	-
		WATER AND SEWER REV BOND 2012 B INTEREST FEBRUARY	6,759	-

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3302-533.12-10	REGULAR SALARIES	393,168	422,357	453,309	7.33%
401-3302-533.14-10	OVERTIME	45,313	30,000	30,000	-%
401-3302-533.21-10	FICA / MED TAXES	30,256	31,929	34,097	6.79%
401-3302-533.22-20	FL STATE RETIREMENT	54,232	62,697	67,286	7.32%
401-3302-533.23-10	HEALTH INSURANCE	68,259	71,288	74,139	4.00%
401-3302-533.23-15	DENTAL INSURANCE	3,360	3,499	3,499	-%
401-3302-533.23-20	LIFE INSURANCE	2,187	2,527	2,701	6.89%
401-3302-533.23-21	SHORT-TERM DISABILITY	1,645	1,891	2,002	5.87%
401-3302-533.23-30	DEPENDENT HEALTH INSURANC	57,178	60,648	63,074	4.00%
401-3302-533.23-35	DEPENDENT DENTAL INSURANC	3,400	3,621	3,621	-%
401-3302-533.23-40	LONG TERM DISABILITY	1,005	1,155	1,234	6.84%
401-3302-533.23-45	VISION INSURANCE	-	-	339	-%
401-3302-533.24-10	WORKERS' COMPENSATION	13,498	18,823	11,207	(40.46%)
* SALARIES AND BENEFITS		673,501	710,435	746,508	5.08%
OPERATING EXPENDITURES					
401-3302-533.31-15	ENGINEERING	-	6,600	10,000	51.52%
401-3302-533.32-10	AUDIT SERVICES	1,336	-	-	-%
401-3302-533.34-10	CONTRACTUAL SERVICES	36,302	64,073	70,509	10.04%
401-3302-533.40-10	TRAVEL & PER DIEM	7,361	10,000	10,000	-%
401-3302-533.41-10	TELEPHONE	2,259	8,368	5,400	(35.47%)
401-3302-533.41-20	OTHER COMMUNICATION	95	-	-	-%
401-3302-533.41-30	POSTAGE	1,178	1,500	1,500	-%
401-3302-533.44-10	RENTALS & LEASES	-	2,000	2,000	-%
401-3302-533.45-10	LIABILITY	27,196	35,098	30,884	(12.01%)
401-3302-533.46-10	BUILDING	-	5,000	5,000	-%
401-3302-533.46-15	EQUIPMENT	3,128	5,000	5,000	-%
401-3302-533.46-25	MISCELLANEOUS	3,544	6,500	7,000	7.69%
401-3302-533.46-30	VEHICLE	3,955	11,000	11,000	-%
401-3302-533.46-50	DISTRIBUTION	6,657	14,000	12,000	(14.29%)
401-3302-533.47-10	PRINTING & BINDING	362	1,150	650	(43.48%)
401-3302-533.49-10	ADVERTISING	-	500	1,000	100.00%
401-3302-533.51-10	OFFICE SUPPLIES	-	1,100	1,100	-%
401-3302-533.52-09	ISSUED INVENTORY	159,124	-	-	-%
401-3302-533.52-10	OPERATING SUPPLIES	18,250	19,216	18,680	(2.79%)
401-3302-533.52-11	DURABLE GOODS	3,615	17,250	13,500	(21.74%)
401-3302-533.52-15	FUEL COSTS	36,862	36,996	38,118	3.03%
401-3302-533.52-16	INVENTORY PURCHASES	504,218	175,000	175,000	-%
401-3302-533.52-25	UNIFORMS	6,686	8,500	8,500	-%
401-3302-533.54-10	BKS, PUB, SUB, MEM, LIB	388	2,115	2,115	-%
401-3302-533.59-10	DEPRECIATION EXPENSE	209,537	-	-	-%
401-3302-533.59-66	INVENTORY PURCHASE RECLAS	(504,218)	-	-	-%
* OPERATING EXPENDITURES		527,835	430,966	428,956	(0.47%)
CAPITAL EXPENDITURES					
401-3302-533.64-15	EQUIP - NEW	6,242	21,500	15,000	(30.23%)
401-3302-533.64-25	FUTURE PROJECTS	193,171	134,120	235,000	75.22%
401-3302-533.65-87	UT SYS CIRN '21-PENINSULA	1,304,932	470,069	-	(100.00%)

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
401-3302-533.69-98	ASSET RECLASS-CIP	(1,304,932)	-	-	-%
401-3302-533.69-99	ASSET RECLASSIFICATION	(199,413)	-	-	-%
* CAPITAL EXPENDITURES		-	625,689	250,000	(60.04%)
TRANSFERS AND OTHERS					
401-3302-533.95-55	WATER/SEWER FUND	309	-	-	-%
* TRANSFERS AND OTHERS		309	-	-	-%
TOTAL WATER DISTRIBUTION		1,201,645	1,767,090	1,425,464	(19.33%)

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3302-533.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	453,309	453,309
401-3302-533.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	30,000	30,000
401-3302-533.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	34,097	34,097
401-3302-533.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	67,286	67,286
401-3302-533.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	74,139	74,139
401-3302-533.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,499	3,499
401-3302-533.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,701	2,701
401-3302-533.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,002	2,002
401-3302-533.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	63,074	63,074
401-3302-533.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	3,621	3,621
401-3302-533.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,234	1,234
401-3302-533.23-45	VISION INSURANCE	VISION INSURANCE	339	339
401-3302-533.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	11,207	11,207
401-3302-533.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS, SURVEYING & TITLE SEARCHES	10,000	10,000
401-3302-533.32-10	AUDIT SERVICES	NO AMOUNT BUDGETED	-	-
401-3302-533.34-10	CONTRACTUAL SERVICES	R900 GATEWAY COLLECTOR SUPPORT	10,300	70,509
		TAVA-62-130 (ETOWAH)	1,516	-
		TAVA-61-181 (FIRE STATION#1, ALFRED ST)	1,516	-
		TAVA-61-166 (DORA DR, DORA AVE)	1,516	-
		TAVA-61-160 (NEAR US 441/SR500)	1,620	-
		TAVA-61-147 (NEAR DISSTON AVE)	1,516	-
		TAVA-61-146 (LAKE DORA CIR)	1,516	-
		TAVA-61-139 (VERANDAH)	1,175	-
		TAVA-61-137 (RUBY ST)	1,516	-
		TAVA-52-124 (NEAR CAROLINE ST)	4,325	-
		TAVA- (12" WATER LINE - PAVILLION)	1,516	-
		RAILROAD CROSSING COSTS: TAVA-52-041 (NEAR DISSTON AVE)	1,516	-
		NEPTUNE 360 AMR AND AMI SERVICES	11,700	-
		NAVIGATOR TECHNICAL SUPPORT - CROSS CONNECTION	1,000	-

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		GIS SOFTWARE - ESRI	7,325	-
		GIS PROGRAM - SPLIT W/ WASTEWATER	15,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
401-3302-533.40-10	TRAVEL & PER DIEM	DISTRIBUTION STAFF TO MAINTAIN LICENSES & CEU REQS	5,000	10,000
		UTILITY DIRECTOR - SEMINAR TRAINING & CEU'S	1,500	-
		SUPERVISOR DISTRIBUTION RELATED SEMINAR/TRAINING	2,000	-
		CROSS CONNECTION TRAINING FOR CC COORDINATOR	1,500	-
401-3302-533.41-10	TELEPHONE	CELLPHONE SERVICE	5,400	5,400
401-3302-533.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
401-3302-533.41-30	POSTAGE	CORRESPONDENCE AND MAIL RELATED TO CROSS CONNECTION, PACKAGE SHIPPING, ETC	1,500	1,500
401-3302-533.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT FOR EMERGENCIES, ETC	2,000	2,000
401-3302-533.45-10	LIABILITY	LIABILITY INSURANCE	30,884	30,884
401-3302-533.46-10	BUILDING	REPAIR & MAINT TO BUILDINGS, ROOF, ETC	5,000	5,000
401-3302-533.46-15	EQUIPMENT	MAINTENANCE OF SMALL EQUIPMENT	5,000	5,000
401-3302-533.46-25	MISCELLANEOUS	MISC REPAIRS TO DISTRIBUTION SYSTEM FOR NORMAL & EMERGENCY OPERATIONS	2,000	7,000
		EMERGENCY ROAD REPAIRS	5,000	-
401-3302-533.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIRS TO VEHICLES	11,000	11,000
401-3302-533.46-50	DISTRIBUTION	MISC PARTS FOR INSTALLATION OF POTABLE SERVICES, IRRIGATION SERVICES, PARTS FOR METER EXCHANGE PROGRAM, EMERGENCIES, AND UNEXPECTED BREAKS & ROAD PAVING	12,000	12,000
401-3302-533.47-10	PRINTING & BINDING	WATER CONSERVATION & PUBLIC EDUCATIONAL NOTICES, REGULATORY NOTIFICATIONS, ETC	650	650
401-3302-533.49-10	ADVERTISING	BIDS, CROSS CONNECTION CONTROL, ETC	1,000	1,000
401-3302-533.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,100	1,100
401-3302-533.52-09	ISSUED INVENTORY	NO AMOUNT BUDGETED	-	-
401-3302-533.52-10	OPERATING SUPPLIES	STOCK REPLACEMENT FOR NEW SERVICES INSTALLATIONS, EMERGENCY SUPPLIES, JANITORIA SUPPLIES, ETC	16,680	18,680
		MISC TOOLS FOR DAILY OPERATIONS	2,000	-
401-3302-533.52-11	DURABLE GOODS	2 GRUNDOMAT BORING TOOLS (ANNUAL MAINT)	2,000	13,500

FUND 401
DEPT 33
DIVISION 02

WATER DISTRIBUTION DIVISION EXPENDITURE JUSTIFICATION

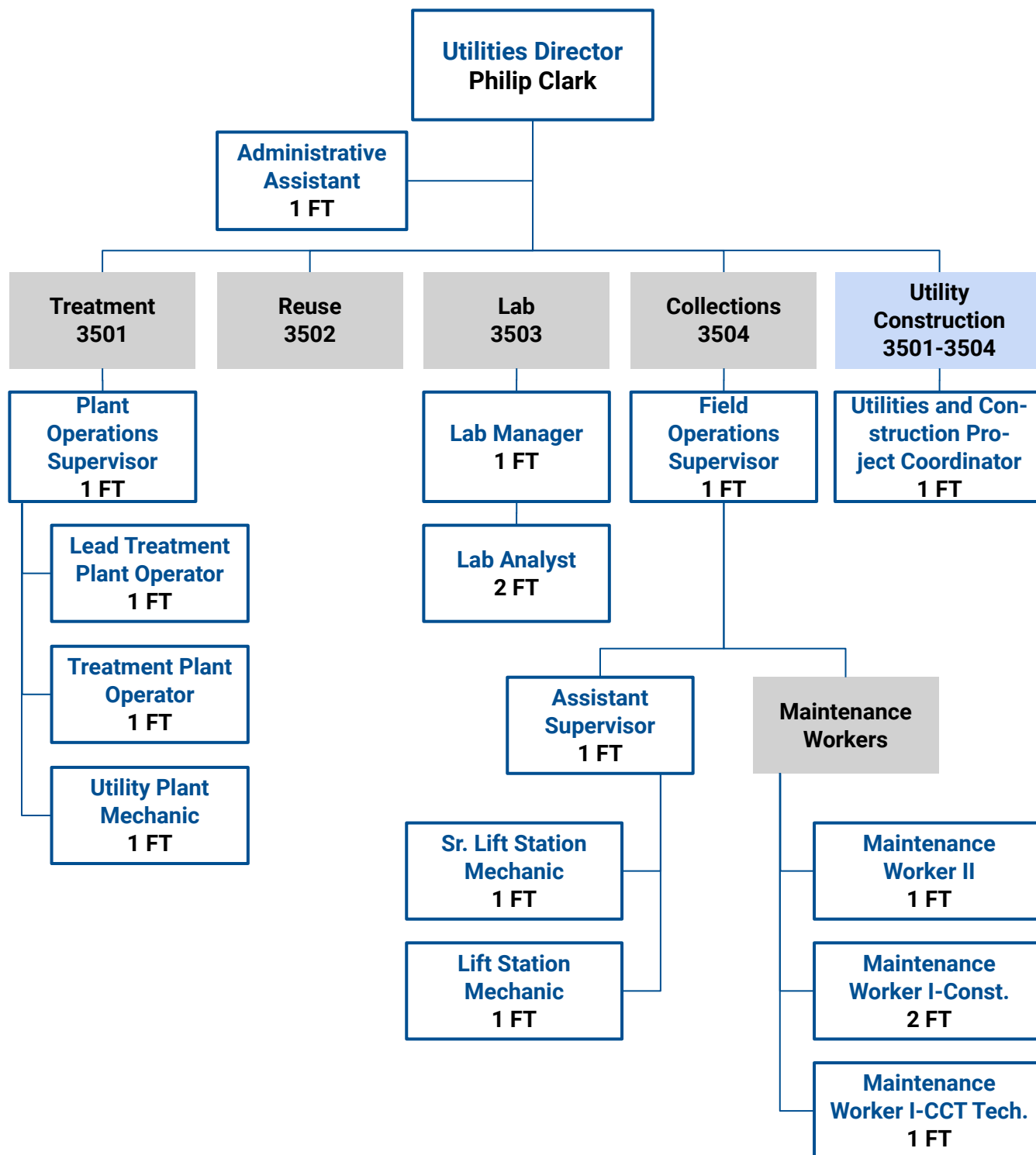
ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		FIRE HYDRANT REPLACEMENT PROGRAM	4,000	-
		3 FIRE HYDRANTS (CIP IMPLEMENTED)	7,500	-
401-3302-533.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	38,118	38,118
401-3302-533.52-16	INVENTORY PURCHASES	METERS AND INVENTORY ACCESSORIES	175,000	175,000
401-3302-533.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS FOR DISTRIBUTION STAFF	6,500	8,500
		WORK BOOTS - 8 EMPLOYEES	1,600	-
		HOODIES / HATS / SHIRTS	400	-
401-3302-533.54-10	BKS, PUB, SUB, MEM, LIB	SUBSCRIPTIONS & REFERENCE MATERIALS FOR EMPLOYEES	1,500	2,115
		WATER REUSE ANNUAL MEMBERSHIP (SPLIT W/ WW)	375	-
		FWPCOA ANNUAL MEMBERSHIP	240	-
401-3302-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3302-533.59-66	INVENTORY PURCHASE RECLAS	NO AMOUNT BUDGETED	-	-
401-3302-533.64-15	EQUIP - NEW	INSERTION VALVE PROGRAM	15,000	15,000
401-3302-533.64-25	FUTURE PROJECTS	BASE READ, PHASE 8 - CELLULAR METERS TEST AND PAINT FIRE HYDRANTS	170,000 65,000	235,000 -
401-3302-533.65-87	UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-
401-3302-533.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
401-3302-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
401-3302-533.95-55	WATER/SEWER FUND	NO AMOUNT BUDGETED	-	-

Wastewater



Wastewater

Division 35*



*Wastewater is a Division of the Utilities Department.

Position Summary

Authorized Positions		Pos. #	2022-2023	2023-2024	2024-2025
Full Time:					
¹	Administrative Assistant	25004	1	1	1
	Assistant Supervisor	35005	1	1	1
	Field Operations Supervisor	24002	1	1	1
	Lab Analyst	24012	2	2	2
	Lab Manager	24006	1	1	1
	Lead Treatment Plant Operator	35007	1	1	1
	Lift Station Mechanic	24007	1	1	1
	Maint. Wrkr I/CCT Tech	35003	1	1	1
	Maint. Wrkr I/Const. Insp.	35002	2	2	2
	Maint. Wrkr II/Heavy Equip.	24010	1	1	1
	Plant Operations Supervisor	24004	1	1	1
	Sr. Lift Station Mechanic	35001	1	1	1
	Treatment Plant Operator	24005	1	1	1
	Utilities and Construction Project Coordinator	35008	1	1	1
¹	Utility Director	24014	1	1	1
	Utility Plant Mechanic	35006	1	1	1
No. of Full Time			18	18	18
Total No. of Positions:			18	18	18
Total FTEs:			18	18	18

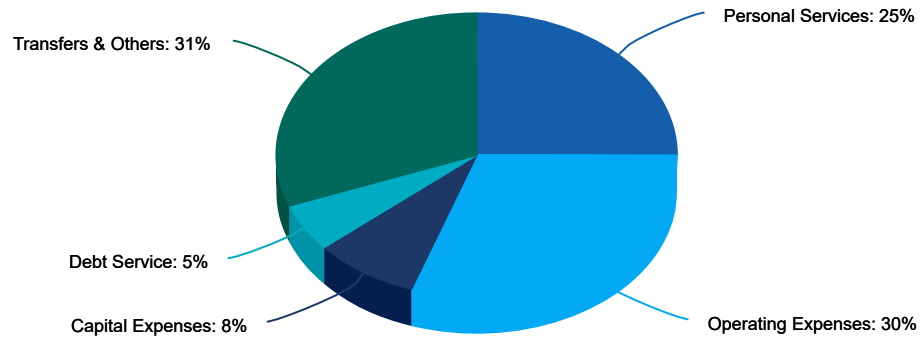
Notes:

1. Utility Director & Administrative Assistant positions are allocated 50% to Water, 50% to Wastewater

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Treatment-3501				
Personal Services	467,456	505,299	526,791	4.25%
Operating Expenses	1,515,799	1,264,836	1,374,571	8.68%
Capital Expenses	-	3,615	149,000	4021.72%
Debt Service	18,144	401,286	402,462	0.29%
Transfers & Others	2,095,681	2,104,618	2,283,665	8.51%
Total Treatment	4,097,080	4,279,654	4,736,489	10.67%
Reuse-3502				
Personal Services	4,018	-	-	-%
Operating Expenses	86,261	111,967	117,212	4.68%
Capital Expenses	-	-	15,500	-%
Total Reuse	90,279	111,967	132,712	18.53%
Lab-3503				
Personal Services	313,968	383,417	390,677	1.89%
Operating Expenses	118,503	134,134	130,569	(2.66%)
Capital Expenses	-	31,000	22,000	(29.03%)
Total Lab	432,471	548,551	543,246	(0.97%)
Collection-3504				
Personal Services	819,531	903,224	937,559	
Operating Expenses	776,561	641,882	618,169	
Capital Expenses	-	1,971,338	440,000	
Transfers & Others	362	-	-	
Total Collection	1,596,454	3,516,444	1,995,728	
Grand Total Wastewater	\$6,216,284	\$8,456,616	\$7,408,175	
Category Summary				
Personal Services	1,604,973	1,791,940	1,855,027	3.52%
Operating Expenses	2,497,124	2,152,819	2,240,521	4.07%
Capital Expenses	-	2,005,953	626,500	(68.77%)
Debt Service	18,144	401,286	402,462	0.29%
Transfers & Others	2,096,043	2,104,618	2,283,665	8.51%
Grand Total Wastewater	\$6,216,284	\$8,456,616	\$7,408,175	(12.40%)

2025 APPROPRIATIONS



WASTEWATER - 3501, 3503, & 3504

DEPARTMENT MISSION

It is the mission of the Wastewater Department to commit to the customers of the City (hospitals, governmental agencies, businesses and residents) safe, reliable sewage disposal to protect the health of the Public and the City's natural environment while maintaining financially efficient and loss prevention measures within established guidelines and safeguards from the Department of Environmental Protection. Department staff is focused on ensuring criteria and parameters of all regulatory agencies are met.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

The Wastewater Division operates one Water Reclamation Facility permitted at 3.0 MGD. In August 2012 the Wastewater plant was given a FDEP permit modification to operate a reclaimed water system. This consists of a 5 mg storage tank and 8 miles of distribution lines. The reclaimed water is furnished to 4 residential subdivisions, a cemetery, City ball fields and an orange grove. In addition to operating City plants, the department is tasked with providing treatment and monitoring through laboratory testing of all waste generated in order to meet State and Federal Regulations. The Laboratory is responsible for testing schedules to comply with the DEP permit, which includes: daily and weekly testing of the WWTP discharges, groundwater monitoring, well sampling, Lake Dora background monitoring, residuals management monitoring, and future reuse monitoring. Operations are responsible for grounds maintenance of the plants' percolation pond site, sludge hauling and daily facility monitoring for overall plant compliance measures. The Division also operates and maintains 85 lift stations, 39.24 miles of force main, and 69.6 miles of gravity sewer lines throughout the City.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Lift Stations Maintained	86	90	92	96
2.	Wastewater Plant Capacity (MGD)	3	3	3	3
3.	Daily Average Flow (MGD): Treatment	2	2	2	2
4.	Daily Average Flow (MGD): Reuse	1	1	1	1
5.	After Hours Lift Station Emergencies	10	10	10	10
6.	Regulatory Wastewater Analysis	2,250	2,250	2,250	2,400
7.	Regulatory Drinking Water Analysis	470	733	480	500
8.	Process Control Analysis	1,308	1,404	1,450	11,450
9.	Misc. Analysis: Quality Control, Proficiency Testing, Etc.	248	302	300	300
10.	Miles of Wastewater Lines Maintained	130	134	137	140
11.	Miles of Reclaimed Lines Maintained	16	16	17	18
12.	Miles of New Wastewater lines to be installed	2	2	3	3
13.	Miles of New Reclaimed Lines to be installed	1	1	1	1

2025 GOALS

Organizational Development

Provide additional training in safety and operation of the Treatment Plant, Reclaim system, and Collection System to meet FDEP and FDOH Requirements.

Growth and Development

Provide employee related funding sources to improve work performance and department growth.

City Lifestyle

To maintain systems that protect public health and to enhance the natural resources of the environment.

Innovation and Technology

To utilize technology as a driver to foster efficiency in service delivery and to maintain maintenance schedules of wastewater infrastructure and the wastewater facilities.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES**Wastewater Treatment**

1. Continue to Implement a world class preventative maintenance program.
2. Continue to meet or exceed all water quality parameters set forth in our regulatory permit.
3. Foster employee growth through continued educational opportunities and departmental cross-training.
4. Develop a Facilities Plan that will assist in planning for future growth and preventative maintenance needs.
5. Pursue WWTP Excellence Awards that highlight our successful operations.
6. Implement our newly acquired VT Scada system to streamline the operation of all utilities departments.
7. Rewire sludge belt press for optimal safety and efficiency.
8. Replace worn expansion joints in oxidation ditches #1 and #2 to prolong the life of both tanks.
9. Update worn out flooring and wall paint in Woodlea Rd. WWTP to reduce/eliminate maintenance costs.

Wastewater Lab

1. Replace the laboratory floor for a more durable cost effective alternative.
2. Set up the LIMS so that consumables are logged in electronically.
3. Complete transfer of all laboratory SOP's to digital format.
4. Complete a document control system for all loose leaf forms used in the laboratory.
5. A comprehensive training log shall be generated for all new laboratory personnel as required by TNI.
6. All logbooks shall be amended to reflect actual and derived temperatures required by TNI.
7. Host an FSEA Ethics and Data Integrity Workshop.

Wastewater Collections

1. Continued CCTV inspection of collection system to update mapping system and incorporating City Works Work order system
2. Clean, CCTV, Smoke Test and repair system in Deer Island. Near build-out completion and sewers need updated evaluation.
3. Continue our 20 year lift station rehabilitation plan
4. Rebuild lift station 45,46,48,56
5. Replace generators at LS 47 & 15 install new generator LS 31
6. Purchase a by-pass pump for emergency use at high head stations
7. Continued to minimize and reduce the after hours emergency calls due to line blockages, pump failures, etc.
8. Continue use of CIPP process to repair gravity sewers internally at the fraction of cost to use contractor.
9. Continue to replace SCADA system frequency radios in lift stations w/use of VT SCADA Program
10. Continued the use of our CityWorks work order system to add and update assets.
11. Continue FOG, (fats oils, and grease) inspection and enforcement program along with emergency contacts for private lift stations.
12. Continue program of inspecting sewer lateral cleanouts; repair caps as needed in effort to reduce inflow
13. Continue repairs and maintenance service at splash park as needed.
14. Continuing air relief valve program by inspecting, repairing, & replacing any defective valves.
15. Continue to Install liners in main lines to reduce infiltration and completely rehab pipe line segments LS 2 and other locations as needed

2024 ACCOMPLISHMENTS**Wastewater Treatment**

1. Continue to Implement a world class preventative maintenance program.
2. Continue to meet or exceed all water quality parameters set forth in our regulatory permit.
3. Foster employee growth through continued educational opportunities and departmental cross-training.

4. Assist engineers with the design and implementation of plant upgrades to keep up with growth.
5. Pursue WWTP Excellence Awards that highlight our successful operations.
6. Implement an improved SCADA system to streamline the operation of all utilities departments.
7. Develop a Facilities Plan that will assist in planning for future growth and preventative maintenance needs.
8. Install new dissolved oxygen (D.O.) probes in both oxidation ditches to improve treatment efficiency.
9. Replace worn out decant valves in our digesters to improve operator safety.

Wastewater Lab

1. A verbal method for process control microbiological counts has been established.
2. Most of the lab SOP's has been converted to digital format for review, revision and approval digitally.
3. The work space at the splash park has been installed and is in use.
4. All lab staff are trained, and achieved acceptable IDOC's to perform T. Phos and TKN methods.
5. Hosted FSEA Back to Basics workshops as Regional Directors for ongoing training

Wastewater Collections

1. Continuing air relief valve program by inspecting, repairing, & replacing any defective valves.
2. Continued CCTV inspection of collection system to update mapping system and incorporating City Works Work order system
3. Continue to Install liners in main lines to reduce infiltration and completely rehab pipe line segments LS 2, 5, & 7
4. Complete the Woodlea Capacity Expansion Project west of WWTP.
5. Continued to minimize and reduce the after hours emergency calls due to line blockages, pump failures, etc.
6. Continue CIPP process to repair gravity sewers internally at the fraction of cost to use contractor.
7. Rebuild lift station 31, 19, 22, & 41
8. Replace the electrical panel at lift stations 16
9. Began to replace SCADA system in lift stations w/use of frequency radios and VT SCADA Program
10. On going is our beautification plan for providing a more appealing look to lift stations
11. Continued the use of our CityWorks work order system to add and update assets.
12. Installed liners in manholes that are severely damaged by H2S
13. Continue our 20 year lift station rehabilitation plan
14. Continue FOG, (fats oils, and grease) inspection and enforcement program along with emergency contacts for private lift stations.
15. Study feasibility of replacing antiquated generators
16. Continue program of inspecting sewer lateral cleanouts; repair caps as needed in effort to reduce inflow
17. Continue repairs and service at splash park as needed.
18. Replace the pumps at LS 65 with chopper pumps to reduce ragging problem and reduce pulled pump maintenance.

FUND 401
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DIVISION 01

WASTEWATER TREATMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3501-535.12-10	REGULAR SALARIES	298,827	318,584	340,451	6.86%
401-3501-535.14-10	OVERTIME	17,700	13,000	13,000	-%
401-3501-535.15-60	ELECTR TABLET ALLOWANCE	225	-	-	-%
401-3501-535.21-10	FICA / MED TAXES	21,877	23,265	24,796	6.58%
401-3501-535.22-20	FL STATE RETIREMENT	47,934	57,024	61,125	7.19%
401-3501-535.23-10	HEALTH INSURANCE	40,674	43,664	45,410	4.00%
401-3501-535.23-15	DENTAL INSURANCE	1,995	2,143	2,143	-%
401-3501-535.23-20	LIFE INSURANCE	1,581	1,845	1,965	6.50%
401-3501-535.23-21	SHORT-TERM DISABILITY	1,140	1,330	1,398	5.11%
401-3501-535.23-30	DEPENDENT HEALTH INSURANC	26,578	32,282	27,723	(14.12%)
401-3501-535.23-35	DEPENDENT DENTAL INSURANC	1,882	2,387	2,404	0.71%
401-3501-535.23-40	LONG TERM DISABILITY	725	845	897	6.15%
401-3501-535.23-45	VISION INSURANCE	-	-	246	-%
401-3501-535.24-10	WORKERS' COMPENSATION	6,318	8,930	5,233	(41.40%)
* SALARIES AND BENEFITS		467,456	505,299	526,791	4.25%
OPERATING EXPENDITURES					
401-3501-535.31-15	ENGINEERING	11,812	12,252	18,652	52.24%
401-3501-535.32-10	AUDIT SERVICES	11,319	90,585	95,125	5.01%
401-3501-535.34-10	CONTRACTUAL SERVICES	203,921	138,984	151,028	8.67%
401-3501-535.40-10	TRAVEL & PER DIEM	5,050	10,970	10,970	-%
401-3501-535.41-10	TELEPHONE	11,276	6,836	6,500	(4.92%)
401-3501-535.41-20	OTHER COMMUNICATION	105	500	500	-%
401-3501-535.41-30	POSTAGE	32	400	400	-%
401-3501-535.43-10	ELECTRIC, WATER, GAS	602,537	572,558	613,090	7.08%
401-3501-535.44-10	RENTALS & LEASES	3,503	3,400	3,400	-%
401-3501-535.45-10	LIABILITY	88,509	114,415	98,836	(13.62%)
401-3501-535.46-10	BUILDING	-	8,000	13,000	62.50%
401-3501-535.46-15	EQUIPMENT	12,209	29,314	24,500	(16.42%)
401-3501-535.46-17	INSURANCE RECOVERY	-	2,827	-	(100.00%)
401-3501-535.46-25	MISCELLANEOUS	76	6,380	6,000	(5.96%)
401-3501-535.46-30	VEHICLE	3,802	13,100	4,000	(69.47%)
401-3501-535.46-85	SCADA MAINTENANCE	25,080	26,500	28,500	7.55%
401-3501-535.47-10	PRINTING & BINDING	385	400	400	-%
401-3501-535.49-10	ADVERTISING	-	1,000	1,000	-%
401-3501-535.51-10	OFFICE SUPPLIES	833	1,200	1,200	-%
401-3501-535.52-10	OPERATING SUPPLIES	21,035	20,500	21,500	4.88%
401-3501-535.52-11	DURABLE GOODS	27,264	27,292	12,600	(53.83%)
401-3501-535.52-15	FUEL COSTS	31,919	34,398	37,150	8.00%
401-3501-535.52-25	UNIFORMS	4,994	4,690	4,690	-%
401-3501-535.52-65	OPERATING CHEMICALS	120,938	133,000	179,520	34.98%
401-3501-535.52-95	SCADA SUPPLIES	4,185	3,325	15,000	351.13%
401-3501-535.54-10	BKS, PUB, SUB, MEM, LIB	1,399	2,010	2,010	-%
401-3501-535.59-10	DEPRECIATION EXPENSE	323,616	-	-	-%
401-3501-535.59-90	CONTINGENCY	-	-	25,000	-%
* OPERATING EXPENDITURES		1,515,799	1,264,836	1,374,571	8.68%
CAPITAL EXPENDITURES					

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DIVISION 01

WASTEWATER TREATMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
401-3501-535.64-10	EQUIP - REPLACEMENT	15,000	-	-	-%
401-3501-535.64-11	EQUIP-VEHICLE REPLACEMENT	-	-	44,000	-%
401-3501-535.64-13	EQUIP - COMP REPLACEMENT	-	3,615	-	(100.00%)
401-3501-535.64-25	FUTURE PROJECTS	159,000	-	105,000	-%
401-3501-535.69-98	ASSET RECLASS-CIP	(126,664)	-	-	-%
401-3501-535.69-99	ASSET RECLASSIFICATION	(47,336)	-	-	-%
* CAPITAL EXPENDITURES		-	3,615	149,000	4021.72%
DEBT SERVICE					
401-3501-535.71-30	REV BOND 2000 SPLIT 40-60	-	242,500	248,500	2.47%
401-3501-535.71-31	COT UT SYS CIRN SER 2021	(72,500)	75,000	77,500	3.33%
401-3501-535.72-30	REV BOND 2000 SPLIT 40-60	54,889	49,578	43,056	(13.16%)
401-3501-535.72-31	COT UT SYST CIRN SER 2021	35,755	34,208	33,406	(2.34%)
* DEBT SERVICE		18,144	401,286	402,462	0.29%
TRANSFERS AND OTHERS					
401-3501-535.59-15	TRANSFER TO G/F	456,619	465,668	494,944	6.29%
401-3501-535.59-20	REIMBURSEMENT TO G/F	561,950	605,859	709,224	17.06%
401-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	926,922	883,091	878,675	(0.50%)
401-3501-535.59-76	TRANSFER TO SUNSET VIEW	-	-	50,822	-%
401-3501-535.59-78	TRANSFER TO W/WW RRI FUND	150,000	150,000	150,000	-%
401-3501-535.95-55	WATER/SEWER FUND	190	-	-	-%
* TRANSFERS AND OTHERS		2,095,681	2,104,618	2,283,665	8.51%
TOTAL WASTEWATER TREATMENT		4,097,080	4,279,654	4,736,489	10.67%

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WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3501-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	340,451	340,451
401-3501-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	13,000	13,000
401-3501-535.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
401-3501-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	24,796	24,796
401-3501-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	61,125	61,125
401-3501-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	45,410	45,410
401-3501-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,143	2,143
401-3501-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,965	1,965
401-3501-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,398	1,398
401-3501-535.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	27,723	27,723
401-3501-535.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,404	2,404
401-3501-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	897	897
401-3501-535.23-45	VISION INSURANCE	VISION INSURANCE	246	246
401-3501-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	5,233	5,233
401-3501-535.31-15	ENGINEERING	ENGINEERING SERVICES RELATED TO ON-GOING ACTIVE PROJECTS PERTAINING TO WASTEWATER	18,652	18,652
401-3501-535.32-10	AUDIT SERVICES	AUDIT SERVICES	25,500	95,125
		SINGLE AUDIT	63,350	-
		ANNUAL FINANCIAL REPORT PREPARATION	6,275	-
401-3501-535.34-10	CONTRACTUAL SERVICES	RESIDUAL DISPOSAL AS REQUIRED BY DEP	66,000	151,028
		WOODLEA ROLL DUMPSTER - WASTE MANAGEMENT	591	-
		WEEKLY CLEANING OF WWTP OPERATIONS BLDG	4,000	-
		STATE GOVERNMENT AFFAIRS ADVOCATE (SPLIT WITH WATER, AND GENERAL FUND)	15,000	-
		RAFTELIS FINANCE CONSULTANTS	2,500	-
		PRESSURE WASH 5MG GROUND STORAGE TANK	1,500	-
		PAINT FILTER & CHLORINE CONTACT TANKS	10,000	-

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WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		LANDCAPE MAINT OF WOODLEA PLANT GROUNDS	12,540	-
		GSA MASS NOTIFICATION SYSTEM	2,436	-
		GIS MAPPING OF UTILITIES	5,000	-
		ESRI - GIS SOFTWARE	7,325	-
		DISPSOAL OF SAND, GRIT, RAGS, & DEBRIS FROM TANKS	10,000	-
		CONTRACT TO REPAIR MISC EQUIPMENT AROUND PLANT SUCH AS PUMPS, FILTERS, ETC	5,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		AUTOCAD ANNUAL FEE	2,000	-
		ANNUAL FLOW METER CALIBRATIONS FOR RAS, INFLUENT, EFFLUENT & MISC FLOW METERS AS REQUIRED BY DEP	1,200	-
401-3501-535.40-10	TRAVEL & PER DIEM	TRAINING & TRAVEL EXPENSES FOR DIRECTOR, ADMIN ASSIST, & OPERATORS FOR CEUS & OPERATORS	10,970	10,970
401-3501-535.41-10	TELEPHONE	DOMS FAX	600	6,500
		CELLPHONE SERVICE	5,900	-
401-3501-535.41-20	OTHER COMMUNICATION	WI-FI SERVICES	500	500
401-3501-535.41-30	POSTAGE	POSTAGE	400	400
401-3501-535.43-10	ELECTRIC, WATER, GAS	WATER	176,630	613,090
		SECO ENERGY	342,181	-
		DUKE	94,279	-
401-3501-535.44-10	RENTALS & LEASES	RENTAL OF COPIER	2,400	3,400
		RENTAL OF EQUIPMENT, AS NEEDED	1,000	-
401-3501-535.45-10	LIABILITY	LIABILITY INSURANCE	86,684	98,836
		POLUTION INSURANCE	12,152	-
401-3501-535.46-10	BUILDING	REDO FLOORS OF THE WWTP BUILDING (SPLIT W/ COLL)	8,000	13,000
		PAINT WWTP BUILDING (SPLIT W/ COLL)	5,000	-
401-3501-535.46-15	EQUIPMENT	REPAIRS TO SUCH ITEMS AS CHART RECORDERS, PROBES, CHLORINE & TURBIDITY ANALYZERS, PUMPS, MOTORS, & OTHER ITEMS.	20,000	24,500
		REPAIR TO UAB FOUNTAIN, REPLACE LIGHTING	2,500	-
		PREVENTATIVE MAINT OF CHLORINE SYSTEM	2,000	-
401-3501-535.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3501-535.46-25	MISCELLANEOUS	REPAIRS TO SUCH ITEMS AS FLOW METERS, VALVES, ETC	1,000	6,000
		MAINT PLAN FOR TRASH BUILDUP IN WWTP TANKS	5,000	-
401-3501-535.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIR TO VEHICLES	4,000	4,000

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WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3501-535.46-85	SCADA MAINTENANCE	CONTRACT TO TROUBLESHOOTING & MAINT OF SCADA SYSTEM	28,500	28,500
401-3501-535.47-10	PRINTING & BINDING	BUSINESS CARDS, MAPS, ETC	400	400
401-3501-535.49-10	ADVERTISING	ADVERTISING FOR GRANTS, EMPLOYMENT, ETC	1,000	1,000
401-3501-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,200	1,200
401-3501-535.52-10	OPERATING SUPPLIES	SAFETY EQUIPMENT FOR OPERATORS	750	21,500
		OTHER RELATED PRODUCTS, MATERIALS FOR DAILY TASKS	8,000	-
		OILS & DEGREASERS FOR PLANTS AND TANKS	4,500	-
		MONTHLY USE OF DUMPSTER	1,000	-
		HAND TOOLS, AS NEEDED	1,750	-
		COPY PAPER, PAPER TOWELS, ETC	1,000	-
		CLEANING SUPPLIES	1,000	-
		CITY SHIRTS - PER CITY UNIFORM POLICY (4 STAFF)	1,000	-
		CELL PHONE REPLACEMENTS	500	-
		CDL LICENSE RENEWALS, CERTIFICATIONS	500	-
		ADD'L COPIES PER LEASE	1,500	-
401-3501-535.52-11	DURABLE GOODS	BATTERIES FOR GENERATORS AT WOODLEA & CAROLINE PLANTS	1,000	12,600
		SC200 ORP CONTROLLER CONTINGENCY	2,000	-
		SC200 DO CONTROLLER CONTINGENCY	2,000	-
		SC200 CHLORINE CONTROLLER CONTINGENCY	2,000	-
		REPLACE DIGESTER VALVES (4 @ \$1,100)	4,400	-
		IN-LINE CHLORINE PUMP CONTINGENCY	600	-
		BATTERIES FOR DEWALT TOOLS	600	-
401-3501-535.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	37,150	37,150
401-3501-535.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 6 EMPLOYEES	2,000	4,690
		TSHIRTS / HATS - WWTP STAFF	1,250	-
		HOODIES FOR STAFF (6 EMPLOYEES / \$40 EA)	240	-
		BOOT ALLOWANCE: 6 EMPLOYEES	1,200	-
401-3501-535.52-65	OPERATING CHEMICALS	SODIUM HYPOCHLORITE FOR DISINFECTION OF EFFLUENT	120,000	179,520
		POLYMER FOR BELT PRESS	31,520	-
		HTH (GRANULAR CHLORINE) FOR CLEANING FILTERS	3,000	-
		CHEMICAL TO SUPPLEMENT IF NECESSARY	25,000	-
401-3501-535.52-95	SCADA SUPPLIES	REPLACEMENT PARTS FOR SCADA SYSTEM	15,000	15,000
401-3501-535.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MATERIALS & MGT LITERATURE	1,800	2,010
		FWPCOA ANNUAL MEMBERSHIP	210	-

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WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3501-535.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	494,944	494,944
401-3501-535.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	709,224	709,224
401-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT SRF 78905P DEC 15, 2024 & JUN 15, 2025 50%	339,428	878,675
		SRF350960 NOV 15, 2024 & MAY 15, 2025 50%	4,076	-
		SRF350951 FEB 15, 2025 & AUG 15, 2025 50%	159,310	-
		SRF 789060 OCT 15, 2024 & APR 15, 2024 50%	28,729	-
		SRF 350980 FEB 15, 2025 & AUG 15, 2025 50%	17,879	-
		SRF 350961 FEB 15, 2025 & AUG 15, 2025 50%	20,066	-
		SRF 350950 NOV 15, 2024 & MAY 15, 2025 50%	587	-
		SRF 350930 OCT 15, 2024 & APR 15, 2025 50%	180,650	-
		SRF 350920 OCT 15, 2024 & APR 15, 2025 50%	94,317	-
		SRF 350910 OCT 15, 2024 & APR 15, 2025 50%	82,472	-
		SRF 350900 OCT 15, 2024 & APR 15, 2025 50%	139,077	-
		SRF 350301 NOV 15 2024 & MAY 15. 2025 50%	12,084	-
		LESS AMOUNT FROM W/WW CONNECTION FEES	(200,000)	-
401-3501-535.59-76	TRANSFER TO SUNSET VIEW	TRANSFER TO FUND 447 SUNSET VIEW DEBT SERVICE - OCT 1, 2024	50,822	50,822
401-3501-535.59-78	TRANSFER TO W/WW RRI FUND	TRANSFER TO WATER/WASTEWATER RRI FUND	150,000	150,000
401-3501-535.59-90	CONTINGENCY	CITY ADMINISTRATOR CONTINGENCY	25,000	25,000
401-3501-535.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3501-535.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE 838 W/ NEW F150 TRUCK (LAB)	44,000	44,000
401-3501-535.64-13	EQUIP - COMP REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3501-535.64-25	FUTURE PROJECTS	BELT PRESS REWIRE REHAB	20,000	105,000
		MIXER #4 REHAB	15,000	-
		LS 69 REPLACEMENT PANEL	30,000	-
		EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	40,000	-
401-3501-535.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-
401-3501-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
401-3501-535.71-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A PRINCIPAL AUGUST	171,000	248,500
		WATER AND SEWER REV BOND 2012 B PRINCIPAL AUGUST	77,500	-

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WASTEWATER TREATMENT EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3501-535.71-31	COT UT SYS CIRN SER 2021	WATER AND SEWER REV NOTE 2021 PRINCIPAL OCT	77,500	77,500
401-3501-535.72-30	REV BOND 2000 SPLIT 40-60	WATER AND SEWER REV BOND 2012 A INTEREST AUGUST	14,769	43,056
		WATER AND SEWER REV BOND 2012 B INTEREST AUGUST	6,759	-
		WATER AND SEWER REV BOND 2012 A INTEREST FEBRUARY	14,769	-

FUND 401
DEPT 35
DIVISION 02

WASTEWATER REUSE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3502-535.23-90	OPEB	4,018	-	-	-%
* SALARIES AND BENEFITS		4,018	-	-	-%
OPERATING EXPENDITURES					
401-3502-535.31-15	ENGINEERING	-	5,000	5,000	-%
401-3502-535.34-10	CONTRACTUAL SERVICES	33,449	46,972	49,962	6.37%
401-3502-535.44-10	RENTALS & LEASES	2,078	1,900	1,900	-%
401-3502-535.46-10	BUILDING	21,302	22,300	24,000	7.62%
401-3502-535.47-10	PRINTING & BINDING	-	300	300	-%
401-3502-535.51-10	OFFICE SUPPLIES	294	1,200	1,200	-%
401-3502-535.52-10	OPERATING SUPPLIES	4,025	8,445	8,500	0.65%
401-3502-535.52-11	DURABLE GOODS	5,344	10,000	10,500	5.00%
401-3502-535.52-22	REUSE METERS	-	12,850	12,850	-%
401-3502-535.52-95	SCADA SUPPLIES	-	3,000	3,000	-%
401-3502-535.59-10	DEPRECIATION EXPENSE	19,769	-	-	-%
* OPERATING EXPENDITURES		86,261	111,967	117,212	4.68%
CAPITAL EXPENDITURES					
401-3502-535.64-10	EQUIP - REPLACEMENT	12,589	-	15,500	-%
401-3502-535.69-99	ASSET RECLASSIFICATION	(12,589)	-	-	-%
* CAPITAL EXPENDITURES		-	-	15,500	-%
TOTAL WASTEWATER-REUSE		90,279	111,967	132,712	18.53%

FUND 401
DEPT 35
DIVISION 02

WASTEWATER REUSE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3502-535.23-90	OPEB	NO AMOUNT BUDGETED	-	-
401-3502-535.31-15	ENGINEERING	ENGINEERING SERVICES RELATED TO REUSE	5,000	5,000
401-3502-535.34-10	CONTRACTUAL SERVICES	REPAIR TO BROKEN LINES	2,000	49,962
		WEEKLY CLEANING OF ADMINISTRATION BLDG	3,140	-
		MAINT OF AUDIO/VISUAL SYSTEM OF UAB TRAINING ROOM	4,800	-
		LOAD BANK TESTING - UAB GENERATOR	1,500	-
		LANDSCAPE MAINT OF ADMINISTRATION BLDG	15,180	-
		HVAC MAINT CONTRACT	7,842	-
		ELECTRICAL MAINT CONTRACT	15,500	-
401-3502-535.44-10	RENTALS & LEASES	LEASE OF COPY MACHINE	1,900	1,900
401-3502-535.46-10	BUILDING	REPAIRS TO UAB BLDG	1,000	24,000
		RECOAT, STRIP UAB PARKING LOT	5,000	-
		PRESSURE WASH OUTSIDE UAB, CLEAN OUTSIDE OF WINDOW	8,000	-
		CLEAN/PAINT REUSE STRUCTURES	10,000	-
401-3502-535.47-10	PRINTING & BINDING	BUSINESS CARDS, PAMPHLETS, ETC	300	300
401-3502-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,200	1,200
401-3502-535.52-10	OPERATING SUPPLIES	PIPING & FITTINGS	2,000	8,500
		TRAINING ROOM SUPPLIES	1,000	-
		JANITORIAL SUPPLIES	1,500	-
		FUEL TANK REGISTRATION - GENERATOR	50	-
		COMCAST - WIFI, NETWORK SERVICE	3,100	-
		ADD'L COPIES FOR COPIER	850	-
401-3502-535.52-11	DURABLE GOODS	REPLACE BROKE, WORN OUT FURNITURE IN TRAINING ROOM	8,000	10,500
		REPLACE AED AT UAB	2,500	-
401-3502-535.52-22	REUSE METERS	REUSE METERS	12,850	12,850
401-3502-535.52-95	SCADA SUPPLIES	REPLACE PLC FOR REUSE SYSTEM CONTINGENCY	3,000	3,000
401-3502-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3502-535.64-10	EQUIP - REPLACEMENT	INCUBATOR/OVEN/REFRIDGERATOR CONTINGENCY - LAB	7,000	15,500

FUND 401
DEPT 35
DIVISION 03

WASTEWATER LAB EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3503-535.12-10	REGULAR SALARIES	193,944	223,216	235,071	5.31%
401-3503-535.13-10	OTHER SALARIES & WAGES	3,315	10,000	10,000	-%
401-3503-535.14-10	OVERTIME	12,330	13,000	13,000	-%
401-3503-535.21-10	FICA / MED TAXES	14,508	17,273	17,972	4.05%
401-3503-535.22-20	FL STATE RETIREMENT	25,432	32,739	34,537	5.49%
401-3503-535.23-10	HEALTH INSURANCE	25,047	26,733	27,802	4.00%
401-3503-535.23-15	DENTAL INSURANCE	1,229	1,312	1,312	-%
401-3503-535.23-20	LIFE INSURANCE	1,126	1,298	1,369	5.47%
401-3503-535.23-21	SHORT-TERM DISABILITY	839	954	975	2.20%
401-3503-535.23-30	DEPENDENT HEALTH INSURANC	29,142	44,943	31,161	(30.67%)
401-3503-535.23-35	DEPENDENT DENTAL INSURANC	1,773	2,716	1,811	(33.32%)
401-3503-535.23-40	LONG TERM DISABILITY	515	594	625	5.22%
401-3503-535.23-45	VISION INSURANCE	-	-	254	-%
401-3503-535.24-10	WORKERS' COMPENSATION	4,768	8,639	14,788	71.18%
* SALARIES AND BENEFITS		313,968	383,417	390,677	1.89%
OPERATING EXPENDITURES					
401-3503-535.34-10	CONTRACTUAL SERVICES	15,309	22,210	22,730	2.34%
401-3503-535.40-10	TRAVEL & PER DIEM	1,962	6,400	6,400	-%
401-3503-535.41-10	TELEPHONE	3,992	3,392	2,000	(41.04%)
401-3503-535.41-20	OTHER COMMUNICATION	1,418	544	1,044	91.91%
401-3503-535.41-30	POSTAGE	742	900	900	-%
401-3503-535.45-10	LIABILITY	10,488	13,535	11,910	(12.01%)
401-3503-535.46-10	BUILDING	-	4,600	-	(100.00%)
401-3503-535.46-15	EQUIPMENT	3,398	4,700	5,200	10.64%
401-3503-535.46-17	INSURANCE RECOVERY	623	-	-	-%
401-3503-535.46-25	MISCELLANEOUS	990	2,000	2,300	15.00%
401-3503-535.51-10	OFFICE SUPPLIES	635	2,000	2,500	25.00%
401-3503-535.52-10	OPERATING SUPPLIES	2,672	2,100	2,600	23.81%
401-3503-535.52-11	DURABLE GOODS	3,775	3,500	3,000	(14.29%)
401-3503-535.52-24	SPLASH PARK SUPPLIES	14,906	14,033	14,447	2.95%
401-3503-535.52-25	UNIFORMS	2,418	3,350	2,400	(28.36%)
401-3503-535.52-75	LAB SUPPLIES	36,167	43,460	45,888	5.59%
401-3503-535.52-80	LAB-OPERATING SUPPLIES	7,307	6,980	6,820	(2.29%)
401-3503-535.54-10	BKS, PUB, SUB, MEM, LIB	278	430	430	-%
401-3503-535.59-10	DEPRECIATION EXPENSE	11,423	-	-	-%
* OPERATING EXPENDITURES		118,503	134,134	130,569	(2.66%)
CAPITAL EXPENDITURES					
401-3503-535.64-10	EQUIP - REPLACEMENT	5,669	15,000	22,000	46.67%
401-3503-535.64-13	EQUIP - COMP REPLACEMENT	6,756	-	-	-%
401-3503-535.64-25	FUTURE PROJECTS	-	16,000	-	(100.00%)
401-3503-535.69-99	ASSET RECLASSIFICATION	(12,425)	-	-	-%
* CAPITAL EXPENDITURES		-	31,000	22,000	(29.03%)
TOTAL WASTEWATER-LAB		432,471	548,551	543,246	(0.97%)

FUND **401**
DEPT **35**
DIVISION **03**

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3503-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	235,071	235,071
401-3503-535.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	10,000	10,000
401-3503-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	13,000	13,000
401-3503-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	17,972	17,972
401-3503-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	34,537	34,537
401-3503-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	27,802	27,802
401-3503-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,312	1,312
401-3503-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,369	1,369
401-3503-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	975	975
401-3503-535.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	31,161	31,161
401-3503-535.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,811	1,811
401-3503-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	625	625
401-3503-535.23-45	VISION INSURANCE	VISION INSURANCE	254	254
401-3503-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	14,788	14,788
401-3503-535.34-10	CONTRACTUAL SERVICES	SUBCONTRACTED LAB SERVICES: DIGESTER SLUDGE 503 METALS, MONTHLY DI TKN, QA PROGRAM & MISC SUBCONTRACTED LAB SERVICES FOR INSTRUMENT FAILURE CONTINGENCY PLAN, CRYPTO & GIARGIA TESTING	3,000	22,730
		SEMI-ANNUAL FUME HOOD CALIBRATION	300	-
		PROPANE TANK REFILL: MICRO LAB	400	-
		MSDS ONLINE CONTRACT	3,000	-
		MICROSCOPE CALIBRATION & MAINTENANCE	250	-
		LAB NELAC INSPECTION FEES: NEW PRIVATIZED TNI AUDIT SYSTEM	4,000	-
		LAB INFORMATION MANAGEMENT SYSTEM (LIMS)		
		CONTRACT UPGRADES & NEW REPORTING FORMATS	7,500	-
		DEIONIZED WATER SYSTEM SERVICES	3,000	-
		ANNUAL METALS & SILICA ON DEIONIZED WATER	220	-
		ANNUAL CERTIFIED THERMOMETER CALIBRATION	800	-

FUND **401**
DEPT **35**
DIVISION **03**

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		ANNUAL BALANCE & WEIGHTS CALIBRATION	260	-
401-3503-535.40-10	TRAVEL & PER DIEM	TRAINING FOR CERTIFICATION PER TNI REGS: FSEA, ETH ETHICS, & DATA INTEGRITY, QA/QC, FIELD SAMPLING AWWA UTILITY MANAGEMENT CONF - MANAGER	5,000 1,400	6,400 -
401-3503-535.41-10	TELEPHONE	DOMS FAX CELLPHONE SERVICE	300 1,700	2,000 -
401-3503-535.41-20	OTHER COMMUNICATION	WI-FI SERVICES	1,044	1,044
401-3503-535.41-30	POSTAGE	SHIPPING OF SAMPLES TO CONTRACT LABS HAZARDOUS MATERIALS SHIPPING	700 200	900 -
401-3503-535.45-10	LIABILITY	LIABILITY INSURANCE	11,910	11,910
401-3503-535.46-10	BUILDING	NO AMOUNT BUDGETED	-	-
401-3503-535.46-15	EQUIPMENT	REPAIRS TO LAB EQUIP, INSTRUMENTATION & IN-LINE MONITORING INSTRUMENTS, CERLIC & EFF PUMPS REPLACEMENT IN-LINE CHLORINE PUMP CONTINGENCY	4,500 700	5,200 -
401-3503-535.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3503-535.46-25	MISCELLANEOUS	REPAIRS TO LAB INSTRUMENTATION, OVENS, ETC	2,300	2,300
401-3503-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	2,500	2,500
401-3503-535.52-10	OPERATING SUPPLIES	LAB SAFETY ITEMS JANITORIAL CLEANING & DECONTAMINATION SUPPLIES FSEA HOSTED WORKSHOP SUPPLIES	1,200 900 500	2,600 - -
401-3503-535.52-11	DURABLE GOODS	MULTI PARAMETER FIELD METER - MONITORING WELLS	3,000	3,000
401-3503-535.52-24	SPLASH PARK SUPPLIES	EQUIPMENT: SC200 CONTROLLER CONTINGENCY REAGENTS FOR CHEMICAL TESTING: FC & TC DPD, ALKALINITY & CALCIUM HARDNESS EQUIPMENT: PH/ORP SENSOR, SALT BRIDGE, CLF10 SENSOR MEMBRANES EQUIPMENT: AMPEROMETRIC FREE CHLORINE REAGENTLESS PROBE CONTINGENCY CHEMICALS FOR WATER ALANCE & DISINFECTION: SODIUM HYPOCHLORITE, MURIATIC ACID, ALKALINITY, CALCIUM HARDNESS, THIOSULFATE, PH PLUS	3,500 800 2,200 2,370 5,577	14,447 - - - -
401-3503-535.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - LAB ANALYST & TECH CITY SHIRTS - LAB MANAGER BOOT ALLOWANCE: 3 EMPLOYEES	1,000 800 600	2,400 - -

FUND **401**
DEPT **35**
DIVISION **03**

WASTEWATER LAB EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3503-535.52-75	LAB SUPPLIES	CHEMICALS	6,414	45,888
		STANDARDS	4,265	-
		REAGENTS	7,922	-
		MISC LAB SUPPLIES	5,468	-
		MICRO	8,913	-
		LAB EQUIPMENT	7,965	-
		GLASSWARE	4,941	-
401-3503-535.52-80	LAB-OPERATING SUPPLIES	MISC DEP/FDOH (NELAC) REQUIREMENTS	300	6,820
		SEMI-ANNUAL PROFICIENCY TESTING	5,120	-
		MISC PROJECTS (NEW INITIATIVES, RESEARCH, ETC	300	-
		HAZARDOUS CHEMICAL DISPOSAL	300	-
		FDOH CERTIFICATION FEES: BASIC ENVIRONMENTAL, MICROBIOLOGICAL FOR NON POTABLE WATER, SOLIDS, & CHEMICAL MATRICES	800	-
401-3503-535.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MATERIALS & MANAGEMENT LITERATURE	150	430
		WEF ANNUAL MEMBERSHIP	130	-
		FSEA MEMBERSHIP FOR LAB MANAGER, ANALYST, & TECH	150	-
401-3503-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3503-535.64-10	EQUIP - REPLACEMENT	DISSOLVED OXYGEN METER - CBOD ANALYSIS	7,000	22,000
		LAB AUTOCLAVE - CONTINGENCY	15,000	-
401-3503-535.64-13	EQUIP - COMP REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3503-535.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
401-3504-535.12-10	REGULAR SALARIES	520,327	554,218	595,888	7.52%
401-3504-535.14-10	OVERTIME	22,107	30,000	30,000	-%
401-3504-535.21-10	FICA / MED TAXES	37,349	40,492	43,665	7.84%
401-3504-535.22-20	FL STATE RETIREMENT	70,344	85,490	92,416	8.10%
401-3504-535.23-10	HEALTH INSURANCE	77,643	80,199	83,406	4.00%
401-3504-535.23-15	DENTAL INSURANCE	3,859	3,937	3,937	-%
401-3504-535.23-20	LIFE INSURANCE	2,918	3,267	3,499	7.10%
401-3504-535.23-21	SHORT-TERM DISABILITY	2,203	2,449	2,630	7.39%
401-3504-535.23-30	DEPENDENT HEALTH INSURANC	62,501	74,905	62,321	(16.80%)
401-3504-535.23-35	DEPENDENT DENTAL INSURANC	5,941	6,337	5,432	(14.28%)
401-3504-535.23-40	LONG TERM DISABILITY	1,336	1,496	1,607	7.42%
401-3504-535.23-45	VISION INSURANCE	-	-	678	-%
401-3504-535.24-10	WORKERS' COMPENSATION	13,003	20,434	12,080	(40.88%)
* SALARIES AND BENEFITS		819,531	903,224	937,559	3.80%
OPERATING EXPENDITURES					
401-3504-535.31-15	ENGINEERING	14,744	14,963	25,000	67.08%
401-3504-535.34-10	CONTRACTUAL SERVICES	77,311	95,447	101,028	5.85%
401-3504-535.40-10	TRAVEL & PER DIEM	11,472	12,500	12,500	-%
401-3504-535.41-10	TELEPHONE	14,856	10,784	6,900	(36.02%)
401-3504-535.41-20	OTHER COMMUNICATION	22	-	-	-%
401-3504-535.41-30	POSTAGE	51	350	350	-%
401-3504-535.43-10	ELECTRIC, WATER, GAS	2,783	2,723	3,758	38.01%
401-3504-535.44-10	RENTALS & LEASES	2,100	3,000	3,000	-%
401-3504-535.45-10	LIABILITY	32,243	41,612	36,616	(12.01%)
401-3504-535.46-10	BUILDING	1,185	2,500	15,500	520.00%
401-3504-535.46-15	EQUIPMENT	7,959	22,543	20,400	(9.51%)
401-3504-535.46-17	INSURANCE RECOVERY	31,158	26,246	-	(100.00%)
401-3504-535.46-25	MISCELLANEOUS	-	2,000	2,000	-%
401-3504-535.46-30	VEHICLE	20,276	25,399	20,000	(21.26%)
401-3504-535.46-80	LIFT STATION REPAIR	60,316	85,605	95,000	10.97%
401-3504-535.46-81	PUMP REPAIR	23,458	81,323	59,000	(27.45%)
401-3504-535.46-82	COLLECTION LINE REPAIRS	8,718	22,000	22,000	-%
401-3504-535.46-85	SCADA MAINTENANCE	84,510	76,220	48,500	(36.37%)
401-3504-535.47-10	PRINTING & BINDING	500	300	300	-%
401-3504-535.49-10	ADVERTISING	-	3,600	3,600	-%
401-3504-535.51-10	OFFICE SUPPLIES	314	1,000	1,000	-%
401-3504-535.52-10	OPERATING SUPPLIES	35,372	41,950	46,100	9.89%
401-3504-535.52-11	DURABLE GOODS	14,225	7,500	9,000	20.00%
401-3504-535.52-15	FUEL COSTS	26,477	32,522	32,522	-%
401-3504-535.52-24	SPLASH PARK SUPPLIES	2,940	18,000	18,000	-%
401-3504-535.52-25	UNIFORMS	5,486	6,480	4,480	(30.86%)
401-3504-535.52-95	SCADA SUPPLIES	6,865	3,700	30,000	710.81%
401-3504-535.54-10	BKS, PUB, SUB, MEM, LIB	644	1,615	1,615	-%
401-3504-535.59-10	DEPRECIATION EXPENSE	290,576	-	-	-%
* OPERATING EXPENDITURES		776,561	641,882	618,169	(3.69%)
TRANSFERS AND OTHERS					

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
401-3504-535.95-55	WATER/SEWER FUND	362	-	-	-%
* TRANSFERS AND OTHERS		362	-	-	-%
TOTAL WASTEWATER-COLLECTIONS		1,596,454	1,545,106	1,555,728	0.69%

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3504-535.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	595,888	595,888
401-3504-535.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	30,000	30,000
401-3504-535.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	43,665	43,665
401-3504-535.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	92,416	92,416
401-3504-535.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	83,406	83,406
401-3504-535.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,937	3,937
401-3504-535.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	3,499	3,499
401-3504-535.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,630	2,630
401-3504-535.23-30	DEPENDENT HEALTH INSURANCE	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	62,321	62,321
401-3504-535.23-35	DEPENDENT DENTAL INSURANCE	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	5,432	5,432
401-3504-535.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,607	1,607
401-3504-535.23-45	VISION INSURANCE	VISION INSURANCE	678	678
401-3504-535.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	12,080	12,080
401-3504-535.31-15	ENGINEERING	GENERAL ENGINEERING SERVICES TO INCLUDE EASEMENTS SURVEYING AND TITLE SEARCHES	25,000	25,000
401-3504-535.34-10	CONTRACTUAL SERVICES	CONTRACT FOR EMERGENCY REPAIRS FOR LIFTSTATION GENERATORS	30,000	101,028
		RR AGREE: TAVA-62-124 - CAROLINE RD	3,214	-
		RR AGREE: TAVA 62-132 - OLD HWY 441	1,178	-
		RR AGREE: TAVA 62-131 - CR 561	1,230	-
		RR AGREE: TAVA 62-130 - ETOWAH	1,415	-
		RR AGREE: TAVA 62-119 - LAKE DORA CIR	1,230	-
		RAFTELIS FINANCIAL CONSULTANTS	2,500	-
		LOAD BANK TESTING ON GENERATORS - FDEP REQUIRED	15,000	-
		GIS MAPPING SYSTEM OF COLLECTIONS SYSTEM	10,000	-
		ESRI - GSI SOFTWARE	7,325	-
		EMERGENCY DISPOSAL OF SEWAGE FOR LIFTSTATION FAILURES	5,000	-
		CONTRACT TO SEAL, COAT, OR GROUT MANHOLES & WET WELLS	15,000	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CAMERA TRUCK SOFTWARE - ANNUAL FEE	2,000	-
401-3504-535.40-10	TRAVEL & PER DIEM	TRAINING, TRAVEL EXPENSES FOR CERTIFIED COLLECTION OPERATORS, TO MAINTAIN CEUS & REGULATORY COMPLIANC	5,000	12,500
		SAFETY TRAINING FOR UTILITIES	7,500	-
401-3504-535.41-10	TELEPHONE	DOMS FAX	1,500	6,900
		CELLPHONE SERVICE	5,400	-
401-3504-535.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
401-3504-535.41-30	POSTAGE	POSTAGE	350	350
401-3504-535.43-10	ELECTRIC, WATER, GAS	SECO ENERGY	2,886	3,758
		WATER	872	-
401-3504-535.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT AS NEEDED	3,000	3,000
401-3504-535.45-10	LIABILITY	LIABILITY INSURANCE	36,616	36,616
401-3504-535.46-10	BUILDING	REPAIRS & MAINT TO FIELD OPERATIONS BLDG	2,500	15,500
		REPLACEMENT FLOORS FOR WWTP BLDG (SPLIT W/ WWT)	8,000	-
		PAINT THE WWTP BLDG (SPLIT W/ WWT)	5,000	-
401-3504-535.46-15	EQUIPMENT	USED FOR REPAIRS OF SMALL EQUIPMENT	10,000	20,400
		REPAIRS TO FLOW METERS & PANELS	10,400	-
401-3504-535.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
401-3504-535.46-25	MISCELLANEOUS	CONTINGENCY FOR REPAIRS/MAINT TO HAND TOOLS, ETC	2,000	2,000
401-3504-535.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIRS TO VEHICLES	20,000	20,000
401-3504-535.46-80	LIFT STATION REPAIR	MISC COSTS FOR INSTALLATION / REPAIR PARTS FOR DAI		
		DAILY UPKEEP OF LIFTSTATIONS	50,000	95,000
		REPAIRS OF LIFSTATION GENERATORS	30,000	-
		APPURTENANCES 9CHECK VALVES, GATE VALVES, ETC)	15,000	-
401-3504-535.46-81	PUMP REPAIR	REPAIRS TO LIFSTATION PUMPS: LABOR	10,000	59,000
		WEAR RNGS	15,000	-
		SEAL KITS	2,000	-
		IMPELLORS	18,000	-
		BEARINGS	14,000	-
401-3504-535.46-82	COLLECTION LINE REPAIRS	UNANTICIPATED REPAIR NEEDS	22,000	22,000
401-3504-535.46-85	SCADA MAINTENANCE	SCADA YEARLY MAINT CONTRACT	30,000	48,500
		SPLASH PARK SCADA SERVICE CALLS	8,500	-

FUND 401
DEPT 35
DIVISION 04

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		SCADA MAINT SERVICE CALLS	10,000	-
401-3504-535.47-10	PRINTING & BINDING	BUSINESS CARDS, SEWER ATLASS, ETC.	300	300
401-3504-535.49-10	ADVERTISING	GRANTS, ETC	3,600	3,600
401-3504-535.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,000	1,000
401-3504-535.52-10	OPERATING SUPPLIES	PIPES, FITTINGS, SAW BLADES, CLAMPS ETC	6,250	46,100
		WRENCHES, PIPE CUTTERS, HAMMERS ETC	2,400	-
		SEWER LOCATES	3,200	-
		SAFETY EQUIPMENT, DISPOSAL PROTECTIVE SUITS, GLOVE		
		EYE PROTECTIONS	5,000	-
		PHUEMATIC TOOLS, HOSES, ETC	2,000	-
		PAPER TOWELS, RAGS	1,500	-
		OTHER RELATED PRODUCTS, MATERIALS FOR DAIL TASKS	14,500	-
		MANHOLE COVERS & RISERS	1,500	-
		GROUT FOR LEAKS	2,500	-
		DRILLS, DRILL BITS, ETC FOR SEWER REPAIRS	1,400	-
		DEODORANT BLOCKS, DEGREASERS FOR LIFTSTATIONS	1,500	-
		CIPP REPAIR KITS	3,000	-
		CELL PHONE REPLACEMENTS, BATTERIES	600	-
		CDL LICENSE RENEWALS, CERTIFICATIONS	750	-
401-3504-535.52-11	DURABLE GOODS	SMALL TOOLS FOR REPAIRS: SOCKETS, WRENCHES, PRESSURE GAUGES, ETC	2,500	9,000
		REPLACE AED AT WWTP	2,500	-
		HAND & POWER TOOLS FOR SMALL SEWER REPAIRS	4,000	-
401-3504-535.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	32,522	32,522
401-3504-535.52-24	SPLASH PARK SUPPLIES	DAILY UPKEEP & MAINT OF PARK AND FEATURES	12,000	18,000
		PAINTING OF FEATURES	6,000	-
401-3504-535.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 8 EMPLOYEES	2,000	4,480
		POLO SHIRTS - PER CITY CODE	280	-
		HOODIES FOR FIELD STAFF	600	-
		BOOT ALLOWANCE - 8 EMPLOYEES	1,600	-
401-3504-535.52-95	SCADA SUPPLIES	REPLACEMENT PARTS FOR SCADA SYSTEMS	30,000	30,000
401-3504-535.54-10	BKS, PUB, SUB, MEM, LIB	REFERENCE MATERIALS & MGT LITERATURE	1,000	1,615
		WATER REUSE MEMBERSHIP (SPLIT W/ WATER)	375	-
		FWPCOA ANNUAL MEMBERSHIP	240	-
401-3504-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
401-3504-535.62-20	BUILDINGS	NO AMOUNT BUDGETED	-	-

FUND **401**
DEPT **35**
DIVISION **04**

WASTEWATER COLLECTION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
401-3504-535.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-
401-3504-535.64-11	EQUIP-VEHICLE REPLACEMENT	REPLACE UTILITY BODY & CRANE - 829	80,000	80,000
401-3504-535.64-15	EQUIP - NEW	PUMPS FOR LIFTSTATION UPGRADES	30,000	212,000
		ISOLATION VALVES INLINE FOR LS 38, 19	60,000	-
		HIGH HEAD PORTABLE PUMP	72,000	-
		FREQUENCY SCADA RADIOS, CABLES, ANTENNAS	50,000	-
401-3504-535.64-23	SOFTWARE	SCADA SOFTWARE UPGRADES	50,000	50,000
401-3504-535.64-25	FUTURE PROJECTS	ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	6,000	98,000
		SMOKE TEST - DEER ISLAND	60,000	-
		PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	32,000	-
401-3504-535.65-87	UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-
401-3504-535.69-98	ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-



Solid Waste



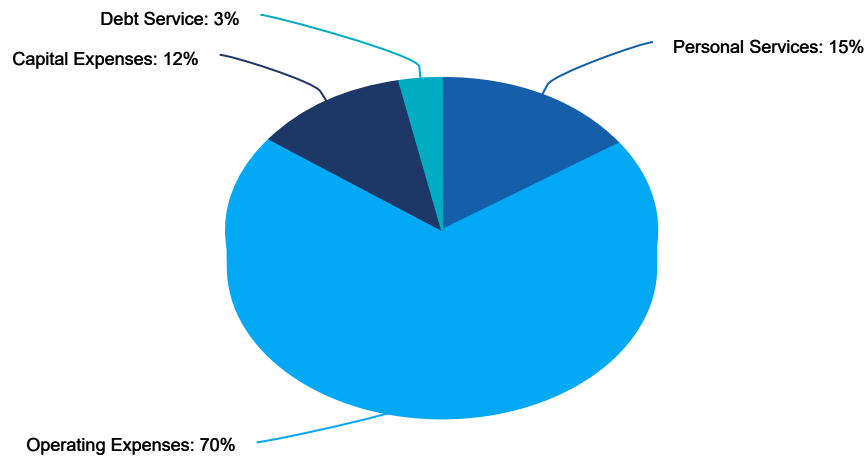
Solid Waste

Fund 402

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Solid Waste-3401				
Personal Services	687,718	756,928	772,056	2.00%
Operating Expenses	3,181,443	3,308,132	3,509,342	6.08%
Capital Expenses	-	614,949	582,979	(5.20%)
Debt Service	-	159,955	160,054	0.06%
Transfers & Others	144,575	-	-	-%
Grand Total Solid Waste	\$4,013,736	\$4,839,964	\$5,024,431	3.81%

2025 APPROPRIATIONS



FUND 402
DEPT 00
DIVISION 00

SOLID WASTE REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
CHARGES FOR SERVICES					
402-0000-343.40-01	SANITATION COLLECTION FEE	3,942,341	4,200,000	4,495,173	7.03%
** TOTAL CHARGES FOR SERVICES		3,942,341	4,200,000	4,495,173	7.03%
INTEREST & OTHER INCOME					
402-0000-361.10-02	SBA INTEREST	37	-	-	-%
* INTEREST INCOME		37	-	-	-%
402-0000-365.01-00	SURPLUS/SCRAP PROP SALES	18,000	-	-	-%
* OTHER INCOME		18,000	-	-	-%
** TOTAL INTEREST & OTHER INCOME		18,037	-	-	-%
*** TOTAL GENERAL FUND REVENUES		3,960,378	4,200,000	4,495,173	7.03%
OTHER SOURCES					
402-0000-389.90-01	RETAINED EARNINGS	-	639,964	529,258	(17.30%)
* RETAINED EARNINGS		-	639,964	529,258	(17.30%)
*** TOTAL OTHER SOURCES		-	639,964	529,258	(17.30%)
TOTAL SOLID WASTE FUND		\$3,960,378	\$4,839,964	\$5,024,431	3.81%

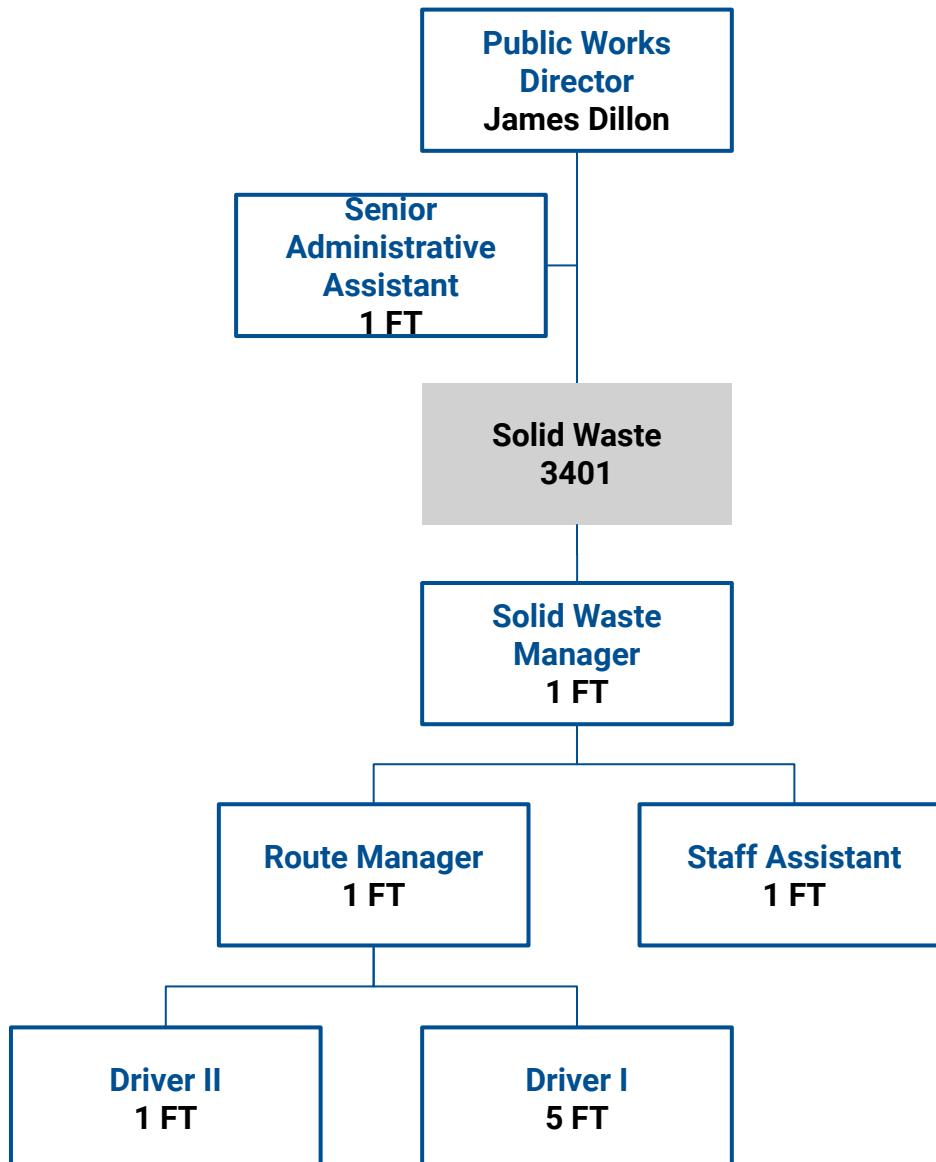
FUND **402**
DEPT **00**
DIVISION **00**

SOLID WASTE REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
402-0000-343.40-01 SANITATION COLLECTION FEE	ESTIMATED SOLID WASTE COLLECTION FEES	4,495,173	4,495,173	
402-0000-361.10-02 SBA INTEREST	NO AMOUNT BUDGETED	-	-	
402-0000-365.01-00 SURPLUS/SCRAP PROP SALES	NO AMOUNT BUDGETED	-	-	
402-0000-389.90-01 RETAINED EARNINGS	APPROPRIATE FROM RETAINED EARNINGS FOR REPLACEMENT OF TRUCK #615 AND #621	529,258	529,258	

Solid Waste

Division 34*



*Solid Waste is a Division of the Public Works Department

Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Driver I	26004	5	5	5
Driver II	26003	1	1	1
Manager/Supervisor	26001	1	1	1
Solid Waste Route Mgr.	26002	1	1	1
Staff Assistant	34001	1	1	1
No. of Full Time		9	9	9
Total No. of Positions:		9	9	9
Total FTEs:		9	9	9

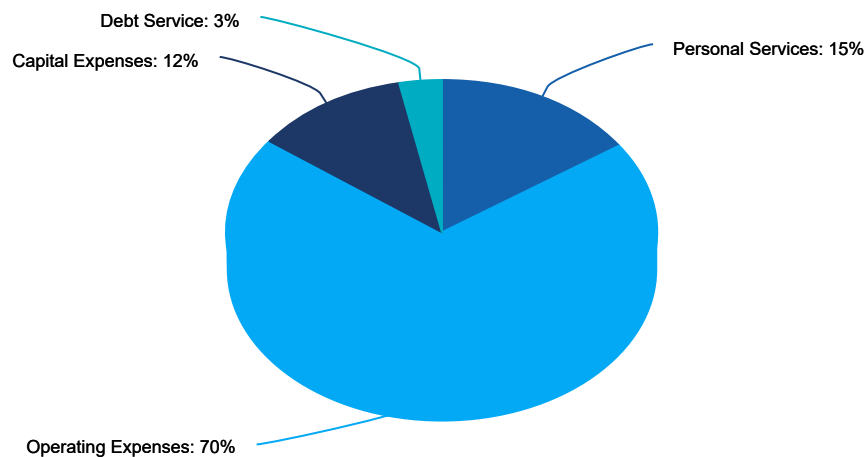
Notes:

1. The PW Director and Administrative Assistant are 29% allocated to Solid Waste.

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Solid Waste-34				
Personal Services	687,718	756,928	772,056	2.00%
Operating Expenses	3,181,443	3,308,132	3,509,342	6.08%
Capital Expenses	-	614,949	582,979	(5.20%)
Debt Service	-	159,955	160,054	0.06%
Transfers & Others	144,575	-	-	-%
Grand Total Solid Waste	\$4,013,736	\$4,839,964	\$5,024,431	3.81%

2025 APPROPRIATIONS



SOLID WASTE - 3401

DEPARTMENT MISSION

To provide clean, efficient, and reliable service for collection and disposal of municipal, commercial, and residential solid waste from within the city of Tavares while maintaining volunteer recycling programs through educational initiatives.

DEPARTMENT DESCRIPTION (*Services, Functions, and Activities*)

The Solid Waste Management Division is a premier solid waste collection operation consisting of one (1) Manager and seven (7) Drivers who are responsible for the collection of residential municipal solid waste (MSW) to all homes twice per week including once per week collection of bulk, yard waste and contracted residential and commercial recycling. Collection of all commercial accounts are contracted with City oversight with each account being collected at least once per week. A FREE Bagged Leaf program is provided annually at no additional cost to the residents of the City of Tavares. Solid Waste provides support, equipment and services to all city events including special events as needed.

SERVICE INDICATORS

Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Residential Waste Collected (Tons)	7,600	7,600	7,943	8,443
2.	Work Orders	780	780	800	825
3.	Staff Members (including Supervisor)	8	8	9	10
4.	Number of Residential Routes	6	6	6	7
5.	Number of Commercial Accounts Outsourced	240	240	243	247
6.	Annual Bagged Leaf Collection (Tons)	17	17	28	28
7.	Number of Residential Homes Serviced Bi-Weekly	7,653	7,653	8,205	8,943
8.	Yard Waste Collected (Tons)	850	850	860	865
9.	Bulk Waste Collected (Tons)	700	700	662	722

2025 GOALS

Organizational Development

Continue emphasis on safety and efforts to streamline collection system.

Growth and Development

Continue Route and Cart audits until complete.

City Lifestyle

Minimize customer call backs through emphasis on customer service.

Innovation and Technology

Implement a Computerized Route Optimization Program.

Organizational Performance

Productivity spreadsheet tracks driver performance through measuring MSW collected per house, MSW collected per hour, total MSW per route, and MSW collected first day of pick up vs. second.

2025 OBJECTIVES

1. Remain in compliance with all applicable Solid Waste Department of Environmental Protection (DEP) and Department of Health (DOH) rules and regulations.
2. Remain the premier Solid Waste provider for the City of Tavares.
3. Operate within the budgetary guidelines.
4. Ensure all productivity standards are maintained by division personnel.
5. Continue to obtain Certified Public Manager Certification (CPM).
6. Assist Route Supervisor in obtaining Certified Route Supervisor Certification (CPS).
7. Continue to Increase promotion of annual Free Bagged Leaf program for residents.

8. Add (1) new route and Solid Waste Driver to manage growth and stay in D.O.T. compliance.
9. Become a paperless operation.
10. Have a computerized route program, detailing turn by turn directions for all Solid Waste routes.

2024 ACCOMPLISHMENTS

1. Remained in compliance with all applicable Department of Environmental Protection (DEP) and Department of Health (DOH) rules and regulations.
2. Maintained a daily safety check of all Solid Waste vehicles and equipment to ensure efficient operations and limit any avoidable interruption of service.
3. Budgetary guidelines were met.
4. Have started Certified Public Manager Certification courses.
5. Developed a drivers training manual.
6. Working with Solid Waste Route Manager to obtain Route Manager certification.
7. Negotiated new disposal contract with Covanta to start October, 2025.

FUND 402
DEPT 34
DIVISION 01

SOLID WASTE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
402-3401-534.12-10	REGULAR SALARIES	392,152	451,720	484,214	7.19%
402-3401-534.14-10	OVERTIME	17,956	15,000	15,000	-%
402-3401-534.15-60	ELECTR TABLET ALLOWANCE	125	-	-	-%
402-3401-534.21-10	FICA / MED TAXES	30,334	33,701	35,602	5.64%
402-3401-534.22-20	FL STATE RETIREMENT	56,664	70,581	75,848	7.46%
402-3401-534.22-90	FRS PENS ADJUST	67,804	-	-	-%
402-3401-534.23-10	HEALTH INSURANCE	66,860	84,654	88,040	4.00%
402-3401-534.23-15	DENTAL INSURANCE	3,541	4,155	4,155	-%
402-3401-534.23-20	LIFE INSURANCE	2,220	2,650	2,825	6.60%
402-3401-534.23-21	SHORT-TERM DISABILITY	1,666	1,964	2,089	6.36%
402-3401-534.23-30	DEPENDENT HEALTH INSURANC	22,089	54,299	38,517	(29.06%)
402-3401-534.23-35	DEPENDENT DENTAL INSURANC	1,151	3,092	2,224	(28.07%)
402-3401-534.23-40	LONG TERM DISABILITY	1,017	1,215	1,300	7.00%
402-3401-534.23-45	VISION INSURANCE	-	-	275	-%
402-3401-534.23-90	OPEB	(538)	-	-	-%
402-3401-534.24-10	WORKERS' COMPENSATION	24,677	33,897	21,967	(35.19%)
* SALARIES AND BENEFITS		687,718	756,928	772,056	2.00%
OPERATING EXPENDITURES					
402-3401-534.32-10	AUDIT SERVICES	2,250	5,750	6,050	5.22%
402-3401-534.34-10	CONTRACTUAL SERVICES	20,818	21,079	26,079	23.72%
402-3401-534.40-10	TRAVEL & PER DIEM	5,814	12,090	11,520	(4.71%)
402-3401-534.41-10	TELEPHONE	5,081	5,898	6,498	10.17%
402-3401-534.41-20	OTHER COMMUNICATION	12,273	15,009	10,634	(29.15%)
402-3401-534.41-30	POSTAGE	6	1,000	1,000	-%
402-3401-534.43-10	ELECTRIC, WATER, GAS	-	426	452	6.10%
402-3401-534.43-20	LANDFILL COSTS	265,436	294,661	302,100	2.52%
402-3401-534.43-30	WASTE MANAGEMENT	1,311,516	1,370,441	1,392,589	1.62%
402-3401-534.44-10	RENTALS & LEASES	-	1	5,000	499900.00%
402-3401-534.45-10	LIABILITY	73,531	94,897	83,504	(12.01%)
402-3401-534.46-15	EQUIPMENT	1,632	3,000	3,000	-%
402-3401-534.46-30	VEHICLE	53,702	100,000	85,000	(15.00%)
402-3401-534.47-10	PRINTING & BINDING	-	2,000	2,000	-%
402-3401-534.48-10	CITY APPRECIATION	-	2,000	2,000	-%
402-3401-534.49-10	ADVERTISING	-	1,000	1,000	-%
402-3401-534.51-10	OFFICE SUPPLIES	572	600	600	-%
402-3401-534.52-10	OPERATING SUPPLIES	3,056	12,460	12,460	-%
402-3401-534.52-11	DURABLE GOODS	6,812	7,922	-	(100.00%)
402-3401-534.52-15	FUEL COSTS	126,587	94,773	147,946	56.11%
402-3401-534.52-25	UNIFORMS	8,772	12,771	12,771	-%
402-3401-534.52-29	CARTS	36,000	40,999	40,000	(2.44%)
402-3401-534.52-38	TIRES	23,805	45,000	41,000	(8.89%)
402-3401-534.54-10	BKS, PUB, SUB, MEM, LIB	887	1,739	1,739	-%
402-3401-534.59-10	DEPRECIATION EXPENSE	84,061	-	-	-%
402-3401-534.59-13	BAD DEBT	10,271	-	-	-%
402-3401-534.59-15	TRANSFER TO G/F	283,989	270,940	336,000	24.01%
402-3401-534.59-20	REIMBURSEMENT TO G/F	844,572	891,676	978,400	9.73%

FUND 402
DEPT 34
DIVISION 01

SOLID WASTE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
* OPERATING EXPENDITURES		3,181,443	3,308,132	3,509,342	6.08%
CAPITAL EXPENDITURES					
402-3401-534.64-10	EQUIP - REPLACEMENT	-	-	165,000	-%
402-3401-534.64-11	EQUIP-VEHICLE REPLACEMENT	-	334,086	417,979	25.11%
402-3401-534.64-13	EQUIP - COMP REPLACEMENT	973	-	-	-%
402-3401-534.64-14	EQUIP - NEW COMPUTERS	-	4,528	-	(100.00%)
402-3401-534.64-25	FUTURE PROJECTS	168,462	276,335	-	(100.00%)
402-3401-534.69-98	ASSET RECLASS-CIP	(168,462)	-	-	-%
402-3401-534.69-99	ASSET RECLASSIFICATION	(973)	-	-	-%
* CAPITAL EXPENDITURES		-	614,949	582,979	(5.20%)
DEBT SERVICE					
402-3401-534.71-05	OTHER	-	84,000	87,000	3.57%
402-3401-534.72-05	OTHER	-	75,955	73,054	(3.82%)
* DEBT SERVICE		-	159,955	160,054	0.06%
TRANSFERS AND OTHERS					
402-3401-534.91-09	TRAN TO INFRA SALES TAX	144,575	-	-	-%
* TRANSFERS AND OTHERS		144,575	-	-	-%
TOTAL SOLID WASTE		4,013,736	4,839,964	5,024,431	3.81%

FUND **402**
DEPT **34**
DIVISION **01**

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
402-3401-534.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	484,214	484,214
402-3401-534.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	15,000	15,000
402-3401-534.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
402-3401-534.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	35,602	35,602
402-3401-534.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	75,848	75,848
402-3401-534.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
402-3401-534.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	88,040	88,040
402-3401-534.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	4,155	4,155
402-3401-534.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,825	2,825
402-3401-534.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	2,089	2,089
402-3401-534.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	38,517	38,517
402-3401-534.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,224	2,224
402-3401-534.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	1,300	1,300
402-3401-534.23-45	VISION INSURANCE	VISION INSURANCE	275	275
402-3401-534.23-90	OPEB	NO AMOUNT BUDGETED	-	-
402-3401-534.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	21,967	21,967
402-3401-534.32-10	AUDIT SERVICES	AUDIT SERVICES ANNUAL FINANCIAL REPORT PREPARATION	4,725 1,325	6,050 -
402-3401-534.34-10	CONTRACTUAL SERVICES	SERVICE CONTRACT FOR PROVIDER TO RESPOND AND MITIGATE HAZARDOUS SPILL CLEAN-UPS (I.E. HYDRAULIC FLUID SPILL ONTO ROADWAY)	1,000	26,079
		SERVICED CONTRACT FOR NOVO SHARENET	11,804	-
		SERVICE CONTRACT HOTSY	1,000	-
		SERVICE CONTRACT FOR WEX	1,000	-
		SERVICE CONTRACT FOR TREE TRIMMING CAUSING DAMAGE TO SOLID WASTE FLEET	1,000	-

FUND 402
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DIVISION 01

SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		SERVICE CONTRACT FOR CARTIGRAPH WORKORDER SYSTEM	3,000	-
		SERVICE CONTRACT FOR AC REF. EVACUATION	3,000	-
		CITY CAR WASH MONTHLY MAINTENANCE CONTRACT	4,275	-
402-3401-534.40-10	TRAVEL & PER DIEM	TRAVEL AND PER DIEM WHICH MAY INCLUDE: TRAVEL EXPENDITURES-SEMINARS, TRAINING, CONVENTION WASTE EXPO CONFERENCE FOR SOLID WASTE MGR. AND PUBLIC WORKS DIRECTOR \$975.00 EA.	1,950	11,520
		WASTE EXPO CONFERENCE TRAVEL EXPENSES (\$1800 EA.)	3,600	-
		TRAVEL AND PER DIUM WHICH MAY INCLUDE: TRAVEL EXPENDITURES-SEMINARS, TRAINING, CONVENTION PW DIRECTOR AND PW ADMIN ASSIST-SEMINARS, TRAINING CONVENTIONS-25% COST SHARW OF \$4000.00 WITH FACILITIES MANAGEMENT.	1,000	-
		TRAINING FOR FLEET STAFF	2,000	-
		CERTIFIED PUBLIC MANAGER (CPM) CERTIFICATION CLASS MODULES 6 @ \$495.00 EA.	2,970	-
402-3401-534.41-10	TELEPHONE	CELL PHONE SERVICES	6,498	6,498
402-3401-534.41-20	OTHER COMMUNICATION	CELLULAR SERVICES FOR TABLETS	3,024	10,634
		VERIZON REVEAL....GPS VEHICLE TRACKING AND VIDEO FOR SOLID WASTE FLEET PER CONTRACT	7,010	-
		AT&T WI-FI SERVICES	600	-
402-3401-534.41-30	POSTAGE	POSTAGE FOR CITY INFORMATION MAIL-OUTS	1,000	1,000
402-3401-534.43-10	ELECTRIC, WATER, GAS	GAS	452	452
402-3401-534.43-20	LANDFILL COSTS	COVANTA AND LANDFILL COSTS IS BEING BASED OFF OF OUR CURRENT TREND AND A 6% INCREASE. NOTE: THIS IS AN ESTIMATE ON FISCAL YEAR 25 DISPOSAL COSTS AS OUR CONTRACT WITH COVANTA EXPIRES AT THE END OF OCTOBER 2024 AND WE ARE CURRENTLY UNDER CONTRACT EXTENTION	302,100	302,100
402-3401-534.43-30	WASTE MANAGEMENT	INCREASING BY 7%...WASTE MANGEMENT CONTRACT HAS A 6.37% CONTRACTURAL RATE INCREASE AND WE ARE PLANNING FOR AN ADDITIONAL 0.63% FOR GROWTH	1,392,589	1,392,589
402-3401-534.44-10	RENTALS & LEASES	RENTAL OF AN AUTOMATED SIDELOADER IN THE EVENT OF A TRUCK BREAKDOWN AND NO BACKUP IS AVAILABLE TO PROVIDE SERVICES AS REQUIRED DUE TO CAPITAL OUTLAY BEING DEFERRED.	5,000	5,000
402-3401-534.45-10	LIABILITY	LIABILITY INSURANCE	83,504	83,504

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SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
402-3401-534.46-15	EQUIPMENT	MINOR REPAIRS TO CITY CAR WASH NOT INCLUDED IN MONTHLY MAINTENANCE CONTRACT.	3,000	3,000
402-3401-534.46-30	VEHICLE	REPAIR AND MAINTENANCE ON ALL SOLID WASTE FLEET YEARLY REPLACEMENT OF PINS AND BUSHINGS IN UNITS 624, 630, 632 AND 633 @ \$5000 EA.	85,000	85,000
402-3401-534.47-10	PRINTING & BINDING	PRINTING BUSINESS CARDS, FLYERS TO NOTIFY RESIDENT AND BUSINESS'S AS NEEDED, EXCESS CHARGE TICKETS, RED TAG NOTIFICATIONS, SOLID WASTE PAMPHLETS	2,000	2,000
402-3401-534.48-10	CITY APPRECIATION	ARBOR DAY CELEBRATION AMERICA IN BLOOM	1,000 1,000	2,000 -
402-3401-534.49-10	ADVERTISING	PROMOTIONAL ITEMS FOR RESIDENTS/OUTREACH PROGRAM	1,000	1,000
402-3401-534.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES (INK PENS, PAPERCLIPS, FILE FOLDERS, ECT.) SOLID WASTE MGR. PW ADMIN.	600	600
402-3401-534.52-10	OPERATING SUPPLIES	SAFETY SUPPLIES, PPE, (INCLUDES EYEWARE, HEARING PROTECTION TRUCK BATTERIES, FLASHLIGHTS, NUTS, BOLTS, ECT. SOAP FOR CITY CARWASH PAPER - COPIER AND PRINTER MURATIC ACID FOR CITY CARWASH HAND TOOLS - SHOVELS, RAKES, BROOMS GLOVES FOR SOLID WASTE STAFF FIRST AID SUPPLIES FIRE EXTINGUISHER ANNUAL INSPECTION ENVIROMENTAL FRIENDLY DEGREASER SOAP FOR CLEANING UP MINOR HYDRAULIC SPILLS CHLORINE FOR CITY CARWASH CHARGES NOT PART OF UNIFORM RENTAL SVC.	1,000 2,000 2,000 500 10 500 1,800 1,500 1,000 1,000 150 1,000	12,460 - - - - - - - - - - -
402-3401-534.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-
402-3401-534.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	147,946	147,946
402-3401-534.52-25	UNIFORMS	WORK BOOTS - 1 PAIR EA. MANAGER AND 8 EMPLOYEES @ \$250.00 EA WEEKLY UNIFORM RENTAL FOR SOLID WASTE STAFF HATS FOR SOLID WASTE STAFF WITH CITY LOGO 48 @ 20 EA. CLASS III RAIN SUITS FOR ALL SOLID WASTE STAFF @ \$100 EA. CLASS III HIGH VISIBILITY REFLECTIVE SAFETY VESTS AND APPARRELL AS NEEDED CITY SWEATSHIRTS FOR SOLID WASTE STAFF @ \$35 EA	2,250 6,661 960 900 500 350	12,771 - - - - -

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SOLID WASTE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		CITY SHIRTS WITH NAME AND LOGO FOR MANAGER, STAFF ASSISTANT AND RT. MANAGER @ \$50.00 EA.	750	-
		CITY SHIRT FOR SOLID WASTE DRIVERS WITH NAME AND LOGO @ \$50 EA.	400	-
402-3401-534.52-29	CARTS	NEW GARBAGE CARTS @ \$80 EA., REPLACEMENT LID'S, WHEELS, HINGE PIN'S, AXLES AND FREIGHT	40,000	40,000
402-3401-534.52-38	TIRES	TIRES FOR SOLID WASTE FLEET 11R22.5 TIRES @ \$250 EA., 315 80R22.5 @ \$450 EA.	41,000	41,000
402-3401-534.54-10	BKS, PUB, SUB, MEM, LIB	ANNUEL SOLID WASTE ORGANIZATIONAL MEMBERSHIPS: SWANA (SOLID WASTE ASSOCIATION OF NORTH AMERICA)	450	1,739
		RECYCLE FLORIDA TODAY	250	-
		PW DIRECTOR & ADMIN. ASSISTANT 25% COST SHARE W/ FACILITIES MANAGEMENT FLORIDA GENERAL CONTRACTOR FWPCOA-FL WATER & POLLUTION CONTROLOPS ASSOC. ICC-INTERNATIONAL CODE COUNCIL	239	-
		NSWMA (NATIONAL SOLID WASTE MANAGEMENT ASSOC.)	600	-
		APWA (AMERICAN PUBLIC WORKS ASSOCIATION)	200	-
402-3401-534.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
402-3401-534.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
402-3401-534.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	336,000	336,000
402-3401-534.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	978,400	978,400
402-3401-534.64-10	EQUIP - REPLACEMENT	REPLACE TRUCK 621, THIS IS A 2005 MODEL ASL WHICH HAS ALREADY BEEN REFURBISHED TO GAIN ADDITIONAL LIFE AND USE AND IS NOW BEYOND ITS USEFUL LIFE. WITH THE ADDITIONAL GROWTH WE ARE EXPERIENCING AND THE ADDITION OF ANOTHER MSW RT. WE NEED THIS TRUCK TO CONT	417,979	165,000
		REPLACE TRUCK 615 WHICH HAS ALREADY BEEN TAKEN OUT OF SERVICE AND AUTIONED OFF WITH A NON-CDL REARLOAD TRUCK THAT ANYONE CAN DRIVE TO BE USED FOR CITY EVENTS AND A BACKUP FOR THE COLLECTION IN OUR SMALL TRAILER PARKS.	165,000	-
		CUT BY FINANCE 5/14/24 (THIS IS A DUPLICATE)	(417,979)	-

FUND **402**
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SOLID WASTE EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
402-3401-534.64-11 EQUIP-VEHICLE REPLACEMENT	REPLACE TRUCK 621 (417979). NOTE: THIS IS A BIGGER TRUCK THAN WHAT WE PURCHASED LAST YEAR 28 CUBIC YARD VS. 31 CUBIC YARD. TRUCK 621 IS A 2005 MODEL AUTOMATED SIDELOADER THAT HAS ALREADY WENT THROUGH A COMPLETE REFURBISHMENT IN FY 2014 TO EXTEND ITS LIFE	417,979	417,979	
402-3401-534.64-13 EQUIP - COMP REPLACEMENT	NO AMOUNT BUDGETED	-	-	
402-3401-534.64-14 EQUIP - NEW COMPUTERS	NO AMOUNT BUDGETED	-	-	
402-3401-534.64-25 FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-	
402-3401-534.69-98 ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-	
402-3401-534.69-99 ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-	
402-3401-534.71-05 OTHER	CIRNS 2022 PRINCIPAL JULY	87,000	87,000	
402-3401-534.72-05 OTHER	CIRNS 2022 INTEREST JULY CIRNS 2022 INTEREST JANUARY	36,527 36,527	73,054 -	
402-3401-534.91-09 TRAN TO INFRA SALES TAX	NO AMOUNT BUDGETED	-	-	



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Stormwater

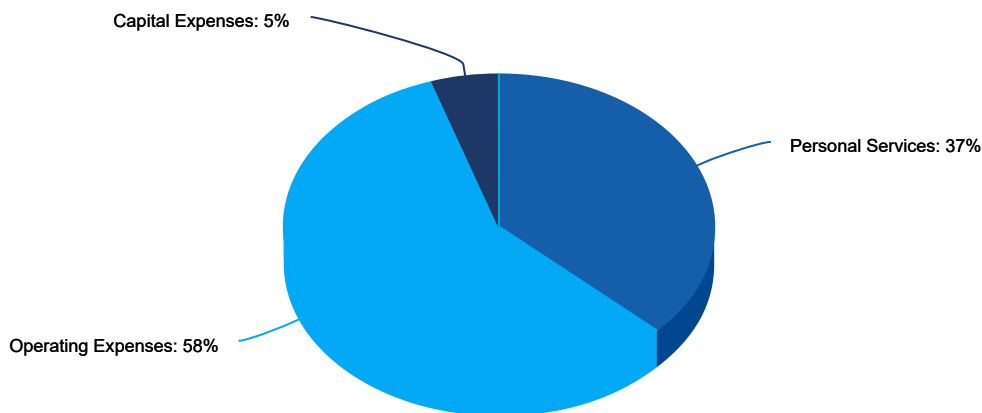


Stormwater

Fund 403

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Stormwater-3801				
Personal Services	379,799	361,545	392,691	8.61%
Operating Expenses	1,144,345	977,378	1,058,420	8.29%
Capital Expenses	-	295,825	113,912	(61.49%)
Total Stormwater	1,524,144	1,634,748	1,565,023	(4.27%)
Stormwater-3802				
Operating Expenses	3,502	-	-	-%
Total Stormwater	3,502	-	-	-%
Right-of-Way-3803				
Personal Services	378,234	417,239	446,444	7.00%
Operating Expenses	273,680	262,638	261,098	(0.59%)
Capital Expenses	-	84,850	-	(100.00%)
Total Right-of-Way	651,914	764,727	707,542	(7.48%)
Grand Total Stormwater	\$2,179,560	\$2,399,475	\$2,272,565	(5.29%)
Category Summary				
Personal Services	758,033	778,784	839,135	7.75%
Operating Expenses	1,421,527	1,240,016	1,319,518	6.41%
Capital Expenses	-	380,675	113,912	(70.08%)
Grand Total Stormwater	\$2,179,560	\$2,399,475	\$2,272,565	(5.29%)

2025 APPROPRIATIONS



FUND 403
DEPT 00
DIVISION 00

STORMWATER REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
CHARGES FOR SERVICES					
403-0000-343.90-01	STORMWATER CHARGES	1,723,442	1,781,418	1,823,079	2.34%
**TOTAL CHARGES FOR SERVICES		1,723,442	1,781,418	1,823,079	2.34%
INTEREST & OTHER INCOME					
403-0000-361.10-02	SBA INTEREST	480	-	-	-%
403-0000-369.10-02	INSUR REIMBURSEMENTS	1,484	14,035	-	(100.00%)
**TOTAL INTEREST & OTHER INCOME		1,964	14,035	-	(100.00%)
OTHER SOURCES					
403-0000-382.01-01	FROM GENERAL	455,588	481,565	476,509	(1.05%)
403-0000-389.90-00	APPROPRIATED RESERVES	-	122,457	(27,023)	(122.07%)
*APPROPRIATED RESERVES		455,588	604,022	449,486	(25.58%)
**TOTAL OTHER SOURCES		455,588	604,022	449,486	(25.58%)
TOTAL STORMWATER MANAGEMENT		2,180,994	2,399,475	2,272,565	(5.29%)

FUND **403**
DEPT **00**
DIVISION **00**

STORMWATER REVENUE JUSTIFICATION

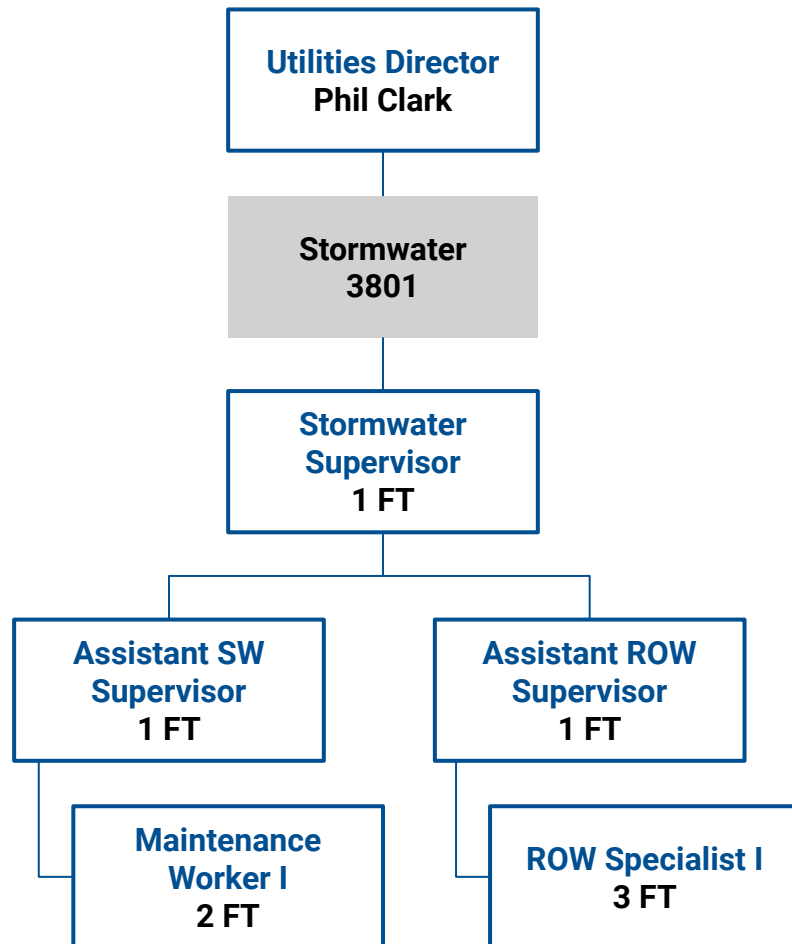
			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
403-0000-343.90-01 STORMWATER CHARGES	ESTIMATED STORMWATER REVENUES	1,823,079	1,823,079	
403-0000-361.10-02 SBA INTEREST	NO AMOUNT BUDGETED	-	-	
403-0000-369.10-02 INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-	
403-0000-382.01-01 FROM GENERAL	REIMBURSEMENT FROM GENERAL FUND FOR RIGHT-OF-WAY	476,509	476,509	
403-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(27,023)	(27,023)	

Stormwater



Stormwater

Department 38

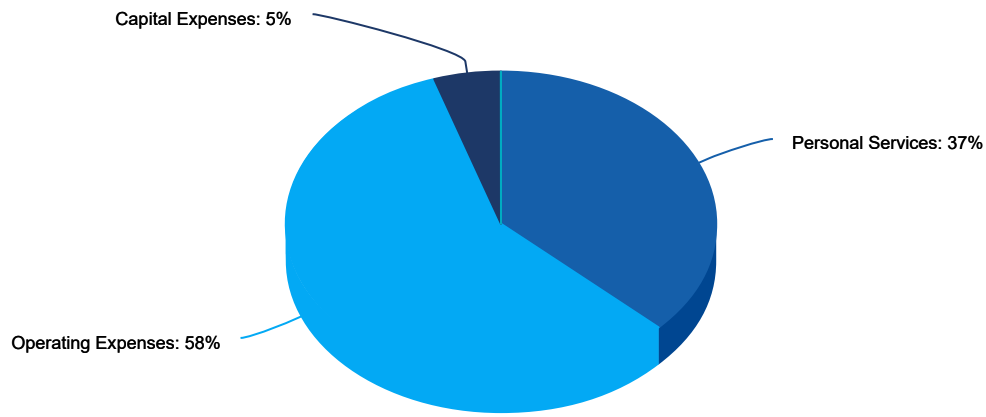


Position Summary				
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Assistant ROW Supervisor	72009	1	1	1
Assistant SW Supervisor	27002	1	1	1
Maintenance Worker I	27003	2	2	2
Right-of-Way Specialist I	72010	4	4	4
Stormwater Supervisor	27001	1	1	1
No. of Full Time		9	9	9
Total No. of Positions:		9	9	9
Total FTEs:		9	9	9

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Stormwater-38				
Personal Services	758,033	778,784	839,135	7.75%
Operating Expenses	1,421,527	1,240,016	1,319,518	6.41%
Capital Expenses	-	380,675	113,912	(70.08%)
Grand Total Stormwater	\$2,179,560	\$2,399,475	\$2,272,565	(5.29%)

2025 APPROPRIATIONS



STORMWATER - 3801

DEPARTMENT MISSION

It is the mission of the Stormwater Department to be committed to the customers of the City (hospitals, governmental agencies, businesses and residents) to provide the quality management of stormwater initiatives through "best" practices of preventative maintenance by providing a safe, dependable, and financially efficient quality customer service standards; to minimize the amount of localized flooding and to provide safe passage through our City roadways. Staff is totally focused on ensuring the criteria and parameters of all regulatory agencies are met.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Stormwater Department provides maintenance of all City streets and alleys for water quality initiatives, as well as maintaining and complying with the NPDES Permit, maintenance and construction of drainage facilities throughout the City. Drainage facilities, which are man-made structures designed to collect, divert, or discharge stormwater (ditches, culverts, and retention ponds), are also maintained on a daily basis through mowing and/or cleaning.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Work Orders Performed	188	150	200	180
2.	Miles of City Streets Cleaned	74	74	74	74
3.	Miles of Stormwater Lines Maintained	15	25	20	25
4.	Miles of New Stormwater Lines Installed	1	1	0	0
5.	No. of Stormwater Ponds/Ditches Maintained	24	24	24	24

2025 GOALS

Organizational Development

Improve knowledge, skills and abilities of personnel to enhance the service provided to residents.

Growth and Development

Identify funding opportunities for improved facilities and increased technical equipment to better serve the public.

City Lifestyle

Maintain a water system that promotes the health, safety and welfare of our residents and environment.

Innovation and Technology

Utilize technology as a driver to foster efficiency in service delivery and to maintain maintenance schedules of

Organizational Performance

Foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES

1. Repair the St. Clair Abrams Stormwater Pipe.
2. Complete the St. Clair Abrams Stormwater Pond.

2024 ACCOMPLISHMENTS

1. Continue the Street Sweeper Program
2. Completed repairs on Cedar Ave.
3. Continue lining of stormwater lines throughout the city
4. Continue public notification of NPDES permit

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DIVISION 01

STORMWATER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
403-3801-538.12-10	REGULAR SALARIES	231,934	236,278	261,907	10.85%
403-3801-538.14-10	OVERTIME	1,868	2,000	2,000	-%
403-3801-538.15-60	ELECTR TABLET ALLOWANCE	50	-	-	-%
403-3801-538.21-10	FICA / MED TAXES	15,979	16,934	18,762	10.79%
403-3801-538.22-20	FL STATE RETIREMENT	30,126	35,485	39,390	11.00%
403-3801-538.22-90	FRS PENS ADJUST	28,697	-	-	-%
403-3801-538.23-10	HEALTH INSURANCE	36,401	37,426	38,923	4.00%
403-3801-538.23-15	DENTAL INSURANCE	1,801	1,837	1,837	-%
403-3801-538.23-20	LIFE INSURANCE	1,232	1,315	1,458	10.87%
403-3801-538.23-21	SHORT-TERM DISABILITY	918	975	1,072	9.95%
403-3801-538.23-30	DEPENDENT HEALTH INSURANC	16,938	17,415	18,111	4.00%
403-3801-538.23-35	DEPENDENT DENTAL INSURANC	2,266	2,314	2,356	1.82%
403-3801-538.23-40	LONG TERM DISABILITY	564	603	668	10.78%
403-3801-538.23-45	VISION INSURANCE	-	-	271	-%
403-3801-538.23-90	OPEB	3,791	-	-	-%
403-3801-538.24-10	WORKERS' COMPENSATION	7,234	8,963	5,936	(33.77%)
* SALARIES AND BENEFITS		379,799	361,545	392,691	8.61%
OPERATING EXPENDITURES					
403-3801-538.31-15	ENGINEERING	5,800	7,925	23,225	193.06%
403-3801-538.31-60	PERMIT & COMPLIANCE FEES	-	2,160	3,160	46.30%
403-3801-538.32-10	AUDIT SERVICES	2,160	5,550	5,825	4.95%
403-3801-538.34-10	CONTRACTUAL SERVICES	131,020	136,046	166,900	22.68%
403-3801-538.40-10	TRAVEL & PER DIEM	3,906	5,500	4,500	(18.18%)
403-3801-538.41-10	TELEPHONE	4,539	2,956	2,600	(12.04%)
403-3801-538.41-20	OTHER COMMUNICATION	52	-	-	-%
403-3801-538.41-30	POSTAGE	37	400	400	-%
403-3801-538.43-20	LANDFILL COSTS	7,014	12,263	12,000	(2.14%)
403-3801-538.44-10	RENTALS & LEASES	-	2,500	2,500	-%
403-3801-538.45-10	LIABILITY	11,488	14,826	13,046	(12.01%)
403-3801-538.46-15	EQUIPMENT	2,648	4,500	4,500	-%
403-3801-538.46-17	INSURANCE RECOVERY	387	14,035	-	(100.00%)
403-3801-538.46-30	VEHICLE	21,966	25,000	25,000	-%
403-3801-538.46-41	STORM DRAIN REPAIR	1,710	4,500	4,500	-%
403-3801-538.47-10	PRINTING & BINDING	395	400	400	-%
403-3801-538.49-10	ADVERTISING	-	1,000	1,000	-%
403-3801-538.51-10	OFFICE SUPPLIES	804	1,200	1,200	-%
403-3801-538.52-10	OPERATING SUPPLIES	9,275	10,000	10,000	-%
403-3801-538.52-11	DURABLE GOODS	3,716	2,000	-	(100.00%)
403-3801-538.52-15	FUEL COSTS	32,869	28,656	31,184	8.82%
403-3801-538.52-25	UNIFORMS	3,933	4,340	3,340	(23.04%)
403-3801-538.53-20	ROAD MATERIALS & SUPPLIES	-	2,500	2,500	-%
403-3801-538.54-10	BKS, PUB, SUB, MEM, LIB	1,835	2,000	2,000	-%
403-3801-538.59-10	DEPRECIATION EXPENSE	224,264	-	-	-%
403-3801-538.59-13	BAD DEBT	4,906	-	-	-%
403-3801-538.59-15	TRANSFER TO G/F	132,111	133,721	142,513	6.57%
403-3801-538.59-20	REIMBURSEMENT TO G/F	290,382	306,269	348,998	13.95%

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DIVISION 01

STORMWATER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
403-3801-538.59-70	TRANSFER TO SRF LOAN DEBT	247,128	247,131	247,129	(0.00%)
* OPERATING EXPENDITURES		1,144,345	977,378	1,058,420	8.29%
CAPITAL EXPENDITURES					
403-3801-538.64-10	EQUIP - REPLACEMENT	-	11,500	5,000	(56.52%)
403-3801-538.64-11	EQUIP-VEHICLE REPLACEMENT	-	50,390	-	(100.00%)
403-3801-538.64-25	FUTURE PROJECTS	385,250	96,045	108,912	13.40%
403-3801-538.64-50	CAPITAL GRANT MATCH	24,610	137,890	-	(100.00%)
403-3801-538.69-98	ASSET RECLASS-CIP	(28,110)	-	-	-%
403-3801-538.69-99	ASSET RECLASSIFICATION	(381,750)	-	-	-%
* CAPITAL EXPENDITURES		-	295,825	113,912	(61.49%)
TOTAL STORMWATER		1,524,144	1,634,748	1,565,023	(4.27%)

FUND **403**
DEPT **38**
DIVISION **01**

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
403-3801-538.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	261,907	261,907
403-3801-538.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	2,000	2,000
403-3801-538.15-60	ELECTR TABLET ALLOWANCE	NO AMOUNT BUDGETED	-	-
403-3801-538.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	18,762	18,762
403-3801-538.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	39,390	39,390
403-3801-538.22-90	FRS PENS ADJUST	NO AMOUNT BUDGETED	-	-
403-3801-538.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	38,923	38,923
403-3801-538.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,837	1,837
403-3801-538.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,458	1,458
403-3801-538.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,072	1,072
403-3801-538.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	18,111	18,111
403-3801-538.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,356	2,356
403-3801-538.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	668	668
403-3801-538.23-45	VISION INSURANCE	VISION INSURANCE	271	271
403-3801-538.23-90	OPEB	NO AMOUNT BUDGETED	-	-
403-3801-538.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	5,936	5,936
403-3801-538.31-15	ENGINEERING	GENERAL ENGINEERING RELATED TO STORMWATER PROJECTS	23,225	23,225
403-3801-538.31-60	PERMIT & COMPLIANCE FEES	NPDES PERMIT RENEWAL FEES - REGULATORY COMPLIANCE	3,160	3,160
403-3801-538.32-10	AUDIT SERVICES	AUDIT SERVICES ANNUAL FINANCIAL REPORT PREPARATION	4,575 1,250	5,825 -
403-3801-538.34-10	CONTRACTUAL SERVICES	CITYWORKS - WORK ORDER SYSTEM	5,936	166,900
		QUARTERLY MAINT OF CHRIS DANIELS FOUNTAIN	3,128	-
		MAINT OF PUBLIC WORK FACILITY BEE MATS	22,580	-
		LAWN MAINT OF FIRE DEPT ROW	6,534	-
		LAWN MAINT OF ECO PARK	9,900	-

FUND 403
DEPT 38
DIVISION 01

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		LANDSCAPE MAINT OF WOOTEN PARK (EAST & WEST) - INCLUDES MOWING, PALM PRUNING, IRRIGATION REPAIRS	69,366	-
		GSA MASS NOTIFICATION SYSTEM	2,320	-
		ESRI - GIS MAPPING SYSTEM	7,325	-
		AQUATIC SYSTEMS SPRAYING OF ECO PARK	3,600	-
		AQUATIC SYSTEMS - LAKE DORA SHORELINE	2,460	-
		AQUATIC SYSTEMS - CHRIS DANIELS POND	3,301	-
		AQUATIC SYSTEMS - BUZZARD BEACH SHORELINE	2,100	-
		ANNUAL MAINT OF BEEMATTS OF ECO PARK	28,350	-
403-3801-538.40-10	TRAVEL & PER DIEM	TRAINING, TRAVEL EXPENSES FOR CERTIFIED STORMWATER OPERATORS, TO MAINTAIN CEUS	4,500	4,500
403-3801-538.41-10	TELEPHONE	CELLPHONE SERVICE	2,600	2,600
403-3801-538.41-20	OTHER COMMUNICATION	NO AMOUNT BUDGETED	-	-
403-3801-538.41-30	POSTAGE	POSTAGE	400	400
403-3801-538.43-20	LANDFILL COSTS	DEP REQUIRED DISPOSAL AT LANDFILL	12,000	12,000
403-3801-538.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT AS NEEDED	2,500	2,500
403-3801-538.45-10	LIABILITY	LIABILITY INSURANCE	13,046	13,046
403-3801-538.46-15	EQUIPMENT	REPAIR & MAINT OF EQUIPMENT	4,500	4,500
403-3801-538.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
403-3801-538.46-30	VEHICLE	ROUTINE PREVENTATIVE MAINT & REPAIRS TO VEHICLES	25,000	25,000
403-3801-538.46-41	STORM DRAIN REPAIR	MATERIALS TO REPAIR STORM DRAINS & LINES	4,500	4,500
403-3801-538.47-10	PRINTING & BINDING	BUSINESS CARDS, SEWER ATLAS, ETC	400	400
403-3801-538.49-10	ADVERTISING	NPDES REQUIREMENTS FOR PUBLIC RELATIONS	1,000	1,000
403-3801-538.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	1,200	1,200
403-3801-538.52-10	OPERATING SUPPLIES	MISC OPERATING SUPPLIES WHICH INCLUDE: REPLACE CELL PHONES & ACCESS, CARTRIDGES, COPY PAPER, HAND SOAP, HAND TOOLS, LUMBER FOR FORMING CONCRETE, NAILS, SCREWS, CONCRETE, DRAIN TO LAKES MARKERS, ETC	7,000	10,000
		BROOMS FOR STREET SWEEPER	2,000	-
		ABSORBANT PILLOWS FOR BAFFLE BOXES	1,000	-
403-3801-538.52-11	DURABLE GOODS	NO AMOUNT BUDGETED	-	-

FUND **403**
DEPT **38**
DIVISION **01**

STORMWATER EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
403-3801-538.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	31,184	31,184
403-3801-538.52-25	UNIFORMS	WEEKLY RENTAL OF UNIFORMS - 4 EMPLOYEES	2,060	3,340
		POLO SHIRTS - STORMWATER MANAGER	280	-
		HOODIES / TSHIRTS FOR STAFF (4 EMPLOYEES)	200	-
		BOOT ALLOWANCE - 4 EMPLOYEES	800	-
403-3801-538.53-20	ROAD MATERIALS & SUPPLIES	TOOLS, MILLINGS, CONCRETE & ASPHALT FOR INFRASTRUCTURE REPAIRS	2,500	2,500
403-3801-538.54-10	BKS, PUB, SUB, MEM, LIB	TRAINING MANUALS, BOOKS, SUBSCRIPTIONS, ETC	2,000	2,000
403-3801-538.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
403-3801-538.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
403-3801-538.59-15	TRANSFER TO G/F	TRANSFER TO GENERAL FUND	142,513	142,513
403-3801-538.59-20	REIMBURSEMENT TO G/F	REIMBURSEMENT TO GENERAL FUND	348,998	348,998
403-3801-538.59-70	TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN FUND SRF 350940 DEC 15, 2024 & JUN 15, 2025	247,129	247,129
403-3801-538.64-10	EQUIP - REPLACEMENT	ECO PARK FOUTAIN REPLACEEMNT	5,000	5,000
403-3801-538.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3801-538.64-25	FUTURE PROJECTS	STORMLINE REPAIRS, LINING THROUGHOUT CITY	58,912	108,912

RIGHT-OF-WAY - 3803

DEPARTMENT MISSION

It is the department mission to provide the citizens and visitors of Tavares with attractive and well-maintained rights-of-way, medians, and sidewalks while promoting safe routes in these areas through the utilization of best management practices in erosion prevention, vegetation management, and arbor care with a focus on protecting native plants and trees while embracing Tavares' "Tree City USA" designation.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Right-of-Way Management Department consists of one Supervisor and four staff members. Through best management practices the Division concentrates on preventing vegetation encroachment by mowing, edging, and weed trimming to ensure vision triangles, as well as safe routes are maintained per DOT and DEP guidelines. This Division also sustains over 20 acres of vegetative maintenance for the City's stormwater infrastructure as well as 16 acres of vegetative care for Tavares Wastewater Rapid Infiltration Basins. The Department overall maintains 20,957,317 square feet of extensive vegetative maintenance of America's Seaplane City Rights-of-Way and Stormwater Infrastructure. The Division is committed to providing attractive and safe passage for all residents and visitors who utilize and enjoy these spaces while incorporating sustainable best management practices that advance the maintenance program of the City's safe routes and urban forestry program.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Special Events Supported	32	35	37	40
2.	Acres of Ponds & Swales Mowed	20	20	20	20
3.	Acres of Perc Ponds Areas Mowed and Disked	16	16	16	16
4.	Acres of Water/ Wastewater Plants Mowed	19	19	19	19
5.	Miles of Rights of Way Mowed	15	15	15	15
6.	Number of Medians Maintained	19	19	19	19
7.	Number of Dead or Invasive Trees Removed	90	90	90	100
8.	Number of Trees replaced or Installed	150	100	100	100
9.	Number of Abatement Properties Mowed	15	10	10	10
10.	Canal Space Maintained (feet)	>3,000	>3,000	>3,000	>3,000
11.	Street/Traffic Signs Maintained Clear of Vegetation	2,900	2,950	2,950	3,000

2025 GOALS

Organizational Development

Provide developmental training opportunities for staff increasing their ability to provide key services to the City of Tavares.

Growth and Development

Continue the responsibility of arbor care throughout the city. This will facilitate the management of the tree canopy in a more consistent and healthy manner. Only contract as needed for safety reasons.

City Lifestyle

Foster a progressive quality of life that contributes to the livability of the City and to ensure its health and viability while maintaining City traditions and values.

Citizen and Customer Service Focus

Create an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology initiatives and collaborative efforts to develop improved efficiencies and creativity.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES

1. Continue safety practices of the city staff and residents
2. Continue to provide support for special events.
3. Obtain training opportunities for staff.
4. Focus on improving right-of-way maintenance.
5. Continue to provide excellent customer service to our internal and external customers.
6. Continue the eradication of invasive plant materials.
7. Develop tree inventory program.

2024 ACCOMPLISHMENTS

1. Provided excellent customer service to our internal and external customers by assisting other departments (Community Services - YMCA tree and invasive plant removal, Parks - cemetery fence line project, ROW - technology upgrades (phone, tablet, and work order program), and designing, lot clearing, and preparation for new storage building at Water Plant #4).
2. Improved right-of-way maintenance by maintaining the Right of Way areas on a timely basis.
3. Safety training throughout the year (Heat exhaustion, power equipment, confined spaces, and Label is the law).
4. Continued tree inventory program by the trimming of (468) trees and removal (50) of declining trees throughout the city, this also helps with preventing damage of large trucks & equipment on our roadways.
5. Provide support for 35 special events throughout the year.

FUND **403**
DEPT **38**
DIVISION **03**

RIGHT-OF-WAY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
403-3803-538.12-10	REGULAR SALARIES	242,984	261,544	287,076	9.76%
403-3803-538.14-10	OVERTIME	17,299	12,000	12,000	-%
403-3803-538.21-10	FICA / MED TAXES	17,180	19,797	20,997	6.06%
403-3803-538.22-20	FL STATE RETIREMENT	30,486	37,913	41,637	9.82%
403-3803-538.23-10	HEALTH INSURANCE	32,695	35,644	37,069	4.00%
403-3803-538.23-15	DENTAL INSURANCE	1,949	2,187	2,187	-%
403-3803-538.23-20	LIFE INSURANCE	1,253	1,512	1,662	9.92%
403-3803-538.23-21	SHORT-TERM DISABILITY	949	1,136	1,242	9.33%
403-3803-538.23-30	DEPENDENT HEALTH INSURANC	22,206	29,962	31,161	4.00%
403-3803-538.23-35	DEPENDENT DENTAL INSURANC	2,257	2,716	2,716	-%
403-3803-538.23-40	LONG TERM DISABILITY	574	694	759	9.37%
403-3803-538.23-45	VISION INSURANCE	-	-	254	-%
403-3803-538.24-10	WORKERS' COMPENSATION	8,402	12,134	7,684	(36.67%)
* SALARIES AND BENEFITS		378,234	417,239	446,444	7.00%
OPERATING EXPENDITURES					
403-3803-538.34-10	CONTRACTUAL SERVICES	192,351	178,437	177,706	(0.41%)
403-3803-538.40-10	TRAVEL & PER DIEM	2,606	2,500	3,000	20.00%
403-3803-538.41-10	TELEPHONE	7,025	5,160	4,100	(20.54%)
403-3803-538.41-30	POSTAGE	-	100	100	-%
403-3803-538.44-10	RENTALS & LEASES	1,123	700	2,500	257.14%
403-3803-538.45-10	LIABILITY	21,646	27,935	24,581	(12.01%)
403-3803-538.46-15	EQUIPMENT	6,183	7,295	7,000	(4.04%)
403-3803-538.46-17	INSURANCE RECOVERY	395	-	-	-%
403-3803-538.46-25	MISCELLANEOUS	2,808	4,800	7,000	45.83%
403-3803-538.46-30	VEHICLE	8,071	7,500	7,500	-%
403-3803-538.47-10	PRINTING & BINDING	-	275	275	-%
403-3803-538.51-10	OFFICE SUPPLIES	127	400	400	-%
403-3803-538.52-10	OPERATING SUPPLIES	5,074	8,550	8,550	-%
403-3803-538.52-11	DURABLE GOODS	6,045	4,400	3,500	(20.45%)
403-3803-538.52-15	FUEL COSTS	8,525	7,486	8,286	10.69%
403-3803-538.52-25	UNIFORMS	3,319	5,350	4,850	(9.35%)
403-3803-538.52-65	OPERATING CHEMICALS	-	1,000	1,000	-%
403-3803-538.54-10	BKS, PUB, SUB, MEM, LIB	834	750	750	-%
403-3803-538.59-10	DEPRECIATION EXPENSE	7,548	-	-	-%
* OPERATING EXPENDITURES		273,680	262,638	261,098	(0.59%)
CAPITAL EXPENDITURES					
403-3803-538.64-11	EQUIP-VEHICLE REPLACEMENT	-	78,350	-	(100.00%)
403-3803-538.64-15	EQUIP - NEW	-	6,500	-	(100.00%)
* CAPITAL EXPENDITURES		-	84,850	-	(100.00%)
TOTAL STORMWATER		651,914	764,727	707,542	(7.48%)

FUND **403**
DEPT **38**
DIVISION **03**

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
403-3803-538.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	287,076	287,076
403-3803-538.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	12,000	12,000
403-3803-538.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	20,997	20,997
403-3803-538.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	41,637	41,637
403-3803-538.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	37,069	37,069
403-3803-538.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,187	2,187
403-3803-538.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,662	1,662
403-3803-538.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,242	1,242
403-3803-538.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	31,161	31,161
403-3803-538.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	2,716	2,716
403-3803-538.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	759	759
403-3803-538.23-45	VISION INSURANCE	VISION INSURANCE	254	254
403-3803-538.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,684	7,684
403-3803-538.34-10	CONTRACTUAL SERVICES	SERVICES TO COVER THE POTENTIAL FOR TREE REMOVAL IN IMPERIAL TERRACE CANAL	5,000	177,706
		SR 441/19 RENTENTION POND FDOT REQUIRED MAINT AQUATIC SPRAY TREATMENT	2,800	-
		RUBY ST LANDSCAPE MAINT	15,580	-
		MAIN ST LANDSCAPE MAINT	29,440	-
		LARGE TREE REMOVAL, INADEQUATE EQUIPMENT, TOO RISK RISKY FOR STAFF TO PERFORM TASKS	10,000	-
		HWY 19 MEDIAN MAINT	22,600	-
		CONTRACTS FOR LAWN MAINT: HWY 441 MEDIAN MAINT	33,350	-
		CITYWORKS - WORK ORDER SYSTEM	5,936	-
		ALFRED & CAROLINE ST LANDSCAPE MAINT	53,000	-

FUND **403**
DEPT **38**
DIVISION **03**

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
403-3803-538.40-10	TRAVEL & PER DIEM	CONFERENCES WHICH MAY INCLUDE: CERTIFIED PUBLIC SUPERVISOR (CPS), CEUS REQUIRED TO MAINTAIN LL&), AQUATIC SPRAY LICENSE, MOT CLASSES	3,000	3,000
403-3803-538.41-10	TELEPHONE	CELLPHONE SERVICE	4,100	4,100
403-3803-538.41-30	POSTAGE	POSTAGE	100	100
403-3803-538.44-10	RENTALS & LEASES	RENTAL OF EQUIPMENT AS NEEDED	2,500	2,500
403-3803-538.45-10	LIABILITY	LIABILITY INSURANCE	24,581	24,581
403-3803-538.46-15	EQUIPMENT	REPAIR & MAINT OF EQUIPMENT REPLACEMENT OF 2 MOWER DECKS	2,000 5,000	7,000 -
403-3803-538.46-17	INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-
403-3803-538.46-25	MISCELLANEOUS	COST TO REPAIR ROW DUE TO DAMAGE: SOD REPLACEMENT SOIL REPLACEMENT IRRIGATION REPAIRS IN MEDIANS ON SR 19 * HWY 441 SPRINKLERS, PVC, PVC FITTINGS BACKFLOW DEVICE REPAIRS/ REPLACEMENT FOR DEVICES IN MEDIANS ON SR 19, NOT MAINTAINED BY UTILITIES. * TREE REPLACEMENT TO MAINTAIN TREE CITY USA DESIGNATION, ROUTINELY REMOVING DISEASED TREES	2,000 300 1,700 2,000 1,000	7,000 - - - -
403-3803-538.46-30	VEHICLE	ROUTINE REVENTATIVE MAINT & REPAIRS TO VEHICLES	7,500	7,500
403-3803-538.47-10	PRINTING & BINDING	BUSINESS CARDS, SEWER ATLAS, ETC	275	275
403-3803-538.51-10	OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	400	400
403-3803-538.52-10	OPERATING SUPPLIES	SUPPLIES FOR DAILY OPERATIONS INCLUDING SMALL TOOLS, MISC ITEMS, EROSION CONTROL MATERIALS WEED TRIMMER STRING, CHAIN SAW BAR/CHAIN, EDGER, BLADES, BAR CHAIN OIL, REPLACEMENT TRIMMER HEAD MOWER BLADES FOR ALL MOWERS FIRST AID SUPPLIES FOR VEHICLES / OFFICE BLADES FOR BUSH HOG	1,700 850 4,500 400 1,100	8,550 - - - -

FUND 403
DEPT 38
DIVISION 03

RIGHT-OF-WAY EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
403-3803-538.52-11	DURABLE GOODS	SMALL EQUIPMENT PURCHASE, CHAIN SAWS, POLE SAWS, LINE TRIMMERS, BLOWERS, CHAIN SAWS & POLE SAWS ARE PAST LIFE EXPECTANCY	3,500	3,500
403-3803-538.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	8,286	8,286
403-3803-538.52-25	UNIFORMS	WEEKLY UNIFORM RENTAL - 5 EMPLOYEES	1,200	4,850
		RAIN GEAR - CLASS 3 HI-VISIBILITY SAFETY GEAR REQUIRED BY LAW	900	-
		POLO SHIRTS - SUPERVISOR	250	-
		PERSONAL PROTECTION EQUIPMENT FOR STAFF	500	-
		OSHA CERTIFIED SAFETY HARNESS & LAYNARD REQUIRED FOR SAFETY	500	-
		HOODIES / TSHIRTS FOR STAFF	500	-
		BOOT ALLOWANCE - 5 EMPLOYEES	1,000	-
403-3803-538.52-65	OPERATING CHEMICALS	HERBICIDE FOR ROW CONTROL, INVASIVE SPECIES MGT, NOXIOUS/INVASIVE WEED CONTROL AROUND LIFTSTATIONS AND STORMWATER PONDS PER MS4 PERMITTING MAINT	1,000	1,000
403-3803-538.54-10	BKS, PUB, SUB, MEM, LIB	ISA (INTERNATIONAL SOCIETY ARBORICULTURE)	750	750
403-3803-538.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
403-3803-538.64-11	EQUIP-VEHICLE REPLACEMENT	NO AMOUNT BUDGETED	-	-
403-3803-538.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-



Marina/Seaplane Base

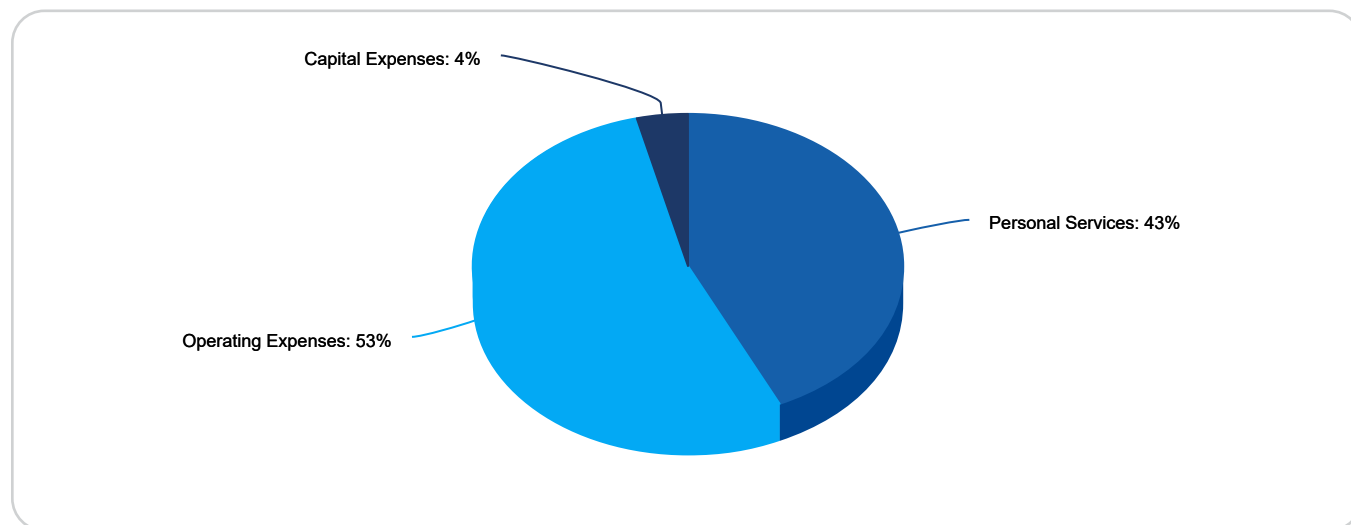


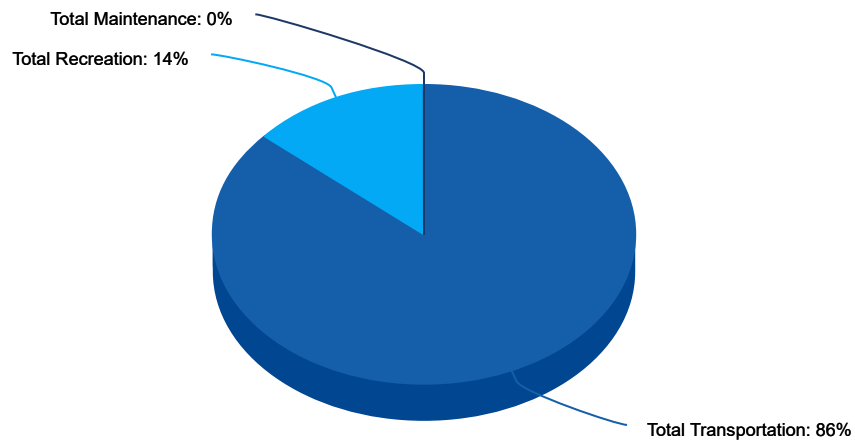
Marina/Seaplane Base

Fund 405

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Transportation-43				
Personal Services	337,291	348,228	348,398	0.05%
Operating Expenses	545,188	434,246	430,747	(0.81%)
Capital Expenses	-	29,880	31,000	3.75%
Total Transportation	882,479	812,354	810,145	(0.27%)
Splash Park-73				
Personal Services	17,820	63,918	70,586	10.43%
Operating Expenses	31,164	36,359	38,572	6.09%
Capital Expenses	-	6,880	-	(100.00%)
Total Splash Park	48,984	107,157	109,158	1.87%
Maintenance-74				
Personal Services	101,199	60,149	64,934	7.96%
Operating Expenses	38,796	83,429	62,613	(24.95%)
Total Maintenance	139,995	143,578	127,547	(11.17%)
Grand Total Marina/Seaplane Base	\$1,071,458	\$1,063,089	\$1,046,850	(1.53%)
Category Summary				
Personal Services	456,310	472,295	483,918	2.46%
Operating Expenses	615,148	554,034	531,932	(3.99%)
Capital Expenses	-	36,760	31,000	(15.67%)
Grand Total Marina/Seaplane Base	\$1,071,458	\$1,063,089	\$1,046,850	(1.53%)

2025 APPROPRIATIONS



2025 TOTAL APPROPRIATIONS BY FUNCTION

FUND 405
DEPT 00
DIVISION 00

SEAPLANE BASE & MARINA REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
405-0000-369.10-02	INSUR REIMBURSEMENTS	33,975	5,880	-	(100.00%)
**TOTAL INTEREST & OTHER INCOME		33,975	5,880	-	(100.00%)
OTHER SOURCES					
405-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	63,619	258,531	275,256	6.47%
405-0000-389.01-05	FROM TIF FUND	274,933	258,864	280,290	8.28%
405-0000-389.90-01	RETAINED EARNINGS	-	25,953	(27,788)	(207.07%)
*APPROPRIATED RESERVES		338,552	543,348	527,758	(2.87%)
**TOTAL OTHER SOURCES		338,552	543,348	527,758	(2.87%)
TOTAL SEAPLANE BASE & MARINA		372,527	549,228	527,758	(3.91%)

FUND **405**
DEPT **00**
DIVISION **00**

MARINA FUND REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
405-0000-343.60-01	LATE CHARGES/PENALTY	NO AMOUNT BUDGETED	-	-
405-0000-344.20-01	SLIP RENTAL/DOCKAGE	ESTIMATED SLIP RENTAL REVENUE	135,168	135,168
405-0000-344.20-02	BOAT LAUNCH/TRANSIENT DCK	NO AMOUNT BUDGETED	-	-
405-0000-344.20-20	OTHER PROPERTY RENTAL	ESTIMATED OTHER PROPERTY RENTALS	81,396	81,396
405-0000-344.20-50	SALE OF GAS & OIL	ESTIMATED REVENUE FROM THE SALE OF GAS AND OIL	232,300	232,300
405-0000-344.20-51	PROP SHOP SALES	ESTIMATED PROP SHOP SALES	25,000	25,000
405-0000-344.20-52	COT BOTTLED WATER SALES	NO AMOUNT BUDGETED	-	-
405-0000-344.90-04	OTHER FEES	NO AMOUNT BUDGETED	-	-
405-0000-347.20-05	SPLASH PARK FEES	ESTIMATED SPLASH PARK FEE REVENUES	32,495	32,495
405-0000-347.20-07	SPLASH PK - PARTY PACK	ESTIMATED SPLASH PARK PARTY PACK FEE REVENUE	1,418	1,418
405-0000-347.40-05	EVENT SUPPORT SERVICES	NO AMOUNT BUDGETED	-	-
405-0000-347.50-02	OTHER RENTALS/PAVILN	ESTIMATED GAZEBO AND PAVILION RENTAL REVENUE	11,315	11,315
405-0000-369.10-02	INSUR REIMBURSEMENTS	NO AMOUNT BUDGETED	-	-
405-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	CONTRIBUTIONS FROM GENERAL FUND (PLACEHOLDER)	275,256	275,256
405-0000-389.01-05	FROM TIF FUND	CONTRIBUTION FROM TIF FUND	280,290	280,290
405-0000-389.90-01	RETAINED EARNINGS	APPROPRIATE FOR RESERVES	(27,788)	(27,788)

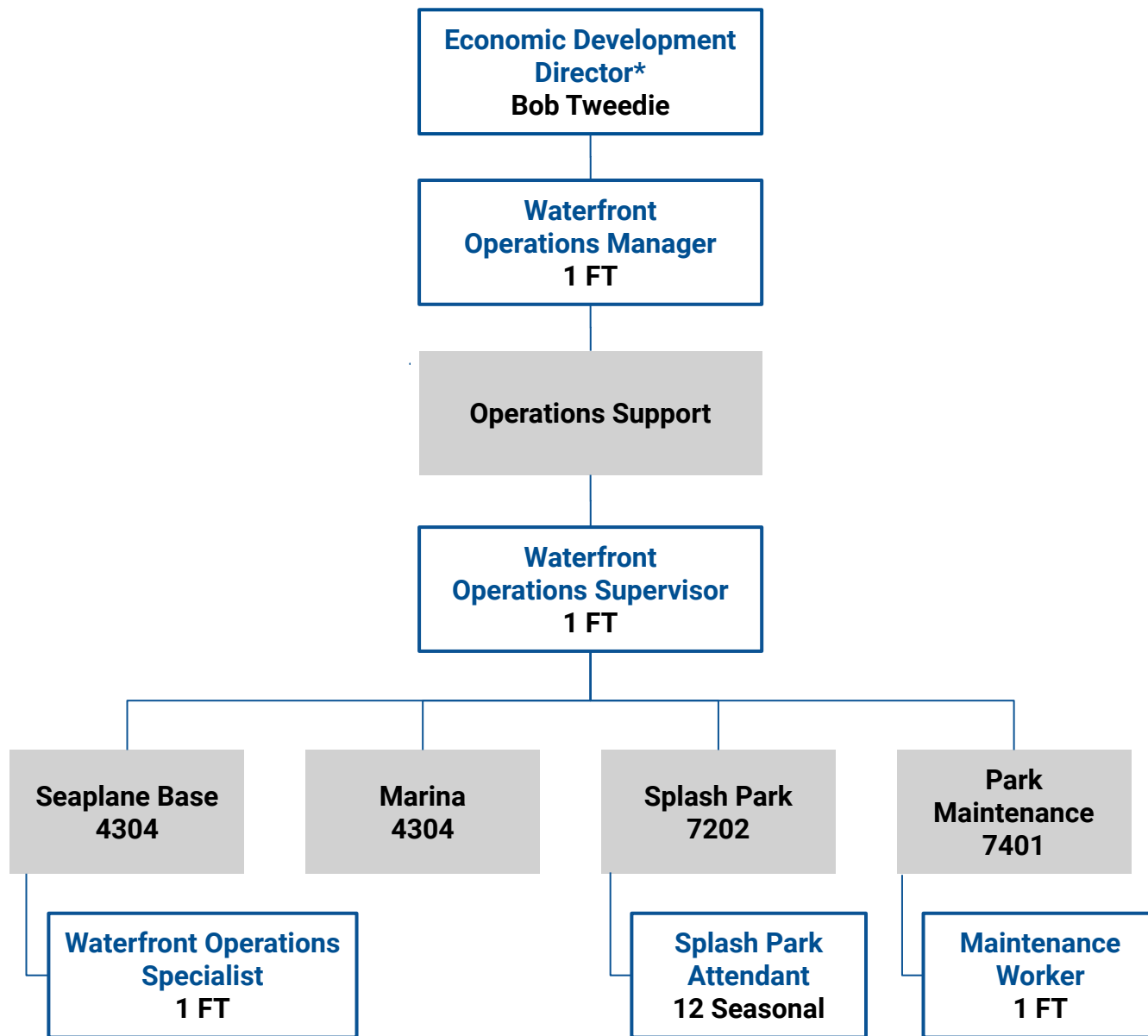


Airport/Marina Operations



Airport/Marina Operations

Department 43



*Salary is allocated to General Fund Economic Development budget.

Position Summary

Authorized Positions		Pos. #	2022-2023	2023-2024	2024-2025
Full Time:					
²	Seaplane Base Maintenance Worker	43003	1	1	1
	Waterfront Operation Supervisor	43006	1	1	1
	Waterfront Operations Manager	43005	1	1	1
	Waterfront Operations Specialist	43004	3	3	3
No. of Full Time			6	6	6
Seasonal:					
³	Splash Park Attendant	72004	12	12	12
No. of Seasonal:			12	12	12
Total No. of Positions:			18	18	18
Total FTEs:			6	6	6

Notes:

For FY2012, all departments/divisions within Fund 405 have been realigned.

1. Salary and benefits are allocated 90% to Seaplane Base & Marina and 10% to Splash Park

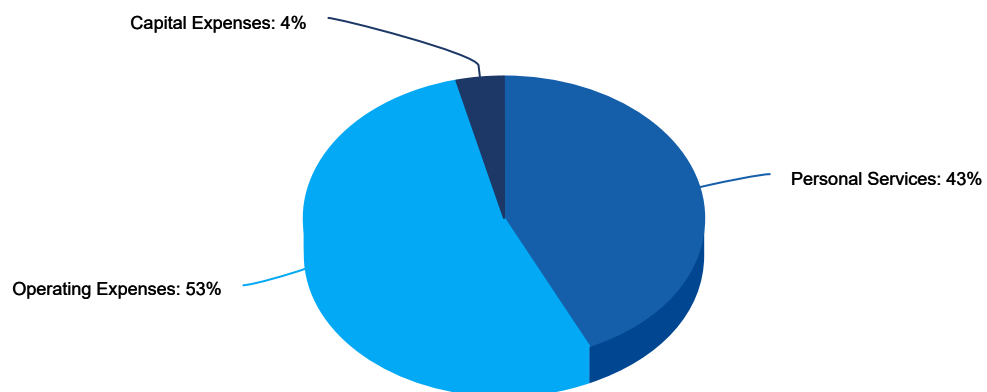
2. Position is budgeted 90% from Division 7401 (Park Maint.) & 10% from Division 7301 (Splash Park). Position and chart also shown under Department 74.

3. Position and chart also shown under Department 72.

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Seaplane Base & Marina-4301				
Personal Services	8,026	-	-	-%
Total Seaplane Base & Marina	8,026	-	-	-%
Seaplane Base & Marina-4304				
Personal Services	329,265	348,228	348,398	0.05%
Operating Expenses	545,188	434,246	430,747	(0.81%)
Capital Expenses	-	29,880	31,000	3.75%
Total Seaplane Base & Marina	874,453	812,354	810,145	(0.27%)
Grand Total Seaplane Base & Marina	\$882,479	\$812,354	\$810,145	(0.27%)
Category Summary				
Personal Services	337,291	348,228	348,398	0.05%
Operating Expenses	545,188	434,246	430,747	(0.81%)
Capital Expenses	-	29,880	31,000	3.75%
Grand Total Seaplane Base & Marina	\$882,479	\$812,354	\$810,145	(0.27%)
Percentage of Fund Budget	82.36%	79.15%	79.75%	

2025 APPROPRIATIONS



SEAPLANE BASE & MARINA - 4304

DEPARTMENT MISSION

It is the mission of the Seaplane Base and Marina department to operate a Seaplane Base and Marina while providing excellent customer service in a safe and fiscally prudent manner with a goal of becoming an efficient economic driver. The Seaplane Base & Marina serves as the cornerstone of the City's brand and the economic engine at the heart of "America's Seaplane City" attracting seaplane visitors from all over the United States.

DEPARTMENT DESCRIPTION (Services, Functions, and Activities)

The Tavares Seaplane Base & Marina offers a variety of services. The waterfront operations fall under the City of Tavares Economic Development Department for purposes of stimulating the local economy and providing enhanced recreational opportunities to the City's residents and visitors. The Seaplane Base & Marina also operates and maintains the Splash Park, land and over-water fuel sales, Prop Shop, event space, aircraft apron, marina, championship volleyball courts and Wooton Park. The Seaplane Base & Marina coordinates with private vendors to provide services such as seaplane rides, flight training, kayak and paddle board rentals, and boat eco-tours. The Seaplane Base & Marina staff are responsible for the operation of Wooton Park and the Pontoon Promenade, and also facilitate and coordinate support services for special events for community residents and visitors.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Splash Park Attendance	3,250	Closed	4,000	4,500
2.	Gallons of Fuel Sold	71,000	85,000	91,000	95,000
3.	Picnic Pavilion Rentals	125	155	210	255
4.	Percentage of Boat Slip Rentals Filled	80%	82%	86%	90%
5.	Number of Special Events Facilitated	23	26	40	44
6.	Number of Aviation Operations	6,589	7,124	7,200	7,500

2024 GOALS

Organizational Development

Continue increasing the foot traffic through the propshop by capitalizing on the trail-reroute at Wooton Park which will increase sales of products and services.

Growth and Development

Increase aviation community involvement by listening to pilots wants/needs and growing our flyin events.

City Lifestyle

To provide a pristine park environment that promotes safety, business creation, community events, recreational and sporting activities for citizens while maintaining City traditions and values.

Citizen and Customer Service Focus

To provide superior customer service to each and every patron and successfully incorporate the completed Wooton Park West into normal operations, providing an idyllic setting for visitors.

Innovation and Technology

To finish implementing a software based system that can more efficiently, accurately and practically assist our marina and park customers in the reservation of marina slips, marina maintenance and enhance fuel sales.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness and ethical standards are promoted.

2024 OBJECTIVES

1. Provide a world class Seaplane Base & Marina with excellent customer service and knowledgeable staff.
2. Effectively integrate the recently completed Seaplane Base & Marina rebuild while enhancing services and customer experience through improved management software with online connectivity.
3. Effectively and efficiently operate all phases of the waterfront operations at Wooton Park.
4. Increase awareness of the Seaplane Base & Marina on a national level.
5. Implement safety awareness and increase safety for residents through the trail-reroute project.
6. Increase volleyball tournament availability with the new addition to the volleyball court.
7. Enhance the brand through increased, diversified marketing efforts.
8. Continue to emphasize the growth of seaplane activity by evolving current events and promotional efforts.
9. Install park-wide public and private wifi/
10. Install park-wide video surveillance for safety and security.
11. Explore the viability of the addition of a "drop off" dock located by Kalua for enhanced ADA access.
12. Continue to improve on usage of sand volleyball courts.
13. Continue re-investment into park services in effort to increase the economic-driving capability of the area.
14. Promote the renovated splash pad at Wooton Park.
15. Install timed locks at Wooton Park restrooms for increased customer safety and enhanced access during.

2023 ACCOMPLISHMENTS

1. Aquired and outfitted a maintenance barge to increase efficiency and safety of marina maintenance.
2. Assisted IT to complete phase one of a new surveillance system on the waterfront.
3. Located and began to implement a new marina managment software.
4. Increased marina revenue by over 10% through excellent customer service and response for tenants.
5. Successfully recovered from one named storm with no interruption of services at the Marina and Seaplane Base
6. Hosted the Monstersplash and Rocktoberfest events resulting in successful events and customer experience
7. Continued growth of seaplane transient traffic by over 10% through advertising in SPA and other aviation publications.
8. Redesigned office space in the Propshop to be more effcient and safer.
9. Successfully cleared the Wooton Park shoreline located east of the Seaplane base enhancing boat traffic access.
10. Successfully managed invasive aquatic plantlife (hydrilla) with the cooperation of Lake County resources.
11. Executed multiple fuel system repairs and deferred upkeep.
12. Doubled the length of the extended aviation fueling dock to make docking aircraft safer and easier.
13. Finished upgrading park restrooms with paperless hand driers to reduce enviromental impact.
14. Installed Virtower systems to more accuratly gather data on aircraft operation.

FUND 405
DEPT 43
DIVISION See Below

SEAPLANE BASE & MARINA EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
405-4301-543.12-10	REGULAR SALARIES	8,026	-	-	-%
405-4304-543.12-10	REGULAR SALARIES	195,763	221,520	235,175	6.16%
405-4304-543.14-10	OVERTIME	8,127	5,085	5,085	-%
405-4304-543.21-10	FICA / MED TAXES	14,865	16,988	17,872	5.20%
405-4304-543.22-20	FL STATE RETIREMENT	25,107	31,408	33,449	6.50%
405-4304-543.23-10	HEALTH INSURANCE	36,758	42,773	44,483	4.00%
405-4304-543.23-15	DENTAL INSURANCE	1,680	2,100	2,100	-%
405-4304-543.23-20	LIFE INSURANCE	974	1,093	1,157	5.86%
405-4304-543.23-21	SHORT-TERM DISABILITY	738	964	1,024	6.22%
405-4304-543.23-30	DEPENDENT HEALTH INSURANC	-	13,483	-	(100.00%)
405-4304-543.23-35	DEPENDENT DENTAL INSURANC	428	815	-	(100.00%)
405-4304-543.23-40	LONG TERM DISABILITY	446	588	530	(9.86%)
405-4304-543.23-45	VISION INSURANCE	-	-	246	-%
405-4304-543.24-10	WORKERS' COMPENSATION	44,379	11,411	7,277	(36.23%)
* SALARIES AND BENEFITS		337,291	348,228	348,398	0.05%
OPERATING EXPENDITURES					
405-4304-543.32-10	AUDIT SERVICES	2,363	6,100	6,425	5.33%
405-4304-543.34-10	CONTRACTUAL SERVICES	2,956	4,500	8,900	97.78%
405-4304-543.40-10	TRAVEL & PER DIEM	37	2,000	6,000	200.00%
405-4304-543.41-10	TELEPHONE	3,020	3,100	3,100	-%
405-4304-543.41-30	POSTAGE	340	300	300	-%
405-4304-543.43-10	ELECTRIC, WATER, GAS	37,005	45,488	47,376	4.15%
405-4304-543.45-10	LIABILITY	37,926	47,935	41,876	(12.64%)
405-4304-543.46-10	BUILDING	872	-	-	-%
405-4304-543.46-11	DOCKS	502	3,600	4,000	11.11%
405-4304-543.46-16	FUELING SYSTEM	17,060	14,500	15,000	3.45%
405-4304-543.46-17	INSURANCE RECOVERY	11,819	-	-	-%
405-4304-543.46-25	MISCELLANEOUS	645	2,400	2,400	-%
405-4304-543.46-45	EXTERMINATING	-	500	-	(100.00%)
405-4304-543.49-01	OVER/SHORT REC FUEL	182	-	-	-%
405-4304-543.49-02	OVER/SHORT AV FUEL	34	-	-	-%
405-4304-543.49-03	CASH OVER/SHORT	(122)	-	-	-%
405-4304-543.49-10	ADVERTISING	7,178	7,500	7,000	(6.67%)
405-4304-543.49-30	BANK/WIRE/ADMN EXPENSE	148	-	-	-%
405-4304-543.49-32	CREDIT CARD PROCESSING	17,162	16,065	15,624	(2.75%)
405-4304-543.49-97	INVENTORY OVER/SHORT-PROP	(2,887)	-	-	-%
405-4304-543.51-10	OFFICE SUPPLIES	1,535	2,000	2,000	-%
405-4304-543.52-10	OPERATING SUPPLIES	9,168	19,896	15,000	(24.61%)
405-4304-543.52-11	DURABLE GOODS	4,410	3,500	-	(100.00%)
405-4304-543.52-15	FUEL COSTS	1,282	662	1,246	88.22%
405-4304-543.52-16	INVENTORY PURCHASES	-	17,000	17,000	-%
405-4304-543.52-22	COST OF GOODS SOLD	12,619	-	-	-%
405-4304-543.52-25	UNIFORMS	2,661	3,000	3,000	-%
405-4304-543.52-26	COST OF AVIATION SALES	88,222	-	-	-%
405-4304-543.52-27	COST OF RECR FUEL SALES	234,197	-	-	-%
405-4304-543.52-31	RECREATNL FUEL INVENTORY	(2,650)	160,000	160,000	-%
405-4304-543.52-32	AVIATION FUEL INVENTORY	5,315	70,000	70,000	-%

FUND 405
DEPT 43
DIVISION See Below

SEAPLANE BASE & MARINA EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
405-4304-543.52-50	TRAINING	473	2,000	2,000	-%
405-4304-543.52-89	DISASTER RECOVERY	2,050	-	-	-%
405-4304-543.54-10	BKS, PUB, SUB, MEM, LIB	360	2,200	2,500	13.64%
405-4304-543.59-10	DEPRECIATION EXPENSE	16,844	-	-	-%
405-4304-543.59-13	BAD DEBT	32,462	-	-	-%
* OPERATING EXPENDITURES		545,188	434,246	430,747	(0.81%)
CAPITAL EXPENDITURES					
405-4304-543.62-20	BUILDINGS	-	-	31,000	-%
405-4304-543.64-15	EQUIP - NEW	18,760	29,880	-	(100.00%)
405-4304-543.64-25	FUTURE PROJECTS	42,135	-	-	-%
405-4304-543.69-99	ASSET RECLASSIFICATION	(60,895)	-	-	-%
* CAPITAL EXPENDITURES		-	29,880	31,000	3.75%
TOTAL SEAPLANE BASE & MARINA		882,479	812,354	810,145	(0.27%)

FUND 405
DEPT 43
DIVISION 04

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
405-4304-543.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	235,175	235,175
405-4304-543.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	5,085	5,085
405-4304-543.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	17,872	17,872
405-4304-543.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	33,449	33,449
405-4304-543.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	44,483	44,483
405-4304-543.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,100	2,100
405-4304-543.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,157	1,157
405-4304-543.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,024	1,024
405-4304-543.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
405-4304-543.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
405-4304-543.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	530	530
405-4304-543.23-45	VISION INSURANCE	VISION INSURANCE	246	246
405-4304-543.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,277	7,277
405-4304-543.32-10	AUDIT SERVICES	AUDIT SERVICES ANNUAL FINANCIAL REPORT PREPARATION	5,050 1,375	6,425 -
405-4304-543.34-10	CONTRACTUAL SERVICES	MARINA MANAGMENT SOFTWARE COMCAST CABLE	6,800 2,100	8,900 -
405-4304-543.40-10	TRAVEL & PER DIEM	CONFRENCES AND SEMINARS WHICH CAN INCLUDE FAPA CONFERENCE, CFASS QUARTERLY MEETINGS AND AIRSHOW CONFERENCE	6,000	6,000
405-4304-543.41-10	TELEPHONE	CALL PHONES, LTE DEVICES, AND MOBLE HOT SPOTS	3,100	3,100
405-4304-543.41-30	POSTAGE	POSTAGE FOR ONLINE SALE MERCHANT RETURNS OR SHIPPINGS FEES AND CHARGES POSTAGE FOR INVOICES MARINA SLIPS	300	300
405-4304-543.43-10	ELECTRIC, WATER, GAS	WATER	47,376	47,376
405-4304-543.45-10	LIABILITY	LIABILITY INSURANCE POLUTION INSURANCE AVIATION INSURANCE	33,971 495 7,410	41,876 - -

FUND **405**
DEPT **43**
DIVISION **04**

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
405-4304-543.46-10 BUILDING	NO AMOUNT BUDGETED	-	-	-
405-4304-543.46-11 DOCKS	MAY INCLUDE REPAIRS TO DOCK SURFACES ELECTRICAL SYSTEMS, LIGHTING, AND PLUMBING	4,000	4,000	
405-4304-543.46-16 FUELING SYSTEM	ANNUAL INSPECTION OF 4 PUMPS INCLUDING ON WATER WASTE FUEL RECYCLING	3,200 800	15,000 -	
	TANK RUST INSPECTION DUE	8,100	-	
	FUEL SYSTEM MONITORING UPKEEP	2,000	-	
	ANNUAL FILTER REPLACEMENT	900	-	
405-4304-543.46-17 INSURANCE RECOVERY	NO AMOUNT BUDGETED	-	-	
405-4304-543.46-25 MISCELLANEOUS	PROPSHOP REFRIGERATION UNIT UPKEEP A/C REPAIRS	2,400	2,400	
405-4304-543.46-45 EXTERMINATING	NO AMOUNT BUDGETED	-	-	
405-4304-543.49-01 OVER/SHORT REC FUEL	NO AMOUNT BUDGETED	-	-	
405-4304-543.49-02 OVER/SHORT AV FUEL	NO AMOUNT BUDGETED	-	-	
405-4304-543.49-03 CASH OVER/SHORT	NO AMOUNT BUDGETED	-	-	
405-4304-543.49-10 ADVERTISING	ADVERTISING WHICH MAY INCLUDE MARKETING MATERIALS WATER FLYING MAGAZINE 6 ISSUES SPA FLIGHT DIRECTORY EVENT SINGAGE AND PROMOTION AVIATION DIGEST OSHKOSH ADVERTISING/PROMOTION FL AIRPORT COUNCIL DIRECTORY LISTING BILLBOARDS SPLASH PARK EMPLOYEE LISTING AO	7,000	7,000	
405-4304-543.49-30 BANK/WIRE/ADMN EXPENSE	NO AMOUNT BUDGETED	-	-	
405-4304-543.49-32 CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	15,624	15,624	
405-4304-543.49-97 INVENTORY OVER/SHORT-PROP	NO AMOUNT BUDGETED	-	-	
405-4304-543.51-10 OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES FOR MARINA/PROPSHOP PRINTER INK AND PAPER	2,000	2,000	
405-4304-543.52-10 OPERATING SUPPLIES	HAND TOOLS AND BITS	500	15,000	
	SAFETY EQUIPMENT	500	-	
	SAFETY CONES/BARRICADES/SIGNS	2,500	-	
	MARINA SUPPOORT EQUIPMENT REPAIR/REPLACE	3,000	-	
	FIRST AID RESTOCK	500	-	
	DOCK LINES AND ROPES	2,500	-	
	CONSUMABLES	5,500	-	
405-4304-543.52-11 DURABLE GOODS	NO AMOUNT BUDGETED	-	-	

FUND 405
DEPT 43
DIVISION 04

SEAPLANE BASE & MARINA EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
405-4304-543.52-15	FUEL COSTS	ESTIMATED FUEL EXPENSE	1,246	1,246
405-4304-543.52-16	INVENTORY PURCHASES	THEMED MERCHANDISE TO INCLUDE T-SHIRTS, NAUTICAL THEMED MERCH, SPECIAL EVENT THEMED MERCH (FOR RETAIL SALE) FOOD AND BEV SUPPLIES	17,000	17,000
405-4304-543.52-22	COST OF GOODS SOLD	NO AMOUNT BUDGETED	-	-
405-4304-543.52-25	UNIFORMS	REPLACE UNIFORM ITEMS INCLUDING HATS, VESTS JACKETS, AND ALL WEATHER GEAR.	3,000	3,000
405-4304-543.52-26	COST OF AVIATION SALES	NO AMOUNT BUDGETED	-	-
405-4304-543.52-27	COST OF RECR FUEL SALES	NO AMOUNT BUDGETED	-	-
405-4304-543.52-31	RECREATNL FUEL INVENTORY	RECREATIONAL FUEL FOR SALE FOR WATERCRAFT/AIRCRAFT	160,000	160,000
405-4304-543.52-32	AVIATION FUEL INVENTORY	AVIATION FUEL FOR SALE TO AIRCRAFT	70,000	70,000
405-4304-543.52-50	TRAINING	CPR AND NATA FIRST LINE TRAINING	2,000	2,000
405-4304-543.52-89	DISASTER RECOVERY	NO AMOUNT BUDGETED	-	-
405-4304-543.54-10	BKS, PUB, SUB, MEM, LIB	SPA MEMBERSHIPS FOR MANAGER AND SUP	300	2,500
		NATA AFFILIATE MEMBER	400	-
		FLORIDA AIRPORTS COUNCIL	400	-
		FABA	400	-
		AOPA	300	-
		AAAE SE	200	-
		AAAE AFFILIATE AND CERTIFIED	500	-
405-4304-543.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
405-4304-543.59-13	BAD DEBT	NO AMOUNT BUDGETED	-	-
405-4304-543.62-20	BUILDINGS	PROPSHOP ROOF AND SIDING REPAIRS	25,000	31,000
		WOOTON PARK SIDEWALK REPAIRS	6,000	-
405-4304-543.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
405-4304-543.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
405-4304-543.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-



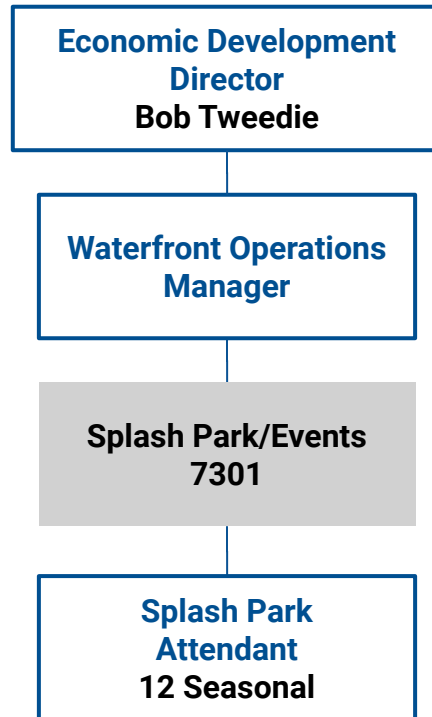
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Splash Park



Splash Park

Department 73



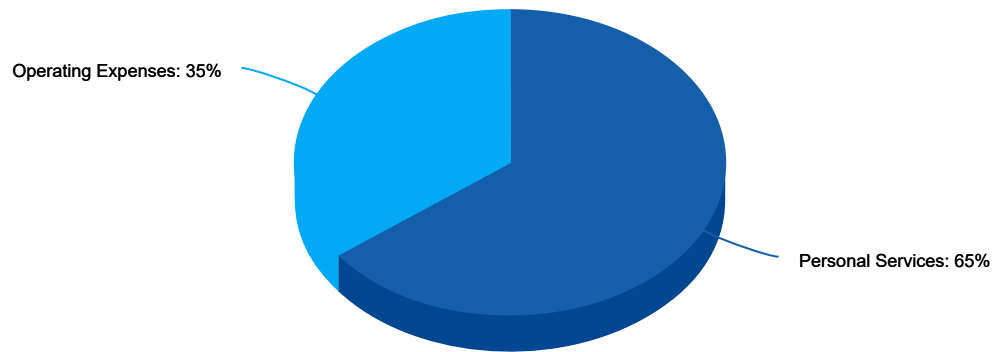
Position Summary

Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Seasonal:				
Splash Park Attendant	72004	12	12	12
No. of Seasonal:		12	12	12
Total No. of Positions:		12	12	12
Total FTEs:		0	0	0

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Splash Park-7301				
Personal Services	17,820	63,918	70,586	10.43%
Operating Expenses	31,164	36,359	38,572	6.09%
Capital Expenses	-	6,880	-	(100.00%)
Grand Total Splash Park	\$48,984	\$107,157	\$109,158	1.87%
Percentage of Fund Budget	4.57%	10.08%	10.43%	

2025 APPROPRIATIONS



FUND 405
DEPT 73
DIVISION 01

SPLASH PARK EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
405-7301-572.12-10	REGULAR SALARIES	12,809	54,172	61,014	12.63%
405-7301-572.14-10	OVERTIME	345	-	-	-%
405-7301-572.21-10	FICA / MED TAXES	980	4,118	4,641	12.70%
405-7301-572.22-20	FL STATE RETIREMENT	1,042	1,260	1,252	(0.63%)
405-7301-572.23-10	HEALTH INSURANCE	1,662	1,782	1,853	3.98%
405-7301-572.23-15	DENTAL INSURANCE	82	87	87	-%
405-7301-572.23-20	LIFE INSURANCE	46	52	51	(1.92%)
405-7301-572.23-21	SHORT-TERM DISABILITY	35	39	38	(2.56%)
405-7301-572.23-40	LONG TERM DISABILITY	21	24	23	(4.17%)
405-7301-572.23-45	VISION INSURANCE	-	-	17	-%
405-7301-572.24-10	WORKERS' COMPENSATION	798	2,384	1,610	(32.47%)
* SALARIES AND BENEFITS		17,820	63,918	70,586	10.43%
OPERATING EXPENDITURES					
405-7301-572.43-10	ELECTRIC, WATER, GAS	24,480	27,980	29,659	6.00%
405-7301-572.45-10	LIABILITY	3,006	3,879	3,413	(12.01%)
405-7301-572.46-25	MISCELLANEOUS	-	1,500	1,500	-%
405-7301-572.52-10	OPERATING SUPPLIES	179	1,500	2,500	66.67%
405-7301-572.52-25	UNIFORMS	1,425	1,500	1,500	-%
405-7301-572.59-10	DEPRECIATION EXPENSE	2,074	-	-	-%
* OPERATING EXPENDITURES		31,164	36,359	38,572	6.09%
CAPITAL EXPENDITURES					
405-7301-572.64-10	EQUIP - REPLACEMENT	-	6,880	-	(100.00%)
* CAPITAL EXPENDITURES		-	6,880	-	(100.00%)
TOTAL SPLASH PARK		48,984	107,157	109,158	1.87%

FUND 405
DEPT 73
DIVISION 01

SPLASH PARK EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
405-7301-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	61,014	61,014
405-7301-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	-	-
405-7301-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	4,641	4,641
405-7301-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	1,252	1,252
405-7301-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,853	1,853
405-7301-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	87	87
405-7301-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	51	51
405-7301-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	38	38
405-7301-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	23	23
405-7301-572.23-45	VISION INSURANCE	VISION INSURANCE	17	17
405-7301-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	1,610	1,610
405-7301-572.43-10	ELECTRIC, WATER, GAS	ELECTRIC	29,659	29,659
405-7301-572.45-10	LIABILITY	LIABILITY INSURANCE	3,413	3,413
405-7301-572.46-25	MISCELLANEOUS	MAY INCLUDE MINOR REPAIR ITEMS TO SPLASH PARK	1,500	1,500
405-7301-572.52-10	OPERATING SUPPLIES	WRIST BANDS, UMBRELLAS, FIRSTAID RESTOCK, CLEANING SUPPLIES, CHAIRS, AND SIGNS.	2,500	2,500
405-7301-572.52-25	UNIFORMS	NEW HIRE AND REPLACEMENT SHIRTS, AND HATS.	1,500	1,500
405-7301-572.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
405-7301-572.64-10	EQUIP - REPLACEMENT	NO AMOUNT BUDGETED	-	-



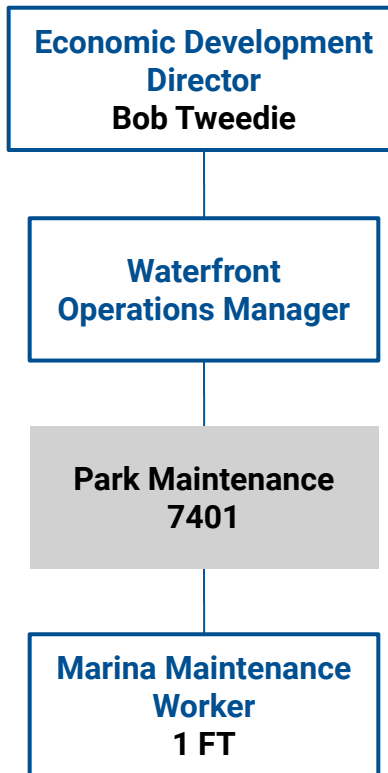
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Park Maintenance



Park Maintenance

Department 74



Notes:

1. 10 % Marina Operations Supervisor's and Marina Maintenance Worker's salaries and benefits allocated to Splash Park

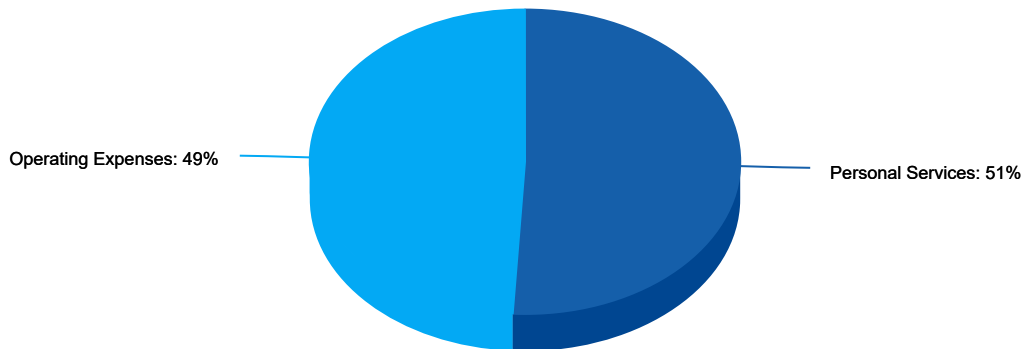
Position Summary				
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
¹ Marina Maintenance Worker	43003	1	1	1
No. of Full Time		1	1	1
Total No. of Positions:		1	1	1
Total FTEs:		1	1	1

1. Position is budgeted 90% from Division 7401 (Park Maint.) & 10% from Division 7301 (Splash Park)

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Park Maintenance-7401				
Personal Services	101,199	60,149	64,934	7.96%
Operating Expenses	38,796	83,429	62,613	(24.95%)
Total Park Maintenance	139,995	143,578	127,547	(11.17%)
Grand Total Park Maintenance	\$139,995	\$143,578	\$127,547	(11.17%)
Category Summary				
Personal Services	101,199	60,149	64,934	7.96%
Operating Expenses	38,796	83,429	62,613	(24.95%)
Grand Total Park Maintenance	\$139,995	\$143,578	\$127,547	(11.17%)
Percentage of Fund Budget	13.07%	13.51%	12.18%	

2025 APPROPRIATIONS



FUND 405
DEPT 74
DIVISION 01

WOOTON PARK GENERAL MAINTENANCE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
405-7202-572.22-90	FRS PENS ADJUST	38,734	-	-	-%
405-7202-572.23-90	OPEB	3,696	-	-	-%
405-7401-572.12-10	REGULAR SALARIES	36,457	38,036	43,371	14.03%
405-7401-572.14-10	OVERTIME	3,106	557	557	-%
405-7401-572.21-10	FICA / MED TAXES	2,884	2,849	3,249	14.04%
405-7401-572.22-20	FL STATE RETIREMENT	4,894	5,349	6,116	14.34%
405-7401-572.23-10	HEALTH INSURANCE	8,559	8,911	9,267	4.00%
405-7401-572.23-15	DENTAL INSURANCE	422	437	437	-%
405-7401-572.23-20	LIFE INSURANCE	203	220	251	14.09%
405-7401-572.23-21	SHORT-TERM DISABILITY	152	167	188	12.57%
405-7401-572.23-30	DEPENDENT HEALTH INSURANC	-	1,498	-	(100.00%)
405-7401-572.23-35	DEPENDENT DENTAL INSURANC	48	91	-	(100.00%)
405-7401-572.23-40	LONG TERM DISABILITY	93	102	115	12.75%
405-7401-572.23-45	VISION INSURANCE	-	-	76	-%
405-7401-572.24-10	WORKERS' COMPENSATION	1,951	1,932	1,307	(32.35%)
* SALARIES AND BENEFITS		101,199	60,149	64,934	7.96%
OPERATING EXPENDITURES					
405-7401-572.34-10	CONTRACTUAL SERVICES	3,500	11,800	6,800	(42.37%)
405-7401-572.41-10	TELEPHONE	1,374	500	500	-%
405-7401-572.45-10	LIABILITY	3,006	3,879	3,413	(12.01%)
405-7401-572.46-10	BUILDING	3,240	9,000	10,000	11.11%
405-7401-572.46-25	MISCELLANEOUS	-	3,000	3,000	-%
405-7401-572.46-30	VEHICLE	15	1,600	2,000	25.00%
405-7401-572.46-71	FACILITIES	4,779	6,500	6,500	-%
405-7401-572.52-10	OPERATING SUPPLIES	17,086	18,900	18,900	-%
405-7401-572.52-11	DURABLE GOODS	4,724	26,750	10,000	(62.62%)
405-7401-572.52-25	UNIFORMS	1,072	1,500	1,500	-%
* OPERATING EXPENDITURES		38,796	83,429	62,613	(24.95%)
TOTAL WOOTON PARK GENERAL MAINTENANCE		139,995	143,578	127,547	(11.17%)

FUND 405
DEPT 74
DIVISION 01

WOOTON PARK GENERAL MAINTENANCE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
405-7401-572.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	43,371	43,371
405-7401-572.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	557	557
405-7401-572.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	3,249	3,249
405-7401-572.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	6,116	6,116
405-7401-572.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	9,267	9,267
405-7401-572.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	437	437
405-7401-572.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	251	251
405-7401-572.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	188	188
405-7401-572.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
405-7401-572.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	-	-
405-7401-572.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	115	115
405-7401-572.23-45	VISION INSURANCE	VISION INSURANCE	76	76
405-7401-572.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	1,307	1,307
405-7401-572.34-10	CONTRACTUAL SERVICES	AQUATIC SHORLEINE MAINTENANCE REPAIR/REPLACE EXISITNG IRRIGATION	3,800 3,000	6,800 -
405-7401-572.41-10	TELEPHONE	CELL PHONE FOR MAINTENANCE SPECIALIST	500	500
405-7401-572.45-10	LIABILITY	LIABILITY INSURANCE	3,413	3,413
405-7401-572.46-10	BUILDING	PROPSHOP DECK/PORCH REPAIR PROPSHOP ADA RAMP REPAIR PAINT TAVLEE TRAILHEAD BUILDING	4,000 3,000 3,000	10,000 - -
405-7401-572.46-25	MISCELLANEOUS	REMOVE/REPLACE DYING LANDSCAPING MULCH FOR PLANTERS	1,500 1,500	3,000 -
405-7401-572.46-30	VEHICLE	UPKEEP FOR KUBOTA RTV	800	2,000

FUND 405
DEPT 74
DIVISION 01

WOOTON PARK GENERAL MAINTENANCE EXPENDITURE JUSTIFICATION

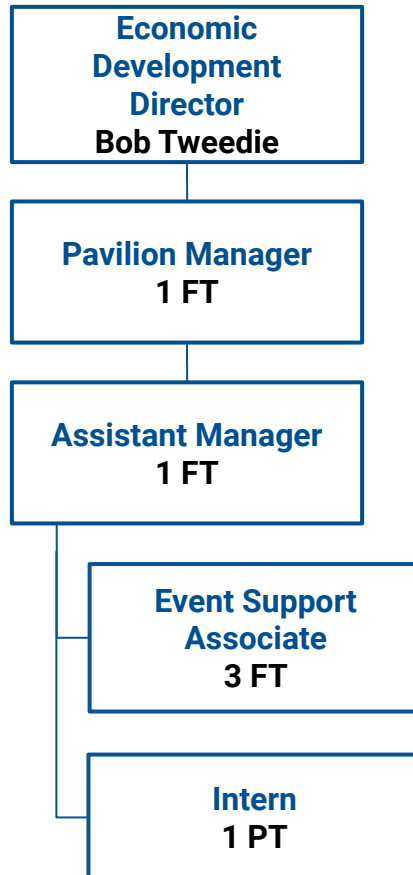
ACCOUNT DESCRIPTION			DETAIL	ADOPTED BUDGET 2024-2025
		UPKEEP FOR WORK BARGE	400	-
		UPKEEP FOR 2006 RANGER	800	-
405-7401-572.46-71	FACILITIES	REPLACEMENT PADS AND NETS FOR VOLLEYBALL COURT AND COURT UPKEEP	6,500	6,500
405-7401-572.52-10	OPERATING SUPPLIES	JANITORIAL SUPPLIES AND EQUIPMENT TO MAINTAIN HIGHLY USED PUBLIC RESTROOMS	14,000	18,900
		SAFETY EQUIPMENT REPAIR/REPLACE	900	-
		MARINE AND SHORELINE SUPPLIES	4,000	-
405-7401-572.52-11	DURABLE GOODS	REPLACE FAILING PICNIC TABLES AND BENCHES IN PAVILLIONS, GAZEBOS, AND VOLLEYBALL COURT	10,000	10,000
405-7401-572.52-25	UNIFORMS	REPLACEMENT UNIFORMS, ALL WEATHER GEAR, AND HATS	1,500	1,500

Pavilion Fund



Pavilion Fund

Fund 406

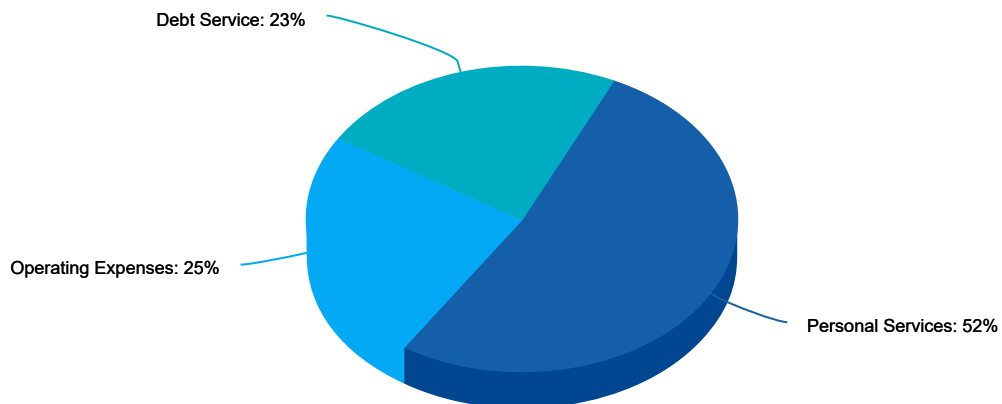


Position Summary				
Authorized Positions	Pos. #	2022-2023	2023-2024	2024-2025
Full Time:				
Assistant Manager	75005	1	1	1
Event Support Associate	75002	3	3	3
Pavilion Manager	75001	1	1	1
No. of Full Time		5	5	5
Part Time:				
Intern		1	1	1
No. of Part Time:		1	1	1
Total No. of Positions:		6	6	6
Total FTEs:		5.5	5.5	5.5

Budget Summary

Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Pavilion Fund				
Personal Services	392,776	419,437	443,716	5.79%
Operating Expenses	232,723	207,099	209,769	1.29%
Capital Expenses	-	38,391	-	(100.00%)
Debt Service	196,503	195,575	195,559	(0.01%)
Grand Total Pavilion	\$822,002	\$860,502	\$849,044	(1.33%)
Category Summary				
Personal Services	392,776	419,437	443,716	5.79%
Operating Expenses	232,723	207,099	209,769	1.29%
Capital Expenses	-	38,391	-	(100.00%)
Debt Service	196,503	195,575	195,559	(0.01%)
	-	-	-	-%
Grand Total Pavilion	\$822,002	\$860,502	\$849,044	(1.33%)

2025 APPROPRIATIONS



PAVILION - 7501

DEPARTMENT MISSION

It is the mission of the Pavilion on the Lake to be an economic engine that positively impacts the local community and businesses by hosting special events, community events, weddings, and other celebrations that attract guests to the downtown, thus creating an employment multiplier. Pavilion staff is committed to provide excellence in customer service to all rental parties and their guests, while maximizing revenue opportunities with a responsible entrepreneurial spirit to create self-sufficiency.

DEPARTMENT DESCRIPTION *(Services, Functions, and Activities)*

The Pavilion on the Lake is a unique venue that enhances the "niche and wow" experience that has been successfully created with the Tavares Seaplane Base & Marina in Pontoon Promenade. The main focus of The Pavilion on the Lake is to provide a positive economic impact on the community by marketing the facility to businesses, conferences, seminars, small to medium-size community events, weddings and corporate events. Staff at The Pavilion on the Lake are responsible for maintaining, coordinating, facilitating, and booking the facility to generate income for the city. Key personnel attend workshops, trade conventions, wedding planning seminars and other industry association meetings in order to market, promote and attract business for the facility.

Staff at the Pavilion on the Lake are also responsible for the fiscal operation of the facility. The basis for financial planning has been to look forward with conservative estimates for revenue and expenses. Staff has committed to the steady growth of revenues through system efficiencies and by growing the reservations base. The financial plan focus is to obtain self-sufficiency.

SERVICE INDICATORS					
Indicator Description		Actual 2022	Actual 2023	Est 2024	Projected 2025
1.	Pavilion Events - Weddings	94	78	80	110
2.	Pavilion Events - Social	17	15	18	20
3.	Pavilion Events - Business	14	13	15	20
4.	Promotional events hosted	25	26	27	28
5.	Simply Married Ceremonies performed	12	7	12	18
6.	Tours Conducted	237	247	266	290
7.	Website Total Users	2,155	25,275	28,740	35,000
8.	Advertising Website Visits (Knot, Wedding Wire)	18,972	18,033	18,250	18,500

2024 GOALS

Organizational Development

Continue providing training opportunities for staff that will further increase their ability to provide services to City citizens and guests from all over the world. By engaging staff in further education and creating a team building environment, has also proven employee retention.

Growth and Development

Increase the number of events to provide economic growth in our downtown. Continue to exceed customer expectations to provide word of mouth marketing. Complete beautification plan for the pavilion grounds. Work with Facilities Management to develop an actionionable plan to address pavilion facility concerns.

City Lifestyle

Provide a welcoming and safe space for future generations to celebrate life's moments, while aligning with the City traditions and values.

Citizen and Customer Service Focus

Provide an environment that promotes citizen satisfaction, which enhances the provision of essential services and promotes the City's target of self-sufficiency.

Innovation and Technology

Utilize technology to provide an enhanced level of service by automation and convenience. It is essential to stay relevant with new technology and the ever changing client needs and wants.

Organizational Performance

To foster a professional organizational culture where economies of scale, efficiency, effectiveness, and ethical standards are promoted as instruments of successful operations.

2025 OBJECTIVES

1. Focus on self-sufficiency
2. Continue working with our marketing specialist to update advertising storefronts, social media, and website
3. Further develop unique marketing campaigns and target specific audiences to initiate new business
4. Monitor and track sales funnel to better understand our clientele's decision making
5. Track additional service indicators including number of inquiries, social media traffic and tour conversions
6. Participate in bridal shows and networking opportunities to create brand awareness
7. Create videos that will emphasize the value of our space and location to increase reservations
8. Optimize the use of technology to maximize efficiencies and productivity
9. Improve the safety and security around the venue
10. Continue to work with outside vendors and internal departments to maintain pristine facilities and grounds

2024 ACCOMPLISHMENTS

1. Implemented alternative event management software that is more cost effective and developed specifically for venues
2. Utilizing a sales funnel to track leads, and standardized communication frequency and follow-up
3. Contracted a marketing consultant to provide direction with marketing initiatives and brand management
4. 25% increase in Facebook followers and acquired additional leads through Facebook ads
5. 24% increase in Instagram followers
6. 10% increase in website traffic from social media
7. Implimented program to measure website traffic
8. Increased exposure by creating an email distribution list to distribute email blasts
9. Awarded Daily Commercial Reader's Choice 2023
10. Awarded "2023 Pick" for The Knot - Best of Weddings
11. Awarded Best of Zola 2024
12. Awarded Top Rated Wedding Pro I Said Yes! 2023
13. Hosted the Central Florida Wedding Association meeting
14. Enhanced beautification efforts of the pavilion gardens
15. Added additional rental items to maximize miscellaneous revenue
16. Preventative and comprehensive maintenance to ensure that the venue remains pristine and functional
17. Updating catering RFP

FUND 406
DEPT 00
DIVISION 00

PAVILION FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
CHARGES FOR SERVICES					
406-0000-347.50-02	OTHER RENTALS/PAVILN	359,429	390,888	411,019	5.15%
406-0000-347.50-06	CATERING CONTRACTS	34,152	40,721	40,721	-%
406-0000-347.50-10	CANCELTION FEE	9,258	12,500	9,258	(25.94%)
**TOTAL CHARGES FOR SERVICES		402,839	444,109	460,998	3.80%
INTEREST & OTHER INCOME					
406-0000-369.10-01	MISCELLANEOUS	7,583	17,444	14,576	(16.44%)
**TOTAL INTEREST & OTHER INCOME		7,583	17,444	14,576	(16.44%)
OTHER SOURCES					
406-0000-389.01-01	CONTRIBUTIONS FROM GEN FD	436,788	396,504	396,504	-%
406-0000-389.90-01	RETAINED EARNINGS	-	2,445	(23,034)	(1042.09%)
*APPROPRIATED RESERVES		436,788	398,949	373,470	(6.39%)
**TOTAL OTHER SOURCES		436,788	398,949	373,470	(6.39%)
TOTAL PAVILION FUND REVENUES		847,210	860,502	849,044	(1.33%)

FUND **406**
DEPT **00**
DIVISION **00**

PAVILION FUND REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
406-0000-347.50-02 OTHER RENTALS/PAVILN	ESTIMATED RENTAL REVENUE	411,019	411,019	
406-0000-347.50-06 CATERING CONTRACTS	ESTIMATED CATERING CONTRACT REVENUE	40,721	40,721	
406-0000-347.50-10 CANCELATION FEE	ESTIMATED CANCELLATION FEES REVENUE	9,258	9,258	
406-0000-369.10-01 MISCELLANEOUS	ESTIMATED MISCELLANEOUS REVENUE	14,576	14,576	
406-0000-389.01-01 CONTRIBUTIONS FROM GEN FD	CONTRIBUTION FROM GENERAL FUND (PLACEHOLDER)	396,504	396,504	
406-0000-389.90-01 RETAINED EARNINGS	APPROPRIATE FOR RESERVES	(23,034)	(23,034)	

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
SALARIES AND BENEFITS					
406-7501-575.12-10	REGULAR SALARIES	254,476	263,948	285,064	8.00%
406-7501-575.13-10	OTHER SALARIES & WAGES	-	3,600	3,600	-%
406-7501-575.14-10	OVERTIME	7,017	8,400	8,400	-%
406-7501-575.21-10	FICA / MED TAXES	18,713	19,803	21,117	6.64%
406-7501-575.22-20	FL STATE RETIREMENT	34,263	37,747	40,856	8.24%
406-7501-575.23-10	HEALTH INSURANCE	42,617	44,555	46,337	4.00%
406-7501-575.23-15	DENTAL INSURANCE	2,109	2,187	2,187	-%
406-7501-575.23-20	LIFE INSURANCE	1,416	1,546	1,662	7.50%
406-7501-575.23-21	SHORT-TERM DISABILITY	1,072	1,162	1,232	6.02%
406-7501-575.23-30	DEPENDENT HEALTH INSURANC	16,466	22,055	22,937	4.00%
406-7501-575.23-35	DEPENDENT DENTAL INSURANC	1,955	1,657	1,733	4.59%
406-7501-575.23-40	LONG TERM DISABILITY	652	709	761	7.33%
406-7501-575.23-45	VISION INSURANCE	-	-	254	-%
406-7501-575.24-10	WORKERS' COMPENSATION	12,020	12,068	7,576	(37.22%)
* SALARIES AND BENEFITS		392,776	419,437	443,716	5.79%
OPERATING EXPENDITURES					
406-7501-575.32-10	AUDITING SERVICES	1,748	4,400	4,625	5.11%
406-7501-575.34-10	CONTRACTUAL SERVICES	47,026	39,516	31,664	(19.87%)
406-7501-575.40-10	TRAVEL & PER DIEM	4,489	4,052	5,849	44.35%
406-7501-575.41-10	TELEPHONE	2,360	2,372	1,032	(56.49%)
406-7501-575.41-20	OTHER COMMUNICATION	-	10	840	8300.00%
406-7501-575.41-30	POSTAGE	1	10	25	150.00%
406-7501-575.43-10	ELECTRIC, WATER, GAS	66,210	66,041	71,009	7.52%
406-7501-575.44-10	RENTALS & LEASES	1,648	1,648	1,648	-%
406-7501-575.45-10	LIABILITY	3,039	3,922	3,451	(12.01%)
406-7501-575.46-12	PAVILION	4,837	2,395	1,050	(56.16%)
406-7501-575.46-15	EQUIPMENT	1,141	-	1,050	-%
406-7501-575.46-25	MISCELLANEOUS	100	755	1,050	39.07%
406-7501-575.47-10	PRINTING & BINDING	2,075	2,234	2,182	(2.33%)
406-7501-575.49-10	ADVERTISING	33,651	50,294	58,163	15.65%
406-7501-575.49-32	CREDIT CARD PROCESSING	7,620	9,600	7,977	(16.91%)
406-7501-575.51-10	OFFICE SUPPLIES	400	400	400	-%
406-7501-575.52-10	OPERATING SUPPLIES	11,038	13,026	12,000	(7.88%)
406-7501-575.52-11	DURABLE GOODS	21,741	4,709	4,000	(15.06%)
406-7501-575.52-15	FUEL COSTS	702	703	729	3.70%

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
406-7501-575.52-25	UNIFORMS	885	1,000	1,000	-%
406-7501-575.54-10	BKS, PUB, SUB, MEM, LIB	12	12	25	108.33%
406-7501-575.59-20	REIMBURSEMENT TO G/F	22,000	-	-	-%
* OPERATING EXPENDITURES		232,723	207,099	209,769	1.29%
CAPITAL EXPENDITURES					
406-7501-575.62-20	BUILDINGS	-	38,391	-	(100.00%)
* CAPITAL EXPENDITURES		-	38,391	-	(100.00%)
DEBT SERVICE					
406-7501-575.71-05	OTHER	155,000	158,000	162,000	2.53%
406-7501-575.72-05	OTHER	41,503	37,575	33,559	(10.69%)
* DEBT SERVICE		196,503	195,575	195,559	(0.01%)
TOTAL PAVILION		822,002	860,502	849,044	(1.33%)

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
406-7501-575.12-10	REGULAR SALARIES	SALARIES FOR REGULAR EMPLOYEES	285,064	285,064
406-7501-575.13-10	OTHER SALARIES & WAGES	WAGES FOR TEMPORARY EMPLOYEES	3,600	3,600
406-7501-575.14-10	OVERTIME	WAGES FOR HOURS WORKED IN EXCESS OF REGULAR TIME	8,400	8,400
406-7501-575.21-10	FICA / MED TAXES	SOCIAL SECURITY AND MEDICARE TAX BENEFIT	21,117	21,117
406-7501-575.22-20	FL STATE RETIREMENT	FRS RETIREMENT CONTRIBUTIONS FOR REGULAR EMPLOYEES	40,856	40,856
406-7501-575.23-10	HEALTH INSURANCE	HEALTH INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	46,337	46,337
406-7501-575.23-15	DENTAL INSURANCE	DENTAL INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	2,187	2,187
406-7501-575.23-20	LIFE INSURANCE	LIFE INSURANCE PREMIUMS FOR REGULAR EMPLOYEES	1,662	1,662
406-7501-575.23-21	SHORT-TERM DISABILITY	SHORT-TERM DISABILITY INS PREMIUMS FOR EMPLOYEES	1,232	1,232
406-7501-575.23-30	DEPENDENT HEALTH INSURANC	SUBSIDIZED HEALTH INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	22,937	22,937
406-7501-575.23-35	DEPENDENT DENTAL INSURANC	SUBSIDIZED DENTAL INSURANCE PREMIUMS FOR EMPLOYEE'S DEPENDENTS	1,733	1,733
406-7501-575.23-40	LONG TERM DISABILITY	LONG-TERM DISABILITY IN PREMIUMS FOR EMPLOYEES	761	761
406-7501-575.23-45	VISION INSURANCE	VISION INSURANCE	254	254
406-7501-575.24-10	WORKERS' COMPENSATION	WORKERS' COMPENSATION INSURANCE PREMIUMS	7,576	7,576
406-7501-575.32-10	AUDITING SERVICES	AUDIT SERVICES ANNUAL FINANCIAL REPORT PREPARATION	3,575 1,050	4,625 -
406-7501-575.34-10	CONTRACTUAL SERVICES	LANDSCAPING SERVICE WATERFRONT CLEANUP VIDEO HOSTING WEBSITE PLANNING POD PIANO TUNING & CLEANING PHOTO AND FILE TRANSFER SOFTWARE MUSIC SUBSCRIPTION LANDSCAPING MULCH CREATIVE MARKETING SOFTWARE CREATIVE EMAIL MARKETING TOOL	22,000 1,800 240 3,695 250 228 125 2,550 320 456	31,664 - - - - - - - - -
406-7501-575.40-10	TRAVEL & PER DIEM	WEDDING MERCHANTS BUSINESS ACADEMY REGISTRATION (MANAGER & ASSISTANT MANAGER) WEDDING VENUE MAP.COM NETWORKING (3 PER YEAR) STAFF - FIRST AID & CPR	600 330 175	5,849 - -

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
		MONORAIL (MANAGER & ASSISTANT MANAGER)	74	-
		MEALS (MANAGER & ASSISTANT MANAGER)	360	-
		I SAID YES LUNCHEONS (3 PER YEAR)	270	-
		HOTEL (MANAGER & ASSISTANT MANAGER)	1,700	-
		CROWD MANAGEMENT UPDATED CERTIFICATION	100	-
		CENTRAL FLORIDA WEDDING ASSOCIATION SUMMIT	640	-
		AIRFARE (MANAGER & ASSISTANT MANAGER)	1,600	-
406-7501-575.41-10	TELEPHONE	TWO CELL PHONES	1,032	1,032
406-7501-575.41-20	OTHER COMMUNICATION	TWO HOT SPOTS	840	840
406-7501-575.41-30	POSTAGE	POSTAGE	25	25
406-7501-575.43-10	ELECTRIC, WATER, GAS	WATER	13,604	71,009
		GAS	6,151	-
		ELECTRIC	51,254	-
406-7501-575.44-10	RENTALS & LEASES	PRINTERS - \$68.67 PER MONTH (TWO PRINTERS)	1,648	1,648
406-7501-575.45-10	LIABILITY	LIABILITY INSURANCE	3,451	3,451
406-7501-575.46-12	PAVILION	MISC. BUILDING REPAIRS	1,050	1,050
406-7501-575.46-15	EQUIPMENT	MISC EQUIPMENT REPAIRS	1,050	1,050
406-7501-575.46-25	MISCELLANEOUS	EMERGENCY REPAIR FUND / MISC REPAIRS	1,050	1,050
406-7501-575.47-10	PRINTING & BINDING	WOODEN USB TOUR TAKEAWAY WITH PAVILION INFORMATION	2,182	2,182
406-7501-575.49-10	ADVERTISING	LEAD GENERATING SOFTWARE - WEDDING PRO	20,700	58,163
		WEDDING VENUE MAP.COM	3,225	-
		MARKETING CONSULTANT	30,000	-
		LEAD GENERATING STOREFRONT - ZOLA	780	-
		FLORIDA WEDDING EXPO (BRIDAL SHOWS - 3)	2,475	-
		DRAPE LAUNDERING FEE	108	-
		CHAMBER SPREAD W/ ECONOMIC DEVELOPMENT	500	-
		BRIDAL SHOW PARKING	90	-
		BRIDAL SHOW FUEL	150	-
		BEST OF WEDDINGS PLAQUES	135	-
406-7501-575.49-32	CREDIT CARD PROCESSING	CREDIT CARD PROCESSING FEES	7,977	7,977
406-7501-575.51-10	OFFICE SUPPLIES	OFFICE SUPPLIES	400	400
406-7501-575.52-10	OPERATING SUPPLIES	OPERATING SUPPLIES	12,000	12,000

FUND 406
DEPT 75
DIVISION 01

PAVILION FUND EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
406-7501-575.52-11 DURABLE GOODS	FURNITURE REPLACEMENT	4,000	4,000
406-7501-575.52-15 FUEL COSTS	ESTIMATED FUEL EXPENSE	729	729
406-7501-575.52-25 UNIFORMS	UNIFORMS	1,000	1,000
406-7501-575.54-10 BKS, PUB, SUB, MEM, LIB	WEDDING MAGAZINE SUBSCRIPTION	25	25
406-7501-575.59-20 REIMBURSEMENT TO G/F	NO AMOUNT BUDGETED	-	-
406-7501-575.62-20 BUILDINGS	NO AMOUNT BUDGETED	-	-
406-7501-575.71-05 OTHER	REFUNDING REVENUE NOTE 2017 PRINCIPAL FEBRUARY	162,000	162,000
406-7501-575.72-05 OTHER	REFUNDING REVENUE NOTE 2017 INTEREST FEBRUARY	17,796	33,559
	REFUNDING REVENUE NOTE 2017 INTEREST AUGUST	15,763	-

Water/Wastewater Impacts



Water/Wastewater Impacts

Fund 441

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water-33				
Operating Expenses	271,224	200,000	200,000	-%
Capital Expenses	-	101,917	260,000	155.11%
Total Water	271,224	301,917	460,000	52.36%
Wastewater-35				
Operating Expenses	410,233	200,000	200,000	-%
Capital Expenses	-	487,084	275,000	(43.54%)
Total Wastewater	410,233	687,084	475,000	(30.87%)
Grand Total W/WW Impacts	\$681,457	\$989,001	\$935,000	(5.46%)
Category Summary				
Operating Expenses	681,457	400,000	400,000	-%
Capital Expenses	-	589,001	535,000	(9.17%)
Grand Total W/WW Impacts	\$681,457	\$989,001	\$935,000	(5.46%)

FUND 441
DEPT 00
DIVISION 00

WATER/WASTEWATER IMPACT FEE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
441-0000-361.10-02	SBA INTEREST	103,767	-	-	-%
**TOTAL INTEREST & OTHER INCOME		103,767	-	-	-%
IMPACT FEES					
441-0000-363.29-01	WATER IMPACT FEES	646,303	315,000	451,387	43.30%
441-0000-363.29-02	SEWER IMPACT FEES	1,015,910	342,000	848,334	148.05%
**TOTAL IMPACT FEES		1,662,213	657,000	1,299,721	97.83%
OTHER SOURCES					
441-0000-389.90-00	APPROPRIATED RESERVES	-	332,001	(364,721)	(209.86%)
*APPROPRIATED RESERVES		-	332,001	(364,721)	(209.86%)
**TOTAL OTHER SOURCES		-	332,001	(364,721)	(209.86%)
TOTAL WATER/WASTEWATER IMPACTS		1,765,980	989,001	935,000	(5.46%)

FUND **441**
DEPT **00**
DIVISION **00**

WATER/WASTEWATER IMPACT FEE REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
441-0000-361.10-02 SBA INTEREST	NO AMOUNT BUDGETED	-	-
441-0000-363.29-01 WATER IMPACT FEES	ESTIMATED WATER CONNECTION CHARGE COLLECTIONS	451,387	451,387
441-0000-363.29-02 SEWER IMPACT FEES	ESTIMATED WASTEWATER CONNECTION CHARGE COLLECTIONS	848,334	848,334
441-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(364,721)	(364,721)

FUND 441
DEPT See Below
DIVISION See Below

WATER/WASTEWATER IMPACT FEE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
441-3301-533.59-10	DEPRECIATION EXPENSE	114,783	-	-	-%
441-3301-533.59-13	BAD DEBT	213	-	-	-%
441-3301-533.59-70	TRANSFER TO SRF LOAN DEBT	150,000	200,000	200,000	-%
* OPERATING EXPENDITURES		264,996	200,000	200,000	-%
CAPITAL EXPENDITURES					
441-3301-533.64-25	FUTURE PROJECTS	-	101,917	260,000	155.11%
* CAPITAL EXPENDITURES		-	101,917	260,000	155.11%
TOTAL 3301-WATER TREATMENT		264,996	301,917	460,000	52.36%
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
441-3302-533.59-10	DEPRECIATION EXPENSE	6,228	-	-	-%
* OPERATING EXPENDITURES		6,228	-	-	-%
CAPITAL EXPENDITURES					
441-3302-533.65-87	UT SYS CIRN '21-PENINSULA	35,228	-	-	-%
441-3302-533.69-98	ASSET RECLASS-CIP	(35,228)	-	-	-%
TOTAL 3302-WATER DISTRIBUTION		6,228	-	-	-%
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
441-3501-535.59-10	DEPRECIATION EXPENSE	193,820	-	-	-%
441-3501-535.59-13	BAD DEBT	307	-	-	-%
441-3501-535.59-70	TRANSFER TO SRF LOAN DEBT	150,000	200,000	200,000	-%
* OPERATING EXPENDITURES		344,127	200,000	200,000	-%
CAPITAL EXPENDITURES					
441-3501-535.64-25	FUTURE PROJECTS	-	105,730	150,000	41.87%
* CAPITAL EXPENDITURES		-	105,730	150,000	41.87%
TOTAL 3501-WATER DISTRIBUTION		344,127	305,730	350,000	14.48%
3502-REUSE WATER					
OPERATING EXPENDITURES					
441-3502-535.59-10	DEPRECIATION EXPENSE	14,835	-	-	-%
* OPERATING EXPENDITURES		14,835	-	-	-%
TOTAL 3502-REUSE WATER		14,835	-	-	-%
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
441-3504-535.59-10	DEPRECIATION EXPENSE	51,271	-	-	-%
* OPERATING EXPENDITURES		51,271	-	-	-%
CAPITAL EXPENDITURES					
441-3504-535.64-25	FUTURE PROJECTS	109,400	130,000	125,000	(3.85%)
441-3504-535.65-87	UT SYS CIRN '21-PENINSULA	245,051	251,354	-	(100.00%)
441-3504-535.69-98	ASSET RECLASS-CIP	(245,051)	-	-	-%
441-3504-535.69-99	ASSET RECLASSIFICATION	(109,400)	-	-	-%
* CAPITAL EXPENDITURES		-	381,354	125,000	(67.22%)
TOTAL 3504-WASTEWATER COLLECTION		51,271	381,354	125,000	(67.22%)
TOTAL WATER/WASTEWATER IMPACTS		681,457	989,001	935,000	(5.46%)

FUND 441
DEPT See Below
DIVISION See Below

WATER/WASTEWATER IMPACT FEE EXPENDITURE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
3301-WATER TREATMENT				
441-3301-533.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-	-
441-3301-533.59-13 BAD DEBT	NO AMOUNT BUDGETED	-	-	-
441-3301-533.59-70 TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT FUND	200,000	200,000	200,000
441-3301-533.64-25 FUTURE PROJECTS	ISBA UTILITY MASTER PLAN	100,000	260,000	260,000
	12" WATER MAIN EXTENTION FOR HOSPITAL	160,000	-	-
3302-WATER DISTRIBUTION				
441-3302-533.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-	-
441-3302-533.65-87 UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-	-
441-3302-533.69-98 ASSET RECLASS-CIP	NO AMOUNT BUDGETED	-	-	-
3501-WASTEWATER TREATMENT				
441-3501-535.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-	-
441-3501-535.59-13 BAD DEBT	NO AMOUNT BUDGETED	-	-	-
441-3501-535.59-70 TRANSFER TO SRF LOAN DEBT	TRANSFER TO SRF LOAN DEBT FUND	200,000	200,000	200,000
441-3501-535.64-25 FUTURE PROJECTS	WWTP FACILITIES MASTER PLAN	150,000	150,000	150,000
3502-REUSE WATER				
3504-WASTEWATER COLLECTION				
441-3504-535.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-	-
441-3504-535.64-25 FUTURE PROJECTS	LOW PRESSURE SEWER SYSTEM IN ISBA AREA	75,000	125,000	125,000
	ISBA STUDY: EXTENSION OF SEWER LINES	50,000	-	-
441-3504-535.65-87 UT SYS CIRN '21-PENINSULA	NO AMOUNT BUDGETED	-	-	-

Water/Wastewater Replacement/ Renewal/ Investment



Water/Wastewater Replacement/Renewal/Investment Fund

Fund 443

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water-33				
Operating Expenses	29,055	-	-	-%
Capital Expenses	-	165,128	291,000	76.23%
Total Water	29,055	165,128	291,000	76.23%
Wastewater-35				
Operating Expenses	119,255	-	-	-%
Capital Expenses	-	679,565	601,000	(11.56%)
Total Wastewater	119,255	679,565	601,000	(11.56%)
Grand Total W/WW RR&I	\$148,310	\$844,693	\$892,000	5.60%
Category Summary				
Operating Expenses	148,310	-	-	-%
Capital Expenses	-	844,693	892,000	5.60%
Grand Total W/WW Impacts	\$148,310	\$844,693	\$892,000	5.60%

FUND 443
DEPT 00
DIVISION 00

WATER/WASTEWATER RRI REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
443-0000-381.04-01	TRANSFERS FROM WATER/SEWR	300,000	300,000	300,000	-%
443-0000-389.90-00	APPROPRIATED RESERVES	-	544,693	592,000	8.69%
*APPROPRIATED RESERVES		300,000	844,693	892,000	5.60%
**TOTAL OTHER SOURCES		300,000	844,693	892,000	5.60%
TOTAL WATER/WW RRI FUND		300,000	844,693	892,000	5.60%

FUND **443**
DEPT **00**
DIVISION **00**

WATER/WASTEWATER RRI REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
443-0000-381.04-01 TRANSFERS FROM WATER/SEWR	TRANSFERS FROM WATER AND WASTEWATER FUND	300,000	300,000
443-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FROM RESERVES	592,000	592,000

FUND 443
DEPT See Below
DIVISION See Below

WATER/WASTEWATER RRI EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
443-3301-533.59-10	DEPRECIATION EXPENSE	26,972	-	-	-%
* OPERATING EXPENDITURES		26,972	-	-	-%
CAPITAL EXPENDITURES					
443-3301-533.64-10	EQUIP - REPLACEMENT	12,077	65,138	141,000	116.46%
443-3301-533.64-25	FUTURE PROJECTS	-	-	100,000	-%
443-3301-533.69-99	ASSET RECLASSIFICATION	(12,077)	-	-	-%
* CAPITAL EXPENDITURES		-	65,138	241,000	269.98%
TOTAL 3301-WATER TREATMENT		26,972	65,138	241,000	269.98%
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
443-3302-533.59-10	DEPRECIATION EXPENSE	2,083	-	-	-%
* OPERATING EXPENDITURES		2,083	-	-	-%
CAPITAL EXPENDITURES					
443-3302-533.64-25	FUTURE PROJECTS	-	99,990	50,000	(49.99%)
* CAPITAL EXPENDITURES		-	99,990	50,000	(49.99%)
TOTAL 3302-WATER DISTRIBUTION		2,083	99,990	50,000	(49.99%)
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
443-3501-535.59-10	DEPRECIATION EXPENSE	52,848	-	-	-%
* OPERATING EXPENDITURES		52,848	-	-	-%
CAPITAL EXPENDITURES					
443-3501-535.64-10	EQUIP - REPLACEMENT	24,375	105,954	71,000	(32.99%)
443-3501-535.64-25	FUTURE PROJECTS	10,848	30,130	-	(100.00%)
443-3501-535.69-99	ASSET RECLASSIFICATION	(35,223)	-	-	-%
* CAPITAL EXPENDITURES		-	136,084	71,000	(47.83%)
TOTAL 3501-WATER DISTRIBUTION		52,848	136,084	71,000	(47.83%)
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
443-3504-535.59-10	DEPRECIATION EXPENSE	66,407	-	-	-%
* OPERATING EXPENDITURES		66,407	-	-	-%
CAPITAL EXPENDITURES					
443-3504-535.64-10	EQUIP - REPLACEMENT	53,621	207,000	110,000	(46.86%)
443-3504-535.64-15	EQUIP - NEW	-	10,581	-	(100.00%)
443-3504-535.64-25	FUTURE PROJECTS	281,643	325,900	420,000	28.87%
443-3504-535.69-99	ASSET RECLASSIFICATION	(335,264)	-	-	-%
* CAPITAL EXPENDITURES		-	543,481	530,000	(2.48%)
TOTAL 3504-WASTEWATER COLLECTION		66,407	543,481	530,000	(2.48%)
TOTAL W/WW RRI FUND EXPENSES		148,310	844,693	892,000	5.60%

FUND 443
DEPT See Below
DIVISION See Below

WATER/WASTEWATER RRI EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
3301-WATER TREATMENT				
443-3301-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3301-533.64-10	EQUIP - REPLACEMENT	PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY FOR REPLACEMENT OF PLANT PUMPS FOR PLANTS 1-4	25,000	141,000
		REPLACE 3 METERS W/ MACH 10: 2 - 10INCH; 1 - 8INCH	91,000	-
		PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY FOR REPLACEMENT OF PLANT MOTORS FOR PLANTS 1-4	25,000	-
443-3301-533.64-25	FUTURE PROJECTS	AERATOR REHAB - SAFETY LADDER MODIFICATION	100,000	100,000
443-3301-533.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3302-WATER DISTRIBUTION				
443-3302-533.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3302-533.64-25	FUTURE PROJECTS	DISTRIBUTION MAIN UPGRADES / RELOCATIONS	50,000	50,000
3501-WASTEWATER TREATMENT				
443-3501-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3501-535.64-10	EQUIP - REPLACEMENT	EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	41,000	71,000
		POLYMER SKID REPLACEMENT - END OF LIFE	30,000	-
443-3501-535.64-25	FUTURE PROJECTS	NO AMOUNT BUDGETED	-	-
443-3501-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-
3504-WASTEWATER COLLECTION				
443-3504-535.59-10	DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
443-3504-535.64-10	EQUIP - REPLACEMENT	REPLACEMENT PUMPS FOR LIFSTATIONS REPLACE GENERATOR - LS 15	60,000 50,000	110,000 -
443-3504-535.64-15	EQUIP - NEW	NO AMOUNT BUDGETED	-	-
443-3504-535.64-25	FUTURE PROJECTS	LIFSTATION FENCING REHAB: REPAIR, REPLACE EXISTING FENCE FOR AESTHETICS	10,000	420,000
		SLIP LINING FOR LIFSTATIONS	50,000	-
		LS 56 REHAB	75,000	-
		LS 48 REHAB	75,000	-
		LS 46 REHAB	75,000	-
		LS 45 REHAB	75,000	-
		LATERAL LINING	60,000	-
443-3504-535.69-99	ASSET RECLASSIFICATION	NO AMOUNT BUDGETED	-	-

SRF Loan Construction



SRF Loan Construction

Fund 444

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water-33				
Operating Expenses	291,140	-	-	-%
Capital Expenses	-	633,780	-	(100.00%)
Total Water	291,140	633,780	-	(100.00%)
Wastewater-35				
Operating Expenses	988,383	-	-	-%
Capital Expenses	-	282,968	-	(100.00%)
Total Wastewater	988,383	282,968	-	(100.00%)
Stormwater-38				
Operating Expenses	231,702	-	-	-%
Total Stormwater	231,702	-	-	-%
Category Summary				
Operating Expenses	1,511,225	-	-	-%
Capital Expenses	-	916,748	-	(100.00%)
Grand Total SRF Loan	\$1,511,225	\$916,748	\$-	(100.00%)

FUND 444
DEPT 00
DIVISION 00

SRF LOAN CONSTRUCTION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
OTHER SOURCES					
444-0000-389.90-00	APPROPRIATED RESERVES	-	916,748	-	(100.00%)
	*APPROPRIATED RESERVES	-	916,748	-	(100.00%)
	**TOTAL OTHER SOURCES	-	916,748	-	(100.00%)
	TOTAL SRF LOAN CONSTRUCTION	-	916,748	-	(100.00%)

FUND 444
DEPT 00
DIVISION 00

SRF LOAN CONSTRUCTION REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
	NO REVENUES BUDGETED		

FUND 444
DEPT See Below
DIVISION See Below

SRF LOAN CONSTRUCTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
3301-WATER TREATMENT					
OPERATING EXPENDITURES					
444-3301-533.59-10	DEPRECIATION EXPENSE	85,823	-	-	-%
*	OPERATING EXPENDITURES	85,823	-	-	-%
TOTAL 3301-WATER TREATMENT		85,823	-	-	-%
3302-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
444-3302-533.59-10	DEPRECIATION EXPENSE	205,317	-	-	-%
*	OPERATING EXPENDITURES	205,317	-	-	-%
CAPITAL EXPENDITURES					
444-3302-533.65-85	SRF LK FRANCES LN 350961	-	108,852	-	(100.00%)
444-3302-533.65-89	SRF350980 - LK HERMOSA	128,695	524,928	-	(100.00%)
444-3302-533.69-98	ASSET RECLASS-CIP	(128,695)	-	-	-%
*	CAPITAL EXPENDITURES	-	633,780	-	(100.00%)
TOTAL 3302-WATER DISTRIBUTION		205,317	633,780	-	(100.00%)
3501-WATER DISTRIBUTION					
OPERATING EXPENDITURES					
444-3501-535.59-10	DEPRECIATION EXPENSE	754,057	-	-	-%
*	OPERATING EXPENDITURES	754,057	-	-	-%
CAPITAL EXPENDITURES					
444-3501-535.65-82	LAKE FRANCIS/LS 49 IMPROV	47,609	-	-	-%
444-3501-535.69-98	ASSET RECLASS-CIP	(47,609)	-	-	-%
TOTAL 3501-WATER DISTRIBUTION		754,057	-	-	-%
3502-REUSE					
OPERATING EXPENDITURES					
444-3502-535.59-10	DEPRECIATION EXPENSE	2,824	-	-	-%
*	OPERATING EXPENDITURES	2,824	-	-	-%
TOTAL 3502-REUSE		2,824	-	-	-%
3504-WASTEWATER COLLECTION					
OPERATING EXPENDITURES					
444-3504-535.59-10	DEPRECIATION EXPENSE	231,502	-	-	-%
*	OPERATING EXPENDITURES	231,502	-	-	-%
CAPITAL EXPENDITURES					
444-3504-535.65-84	LAKE FRANCES LS49 350951	27,830	282,968	-	(100.00%)
444-3504-535.69-98	ASSET RECLASS-CIP	(27,830)	-	-	-%
*	CAPITAL EXPENDITURES	-	282,968	-	(100.00%)
TOTAL 3504-WASTEWATER COLLECTION		231,502	282,968	-	(100.00%)
3801-STORMWATER					
OPERATING EXPENDITURES					
444-3801-538.59-10	DEPRECIATION EXPENSE	231,702	-	-	-%
*	OPERATING EXPENDITURES	231,702	-	-	-%
TOTAL 3801-STORMWATER		231,702	-	-	-%
TOTAL SRF LOAN		1,511,225	916,748	-	(100.00%)

FUND 444
DEPT See Below
DIVISION See Below

SRF LOAN CONSTRUCTION EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
	NO EXPENDITURE BUDGETED		

SRF Loan Debt Fund



SRF Loan Debt Fund

Fund 445

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Public Works Admin-36				
Debt Service	529,558	2,413,344	2,404,478	(0.37%)
Grand Total SRF Debt	\$529,558	\$2,413,344	\$2,404,478	(0.37%)

FUND 445
DEPT 00
DIVISION 00

SRF LOAN DEBT SERVICE REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
445-0000-361.10-01	INTEREST INCOME	-	33	-	(100.00%)
**TOTAL INTEREST & OTHER INCOME		-	33	-	(100.00%)
OTHER SOURCES					
445-0000-381.04-01	TRANSFERS FROM WATER/SEWR	1,897,802	1,766,180	1,757,349	(0.50%)
445-0000-381.04-03	TRANSFERS FROM STORMWATER	247,128	247,131	247,129	(0.00%)
445-0000-381.04-04	TRANSFERS FROM IMPACT FEE	300,000	400,000	400,000	-%
*APPROPRIATED RESERVES		2,444,930	2,413,311	2,404,478	(0.37%)
**TOTAL OTHER SOURCES		2,444,930	2,413,311	2,404,478	(0.37%)
TOTAL SRF LOAN DEBT SERVICE		2,444,930	2,413,344	2,404,478	(0.37%)

FUND **445**
DEPT **00**
DIVISION **00**

SRF LOAN DEBT SERVICE REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
445-0000-361.10-01	INTEREST INCOME	NO AMOUNT BUDGETED	-	-
445-0000-381.04-01	TRANSFERS FROM WATER/SEWR	TRANSFER FROM W/WW FOR SRF DEBT SERVICE		
		SRF 78905P DEC 15, 2024 & JUN 15, 2025	678,856	1,757,349
		SRF350960 NOV 15, 2024 & MAY 15, 2025	8,152	-
		SRF350951 FEB 15, 2025 & AUG 15, 2025	318,620	-
		SRF 789060 OCT 15, 2024 & APR 15, 2024	57,458	-
		SRF 350980 FEB 15, 2025 & AUG 15, 2025	35,758	-
		SRF 350961 FEB 15, 2025 & AUG 15, 2025	40,132	-
		SRF 350950 NOV 15, 2024 & MAY 15, 2025	1,174	-
		SRF 350930 OCT 15, 2024 & APR 15, 2025	361,299	-
		SRF 350920 OCT 15, 2024 & APR 15, 2025	188,634	-
		SRF 350910 OCT 15, 2024 & APR 15, 2025	164,944	-
		SRF 350900 OCT 15, 2024 & APR 15, 2025	278,154	-
		SRF 350301 OCT 15, 2024 & APR 15, 2024	24,168	-
		LESS 400,000 FROM W/WW CONNECTION FEES	(400,000)	-
445-0000-381.04-03	TRANSFERS FROM STORMWATER	SRF 3550940 OCT 15, 2024 & APR 15, 2025	247,129	247,129
445-0000-381.04-04	TRANSFERS FROM IMPACT FEE	TRANSFER FROM IMPACT FEE FUNDS	400,000	400,000

FUND 445
DEPT 36
DIVISION 01

SRF LOAN DEBT SERVICE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
DEBT SERVICE					
445-3601-536.71-75	D/S PRIN SRF LOAN	-	1,529,886	1,879,366	22.84%
445-3601-536.72-75	D/S INT SRF LOAN	529,558	883,458	525,112	(40.56%)
* DEBT SERVICE		529,558	2,413,344	2,404,478	(0.37%)
TOTAL SRF LOAN DEBT SERVICE		529,558	2,413,344	2,404,478	(0.37%)

FUND 445
DEPT 36
DIVISION 01

SRF LOAN DEBT SERVICE EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
445-3601-536.71-75	D/S PRIN SRF LOAN	SRF 350301 PRINCIPAL MAY	10,359	1,879,366
		SRF CW 350900 PRINCIPAL OCTOBER	97,965	-
		SRF CW 350900 PRINCIPAL APRIL	98,785	-
		SRF 789060 PRINCIPAL OCTOBER	21,499	-
		SRF 789060 PRINCIPAL APRIL	21,813	-
		SRF 78905P PRINCIPAL JUNE	269,084	-
		SRF 78905P PRINCIPAL DECEMBER	266,130	-
		SRF 350961 PRINCIPAL FEBRUARY	16,654	-
		SRF 350961 PRINCIPAL AUGUST	16,570	-
		SRF 350960 PRINCIPAL NOVEMBER	3,688	-
		SRF 350960 PRINCIPAL MAY	3,725	-
		SRF 350951 PRINCIPAL FEBRUARY	143,385	-
		SRF 350951 PRINCIPAL AUGUST	143,795	-
		SRF 350950 PRINCIPAL NOVEMBER	487	-
		SRF 350950 PRINCIPAL MAY	491	-
		SRF 350940 PRINCIPAL JUNE	115,584	-
		SRF 350940 PRINCIPAL DECEMBER	115,438	-
		SRF 350930 PRINCIPAL OCTOBER	119,205	-
		SRF 350930 PRINCIPAL APRIL	120,419	-
		SRF 350920 PRINCIPAL OCTOBER	73,676	-
		SRF 350920 PRINCIPAL APRIL	74,591	-
		SRF 350910 PRINCIPAL OCTOBER	67,504	-
		SRF 350910 PRINCIPAL APRIL	68,304	-
		SRF 350301 PRINCIPAL NOVEMBER	10,215	-
445-3601-536.72-75	D/S INT SRF LOAN	SRF 350301 INTEREST MAY	1,725	525,112
		SRF CW350900 INTEREST NOVEMBER	41,112	-
		SRF CW350900 INTEREST APRIL	40,292	-
		SRF 789060 INTEREST OCTOBER	7,230	-
		SRF 789060 INTEREST APRIL	6,916	-
		SRF 78905P INTEREST JUNE	70,344	-
		SRF 78905P INTEREST DECEMBER	73,298	-
		SRF 350980 INTEREST FEBRUARY	17,879	-
		SRF 350980 INTEREST AUGUST	17,879	-
		SRF 350961 INTEREST AUGUST	3,496	-
		SRF 350960 INTEREST NOVEMBER	388	-
		SRF 350960 INTEREST MAY	351	-
		SRF 350950 INTEREST NOVEMBER	100	-
		SRF 350950 INTEREST MAY	96	-
		SRF 350940 INTEREST JUNE	7,980	-
		SRF 350940 INTEREST DECEMBER	8,127	-
		SRF 350930 INTEREST OCTOBER	61,445	-
		SRF 350930 INTEREST APRIL	60,230	-
		SRF 350920 INTEREST OCTOBER	20,641	-
		SRF 350920 INTEREST APRIL	19,726	-
		SRF 350910 INTEREST OCTOBER	14,968	-
		SRF 350910 INTEREST APRIL	14,168	-
		SRF 350301 INTEREST NOVEMBER	1,869	-



Sunset View Project Fund



Sunset View Project Fund

Fund 447

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Water Treatment				
Operating Expenses	10,635	-	-	-%
Debt Service	6,479	128,498	126,644	(1.44%)
Total Water Treatment	17,114	128,498	126,644	(1.44%)
Wastewater Treatment				
Operating Expenses	29,218	-	-	-%
Total Wastewater Treatment	29,218	-	-	-%
Grand Total Sunset View	\$46,332	\$128,498	\$126,644	(1.44%)

FUND 447
DEPT 00
DIVISION 00

SUNSET VIEW PROJECT REVENUE

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
SUNSET VIEW PROJECT ASSESSMENTS					
447-0000-325.10-01	SUNSET VIEW PROJECT	301	81,582	-	(100.00%)
**TOTAL SUNSET VIEW PROJECT ASSESSMENTS		301	81,582	-	(100.00%)
INTEREST & OTHER INCOME					
447-0000-361.10-11	ASSESSMENT INTEREST	12,739	30,816	-	(100.00%)
**TOTAL INTEREST & OTHER INCOME		12,739	30,816	-	(100.00%)
OTHER SOURCES					
447-0000-381.04-01	TRANSFERS FROM WATER/SEWR	-	-	101,644	-%
447-0000-389.90-01	RETAINED EARNINGS	-	16,100	25,000	55.28%
*APPROPRIATED RESERVES		-	16,100	126,644	686.61%
**TOTAL OTHER SOURCES		-	16,100	126,644	686.61%
TOTAL SUNSET VIEW REVENUE		13,040	128,498	126,644	(1.44%)

FUND **447**
DEPT **00**
DIVISION **00**

SUNSET VIEW PROJECT FUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
447-0000-325.10-01 SUNSET VIEW PROJECT	NO AMOUNT BUDGETED	-	-	-
447-0000-361.10-11 ASSESSMENT INTEREST	NO AMOUNT BUDGETED	-	-	-
447-0000-381.04-01 TRANSFERS FROM WATER/SEWR	TRANSFER FROM W/WW FOR DEB SERVICE	101,644	101,644	
447-0000-389.90-01 RETAINED EARNINGS	APPROPRIATED RESERVES	25,000	25,000	

FUND 447
DEPT 33
DIVISION 01

SUNSET VIEW PROJECT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
447-3301-533.59-10	DEPRECIATION EXPENSE	10,157	-	-	-%
447-3301-533.59-13	BAD DEBT	478	-	-	-%
* OPERATING EXPENDITURES		10,635	-	-	-%
DEBT SERVICE					
447-3301-533.71-41	SUNSET VIEW SPEC ASSESSME	-	122,000	125,000	2.46%
447-3301-533.72-41	SUNSET VIEW SPEC ASSESS	6,479	6,498	1,644	(74.70%)
* DEBT SERVICE		6,479	128,498	126,644	(1.44%)
TOTAL SUNSET VIEW EXPENDITURES		17,114	128,498	126,644	(1.44%)

FUND **447**
DEPT **33**
DIVISION **01**

SUNSET VIEW PROJECT EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
447-3301-533.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-
447-3301-533.59-13 BAD DEBT	NO AMOUNT BUDGETED	-	-
447-3301-533.71-41 SUNSET VIEW SPEC ASSESSME	SPECIAL ASSESSMENT NOTE 2014 PRINCIPAL OCT 1, 2025	125,000	125,000
447-3301-533.72-41 SUNSET VIEW SPEC ASSESS	SPECIAL ASSESSMENT NOTE 2014 INTEREST OCT 1, 2024	1,644	1,644

FUND 447
DEPT 35
DIVISION 01

SUNSET VIEW PROJECT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
447-3501-535.59-10	DEPRECIATION EXPENSE	29,218	-	-	-%
* OPERATING EXPENDITURES		29,218	-	-	-%
TOTAL SUNSET VIEW EXPENDITURES		29,218	-	-	-%

FUND 447
DEPT 35
DIVISION 01

SUNSET VIEW PROJECT EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
447-3501-535.59-10 DEPRECIATION EXPENSE	NO AMOUNT BUDGETED	-	-

Trust and Agency Funds



Trust and Agency Funds

Funds 601, 602, 605, 606

Budget Summary				
Department Summary	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025	% Change Over FY 23-24
Administration-12				
Transfers & Others	-	50,544	6,830	(86.49%)
Total Fund 501	-	50,544	6,830	(86.49%)
Police Services-21				
Operating Expenses	104,063	84,378	93,610	10.94%
Transfers & Others	3,567,476	2,842,054	2,527,143	(11.08%)
Total Fund 602	3,671,539	2,926,432	2,620,753	(10.45%)
Fire Services-22				
Operating Expenses	87,743	76,559	93,456	22.07%
Transfers & Others	2,647,353	1,670,292	1,545,088	(7.50%)
Total Fund 601	2,735,096	1,746,851	1,638,544	(6.20%)
Grand Total Trust and Agency Funds	\$6,406,635	\$4,723,827	\$4,266,127	(9.69%)

FUND 601
DEPT 00
DIVISION 00

MUNICIPAL FIREFIGHTERS PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
601-0000-361.10-08	INVESTMENT	279,911	190,000	198,906	4.69%
601-0000-367.01-00	SALE OF INVESTMENTS	74,009	15,000	29,584	97.23%
601-0000-367.02-00	UNREALIZED GAIN ON INVEST	2,681,837	1,490,000	2,105,375	41.30%
**TOTAL INTEREST & OTHER INCOME		3,035,757	1,695,000	2,333,865	37.69%
OTHER SOURCES					
601-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	34,793	37,404	44,211	18.20%
601-0000-368.30-00	EMPLOYER CONTRIBUTIONS	306,873	414,187	314,845	(23.98%)
601-0000-368.40-00	STATE INSUR PREM CONTRIB	157,944	101,470	123,299	21.51%
601-0000-389.90-00	APPROPRIATED RESERVES	-	(501,210)	(1,108,290)	121.12%
*APPROPRIATED RESERVES		499,610	51,851	(625,935)	(1307.18%)
**TOTAL OTHER SOURCES		499,610	51,851	(625,935)	(1307.18%)
TOTAL MUN. FIREFIGHTERS PENSION		3,535,367	1,746,851	1,707,930	(2.23%)

FUND 601
DEPT 00
DIVISION 00

MUNICIPAL FIREFIGHTERS PENSION REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
601-0000-361.10-08 INVESTMENT	ESTIMATED INVESTMENT INTEREST	198,906	198,906
601-0000-367.01-00 SALE OF INVESTMENTS	ESTIMATED GAINS?LOSSES ON INVESTMENT SALES	29,584	29,584
601-0000-367.02-00 UNREALIZED GAIN ON INVEST	ESTIMATED UNREALIZED GAIN ON INVESTMENTS	2,105,375	2,105,375
601-0000-368.10-00 EMPLOYEE CONTRIBUTIONS	ESTIMATTED EMPLOYEE CONTRIBUTIONS	44,211	44,211
601-0000-368.30-00 EMPLOYER CONTRIBUTIONS	ESTIMATED EMPLOYER CONTRIBUTIONS	314,845	314,845
601-0000-368.40-00 STATE INSUR PREM CONTRIB	ESTIMATED STATE CONTRIBUTIONS	123,299	123,299
601-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(1,108,290)	(1,108,290)

FUND 601
DEPT 22
DIVISION 01

MUNICIPAL FIREFIGHTERS PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
601-2201-522.31-11	LEGAL FEES	5,545	7,059	5,418	(23.25%)
601-2201-522.34-10	CONTRACTUAL SERVICES	82,198	69,000	87,538	26.87%
601-2201-522.40-10	TRAVEL & PER DIEM	-	500	500	-%
* OPERATING EXPENDITURES		87,743	76,559	93,456	22.07%
TRANSFERS AND OTHERS					
601-2201-522.91-15	UNREALIZED LOSS ON INVEST	2,215,589	1,339,548	1,110,350	(17.11%)
601-2201-522.91-20	LOSS ON INVESTMENTS	4,974	24,694	6,306	(74.46%)
601-2201-522.91-25	RETIREMENT PAYMENTS	426,790	294,270	427,816	45.38%
601-2201-522.91-35	TERMINATION PAYMENTS	-	11,780	616	(94.77%)
* TRANSFERS AND OTHERS		2,647,353	1,670,292	1,545,088	(7.50%)
TOTAL MUN. FIREFIGHTERS PENSION		2,735,096	1,746,851	1,638,544	-6.20%

FUND **601**
DEPT **22**
DIVISION **01**

MUNICIPAL FIREFIGHTERS PENSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
601-2201-522.31-11	LEGAL FEES	ESTIMATED LEGAL EXPENDITURES	5,418	5,418
601-2201-522.34-10	CONTRACTUAL SERVICES	ESTIMATED CONTRACTUAL SERVICES	87,538	87,538
601-2201-522.40-10	TRAVEL & PER DIEM	ESTIMATED TRAVEL & TRAINING EXPENDITURES	500	500
601-2201-522.91-15	UNREALIZED LOSS ON INVEST	ESTIMATED UNREALIZED LOSS ON INVESTMENTS	1,110,350	1,110,350
601-2201-522.91-20	LOSS ON INVESTMENTS	ESTIMATED LOSS ON INVESTMENTS	6,306	6,306
601-2201-522.91-25	RETIREMENT PAYMENTS	ESTIMATED RETIREMENT PAYMENTS	427,816	427,816
601-2201-522.91-35	TERMINATION PAYMENTS	ESTIMATED TERMINATION PAYMENTS	616	616

FUND 602
DEPT 00
DIVISION 00

MUNICIPAL POLICE PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
602-0000-361.10-08	INVESTMENT	375,353	367,075	275,291	(25.00%)
602-0000-367.01-00	SALE OF INVESTMENTS	83,140	5,846	30,292	418.17%
602-0000-367.02-00	UNREALIZED GAIN ON INVEST	3,303,153	2,479,268	2,008,644	(18.98%)
**TOTAL INTEREST & OTHER INCOME		3,761,646	2,852,189	2,314,227	(18.86%)
OTHER SOURCES					
602-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	146,923	181,917	148,686	(18.27%)
602-0000-368.30-00	EMPLOYER CONTRIBUTIONS	537,993	659,816	544,448	(17.48%)
602-0000-368.40-00	STATE INSUR PREM CONTRIB	174,263	113,856	172,196	51.24%
602-0000-389.90-00	APPROPRIATED RESERVES	-	(881,346)	(628,190)	(28.72%)
*APPROPRIATED RESERVES		859,179	74,243	237,140	219.41%
**TOTAL OTHER SOURCES		859,179	74,243	237,140	219.41%
TOTAL MUN. FIREFIGHTERS PENSION		4,620,825	2,926,432	2,551,367	(12.82%)

FUND **602**
DEPT **00**
DIVISION **00**

MUNICIPAL POLICE PENSION REVENUE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
602-0000-361.10-08	INVESTMENT	ESTIMATED INVESTMENT INTEREST EARNINGS	275,291	275,291
602-0000-367.01-00	SALE OF INVESTMENTS	ESTIMATED GAINS AND/OR LOSSES ON INVESTMENT SALES	30,292	30,292
602-0000-367.02-00	UNREALIZED GAIN ON INVEST	ESTIMATED UNREALIZED GAIN ON INVESTMENTES	2,008,644	2,008,644
602-0000-368.10-00	EMPLOYEE CONTRIBUTIONS	ESTIMATED EMPLOYEE PENSION CONTRIBUTIONS	148,686	148,686
602-0000-368.30-00	EMPLOYER CONTRIBUTIONS	ESTIMATED EMPLOYER CONTRIBUTIONS	544,448	544,448
602-0000-368.40-00	STATE INSUR PREM CONTRIB	ESTIMATED STATE CONTRIBUTIONS	172,196	172,196
602-0000-389.90-00	APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(628,190)	(628,190)

FUND 602
DEPT 21
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
OPERATING EXPENDITURES					
602-2101-521.31-11	LEGAL FEES	9,636	5,988	3,928	(34.40%)
602-2101-521.34-10	CONTRACTUAL SERVICES	94,267	77,490	89,532	15.54%
602-2101-521.40-10	TRAVEL & PER DIEM	160	900	150	(83.33%)
* OPERATING EXPENDITURES		104,063	84,378	93,610	10.94%
TRANSFERS AND OTHERS					
602-2101-521.91-15	UNREALIZED LOSS ON INVEST	2,651,846	2,165,664	1,716,487	(20.74%)
602-2101-521.91-20	LOSS ON INVESTMENTS	20,295	-	24,663	-%
602-2101-521.91-25	RETIREMENT PAYMENTS	760,084	668,340	716,607	7.22%
602-2101-521.91-26	SHARE PLAN BENEFIT PYMTS	135,251	8,050	-	(100.00%)
* TRANSFERS AND OTHERS		3,567,476	2,842,054	2,457,757	(13.52%)
TOTAL MUNICIPAL POLICE PENSION		3,671,539	2,926,432	2,551,367	-12.82%

FUND 602
DEPT 21
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURE JUSTIFICATION

ACCOUNT DESCRIPTION		COMMENTS	DETAIL	ADOPTED BUDGET 2024-2025
602-2101-521.31-11	LEGAL FEES	ESTIMATED LEGAL FEES	3,928	3,928
602-2101-521.34-10	CONTRACTUAL SERVICES	ESTIMATED CONTRACTUAL SERVICES	89,532	89,532
602-2101-521.40-10	TRAVEL & PER DIEM	ESTIMATED TRAVEL AND TRAINING EXPENDITURES	150	150
602-2101-521.91-15	UNREALIZED LOSS ON INVEST	ESTIMATED UNREALIZED LOSS ON INVESTMENTS	1,716,487	1,716,487
602-2101-521.91-20	LOSS ON INVESTMENTS	ESTIAMTED LOSS ON INVESTMENTS	24,663	24,663
602-2101-521.91-25	RETIREMENT PAYMENTS	ESTIMATED RETIREMENT BENEFIT PAYMENTS	716,607	716,607
602-2101-521.91-26	SHARE PLAN BENEFIT PYMTS	NO AMOUNT BUDGETED	-	-

FUND 603
DEPT 00
DIVISION 00

GENERAL EMPLOYEE PENSION REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
603-0000-361.10-08	INVESTMENT	-	27,508	-	(100.00%)
603-0000-367.01-00	SALE OF INVESTMENTS	-	5,694	-	(100.00%)
603-0000-367.02-00	UNREALIZED GAIN ON INVEST	-	-	42,040	-%
**TOTAL INTEREST & OTHER INCOME		-	33,202	42,040	26.62%
OTHER SOURCES					
603-0000-368.30-00	EMPLOYER CONTRIBUTIONS	36,699	41,888	39,536	(5.61%)
603-0000-389.90-00	APPROPRIATED RESERVES	-	(24,546)	(74,746)	204.51%
*APPROPRIATED RESERVES		36,699	17,342	(35,210)	(303.03%)
**TOTAL OTHER SOURCES		36,699	17,342	(35,210)	(303.03%)
TOTAL GENERAL EMPLOYEE PENSION		36,699	50,544	6,830	(86.49%)

FUND **603**
DEPT **00**
DIVISION **00**

GENERAL EMPLOYEE PENSION REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025	
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
603-0000-361.10-08 INVESTMENT	NO AMOUNT BUDGETED	-	-	-
603-0000-367.01-00 SALE OF INVESTMENTS	NO AMOUNT BUDGETED	-	-	-
603-0000-367.02-00 UNREALIZED GAIN ON INVEST	ESTIMATED UNREALIZED GAINS/LOSSES	42,040	42,040	
603-0000-368.30-00 EMPLOYER CONTRIBUTIONS	ESTIMATED EMPLOYER & EMPLOYEE CONTRIBUTIONS	39,536	39,536	
603-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(74,746)	(74,746)	

FUND 603
DEPT 12
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
TRANSFERS AND OTHERS					
603-1201-512.91-25	RETIREMENT PAYMENTS	-	50,544	4,800	(90.50%)
603-1201-512.91-35	TERMINATION PAYMENTS	-	-	2,030	-%
* TRANSFERS AND OTHERS		-	50,544	6,830	(86.49%)
TOTAL MUNICIPAL POLICE PENSION		-	50,544	6,830	(86.49%)

FUND 603
DEPT 12
DIVISION 01

MUNICIPAL POLICE PENSION EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
603-1201-512.91-25 RETIREMENT PAYMENTS	ESTIMATED RETIREMENT PAYMENTS	4,800	4,800
603-1201-512.91-35 TERMINATION PAYMENTS	ESTIMATED TERMINATION PAYMENTS	-	2,030

FUND 605
DEPT 00
DIVISION 00

MILDRED HUNTER TRUST REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
605-0000-361.10-02	SBA INTEREST	568	20	405	1925.00%
**TOTAL INTEREST & OTHER INCOME		568	20	405	1925.00%
OTHER SOURCES					
605-0000-389.90-00	APPROPRIATED RESERVES	-	(20)	(405)	1925.00%
*APPROPRIATED RESERVES		-	(20)	(405)	1925.00%
**TOTAL OTHER SOURCES		-	(20)	(405)	1925.00%
TOTAL MILDRED HUNTER TRUST		568	-	-	-%

FUND **605**
DEPT **00**
DIVISION **00**

MILDRED HUNTER TRUST REVENUE JUSTIFICATION

				ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL		
605-0000-361.10-02 SBA INTEREST	ESTIMATED INTEREST EARNINGS	405	405	
605-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(405)	(405)	

FUND 605
DEPT 71
DIVISION

MILDRED HUNTER TRUST EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
	NO EXPENDITURES BUDGETED				

FUND 605
DEPT 71
DIVISION

MILDRED HUNTER TRUST EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
NO EXPENDITURES BUDGETED			

FUND 606
DEPT 00
DIVISION 00

WOODLEA PARK PLAYGROUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ESTIMATED REVENUE 2024-2025	% CHANGE OVER FY 23-24
INTEREST & OTHER INCOME					
606-0000-361.10-01	INTEREST INCOME	-	10	-	(100.00%)
606-0000-361.10-02	SBA INTEREST	792	-	565	-%
**TOTAL INTEREST & OTHER INCOME		792	10	565	5550.00%
OTHER SOURCES					
606-0000-389.90-00	APPROPRIATED RESERVES	-	(10)	(565)	5550.00%
*APPROPRIATED RESERVES		-	(10)	(565)	5550.00%
**TOTAL OTHER SOURCES		-	(10)	(565)	5550.00%
TOTAL WOODLEA PARK PLAYGROUND		792	-	-	-%

FUND **606**
DEPT **00**
DIVISION **00**

WOODLEA PARK PLAYGROUND REVENUE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
606-0000-361.10-01 INTEREST INCOME	NO AMOUNT BUDGETED	-	-
606-0000-361.10-02 SBA INTEREST	ESTIMATED INTEREST EARNINGS	565	565
606-0000-389.90-00 APPROPRIATED RESERVES	APPROPRIATE FOR RESERVES	(565)	(565)

FUND 606
DEPT 72
DIVISION

WOODLEA PARK PLAYGROUND FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	AUDITED ACTUALS 2022-2023	REVISED BUDGET 2023-2024	ADOPTED BUDGET 2024-2025	% CHANGE OVER FY 23-24
	NO EXPENDITURES BUDGETED				

FUND 606
DEPT 72
DIVISION

WOODLEA PARK PLAYGROUND EXPENDITURE JUSTIFICATION

			ADOPTED BUDGET 2024-2025
ACCOUNT DESCRIPTION	COMMENTS	DETAIL	
NO EXPENDITURE BUDGETED			

Appendices



CAPITAL LISTING

ALL FUNDS

Budget Summary		
ACCOUNT	ACCOUNT NO.	BUDGET
Total Land	XXX-XXXX-XXX.61-10	-
Total Building Additions/Replacements/Construction	XXX-XXXX-XXX.62-20	31,000
Total Street Sign Replacement	XXX-XXXX-XXX.63-10	-
Total Sidewalk Repair/Construction	XXX-XXXX-XXX.63-20	20,000
Total Paving	XXX-XXXX-XXX.63-30	400,000
Total Storm Drainage Repair	XXX-XXXX-XXX.63-40	-
Total Landscaping	XXX-XXXX-XXX.63-60	-
Total Traffic Signals	XXX-XXXX-XXX.63-70	-
Total Park Improvements	XXX-XXXX-XXX.63-80	-
Total Railroad Improvements	XXX-XXXX-XXX.63-91	-
Total Equipment Replacement	XXX-XXXX-XXX.64-10	664,795
Total Equipment Replacement - Vehicles	XXX-XXXX-XXX.64-11	877,767
Total Equipment Replacement - Computers	XXX-XXXX-XXX.64-13	44,000
Total New Equipment - Computers	XXX-XXXX-XXX.64-14	-
Total New Equipment	XXX-XXXX-XXX.64-15	227,000
Total Police Department Firearms	XXX-XXXX-XXX.64-16	1,700
Total New Equipment - Vehicles	XXX-XXXX-XXX.64-17	120,000
Total Durable Goods	XXX-XXXX-XXX.64-20	-
Total Software	XXX-XXXX-XXX.64-23	50,000
Total Future Projects	XXX-XXXX-XXX.64-25	1,961,912
Total Capital Grant Match	XXX-XXXX-XXX.64-50	-
Total Srf Reclaim - Phase 1	XXX-XXXX-XXX.65-71	-
Total Road Construction	XXX-XXXX-XXX.65-80	-
Total Standing Order - National Library	XXX-XXXX-XXX.66-10	6,000
Total Major Collection Books	XXX-XXXX-XXX.66-20	45,500
TOTAL CAPITAL EXPENDITURES - ALL FUNDS		4,449,674
Total Funding from Operations - Pay as you go		2,006,591
Total Funding from Infrastructure Sales Tax		896,083
Total Funding from Grants		-
Total Funding from Water/Wastewater Impacts		535,000
Total Funding from Police Impacts		-
Total Funding from Fire Impacts		120,000
Total Funding from P&R Impacts		-
Total Funding from Other		892,000
Total Funding from Debt Service		-
Total Funding from Capital Lease		-
TOTAL FUNDING		4,449,674

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2024
ALL CAPITAL ACCOUNTS			
LAND			
NO AMOUNT BUDGETED			
TOTAL LAND	XXX-XXXX-XXX.61-10		-
BUILDINGS			
PROPSHOP ROOF AND SIDING REPAIRS	405-4304-543.62-20	PAY AS YOU GO	25,000
WOOTON PARK SIDEWALK REPAIRS	405-4304-543.62-20	PAY AS YOU GO	6,000
TOTAL BUILDING ADDITIONS/REPLACEMENTS/CONSTRUCTION	XXX-XXXX-XXX.62-20		31,000
STREET SIGN REPLACEMENT			
NO AMOUNT BUDGETED			
TOTAL STREET SIGN REPLACEMENT	XXX-XXXX-XXX.63-10		-
SIDEWALK REPAIR/CONSTRUCTION			
SIDEWALK REPLACEMENT	001-4102-541.63-20	PAY AS YOU GO	20,000
TOTAL SIDEWALK REPAIR/CONSTRUCTION	XXX-XXXX-XXX.63-20		20,000
PAVING			
ROAD PAVING AND MICRORESURFACING	152-4102-541.63-30	INFRASTRUCTURE TAX	400,000
TOTAL PAVING	XXX-XXXX-XXX.63-30		400,000
STORM DRAINAGE REPAIR			
NO AMOUNT BUDGETED			
TOTAL STORM DRAINAGE REPAIR	XXX-XXXX-XXX.63-40		-
LANDSCAPING			
NO AMOUNT BUDGETED			
TOTAL LANDSCAPING	XXX-XXXX-XXX.63-60		-
TRAFFIC SIGNALS			
NO AMOUNT BUDGETED			
TOTAL TRAFFIC SIGNALS	XXX-XXXX-XXX.63-70		-
PARK IMPROVEMENTS			
NO AMOUNT BUDGETED			
TOTAL PARK IMPROVEMENTS	XXX-XXXX-XXX.63-80		-
RAILROAD IMPROVEMENTS			
NO AMOUNT BUDGETED			
TOTAL RAILROAD IMPROVEMENTS	XXX-XXXX-XXX.63-91		-
EQUIPMENT REPLACEMENT			
NETWORK FILE SERVER AND AGREGATE SWITCH	152-1302-513.64-10	INFRASTRUCTURE TAX	50,545
FUEL LEAK DETECTION MONITOR - PLANT 1 GENERATOR	401-3301-533.64-10	PAY AS YOU GO	20,000
PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
REPLACE 3 METERS WITH MACH 10	443-3301-533.64-10	OTHER	91,000
REPLACE TRUCK #615	402-3401-534.64-10	PAY AS YOU GO	165,000
EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	443-3501-535.64-10	OTHER	41,000
POLYMER SKID REPLACEMENT - END OF LIFE	443-3501-535.64-10	OTHER	30,000
INCUBATOR/OVEN/REFRIDGERATOR CONTINGENCY	401-3502-535.64-10	PAY AS YOU GO	7,000
TSS PROBE SYSTEM REPLACEMENT CONTINGENCY	401-3502-535.64-10	PAY AS YOU GO	8,500
DISSOLVED OXYGEN METER - CBOD ANALYSIS	401-3503-535.64-10	PAY AS YOU GO	7,000
LAB AUTOCLAVE - CONTINGENCY	401-3503-535.64-10	PAY AS YOU GO	15,000
REPLACEMENT PUMPS FOR LIFTSTATIONS	443-3504-535.64-10	OTHER	60,000
REPLACE GENERATOR AT LIFT STATION #15	443-3504-535.64-10	OTHER	50,000
ECO PARK FOUNTAIN REPLACEMENT	403-3801-538.64-10	PAY AS YOU GO	5,000
TRANSIT VAN FOR CUSTODIAL	152-4101-541.64-10	INFRASTRUCTURE TAX	36,750
REPLACE TRACTOR #437	152-7202-572.64-10	INFRASTRUCTURE TAX	28,000
TOTAL EQUIPMENT REPLACEMENT	XXX-XXXX-XXX.64-10		664,795
EQUIPMENT REPLACEMENT - VEHICLES			
REPLACEMENT VEHICLE \$115 CAB AND CHASSIS	152-1901-549.64-11	INFRASTRUCTURE TAX	59,558
FOUR NEW POLICE CARS AND OUTFITTING	152-2101-521.64-11	INFRASTRUCTURE TAX	212,000
REPLACEMENT GARBAGE TRUCK	402-3401-534.64-11	PAY AS YOU GO	417,979
REPLACE VEHICLE # 838 WITH NEW F150 TRUCK	401-3501-535.64-11	PAY AS YOU GO	44,000
REPLACE UTILITY BODY & CRANE	401-3504-535.64-11	PAY AS YOU GO	80,000
REPLACE 2006 4X4 (#452) WITH NEW VEHICLE	152-7201-572.64-11	INFRASTRUCTURE TAX	64,230
TOTAL EQUIPMENT REPLACEMENT - VEHICLES	XXX-XXXX-XXX.64-11		877,767
EQUIPMENT REPLACEMENT - COMPUTERS			
CITY-WIDE LAPTOP REPLACEMENT	001-1302-513.64-13	PAY AS YOU GO	44,000
TOTAL EQUIPMENT REPLACEMENT - COMPUTERS	XXX-XXXX-XXX.64-13		44,000
NEW EQUIPMENT - COMPUTERS			
NO AMOUNT BUDGETED			
TOTAL NEW EQUIPMENT - COMPUTERS	XXX-XXXX-XXX.64-14		-
NEW EQUIPMENT			
INSERTION VALVE PROGRAM	401-3302-533.64-15	PAY AS YOU GO	15,000
PUMPS FOR LIFTSTATION UPGRADES	401-3504-535.64-15	PAY AS YOU GO	30,000
ISOLATION VALVES INLINE FOR LS 38, 19	401-3504-535.64-15	PAY AS YOU GO	60,000
FREQUENCY SCADA RADIOS, CABLES, ANTENNAS	401-3504-535.64-15	PAY AS YOU GO	50,000
HIGH HEAD PROTABLE PUMP	401-3504-535.64-15	PAY AS YOU GO	72,000
TOTAL NEW EQUIPMENT	XXX-XXXX-XXX.64-15		227,000
POLICE DEPARTMENT FIREARMS			
FIREARMS FOR NEW HIRES	001-2101-521.64-16	PAY AS YOU GO	1,700
TOTAL POLICE DEPARTMENT FIREARMS	XXX-XXXX-XXX.64-16		1,700
NEW EQUIPMENT - VEHICLES			
RESCUE TRUCK FOR FIRE DEPARTMENT	111-2201-522.64-17	Fire Impacts	120,000
TOTAL NEW EQUIPMENT - VEHICLES	XXX-XXXX-XXX.64-17		120,000

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2024
DURABLE GOODS			
NO AMOUNT BUDGETED			
TOTAL DURABLE GOODS	XXX-XXXX-XXX.64-20		
SOFTWARE			
SCADA SOFTWARE UPGRADES	401-3504-535.64-23	PAY AS YOU GO	50,000
TOTAL SOFTWARE	XXX-XXXX-XXX.64-23		50,000
FUTURE PROJECTS			
ISBA UTILITY MASTER PLAN	441-3301-533.64-25	WATER IMPACTS	100,000
12" WATER MAIN EXTENSION FOR HOSPITAL	441-3301-533.64-25	WATER IMPACTS	160,000
AERATOR REHAB - SAFETY LADDER MODIFICATION	443-3301-533.64-25	OTHER	100,000
BASE READ PHASE 8	401-3302-533.64-25	PAY AS YOU GO	170,000
TEST AND PAINT FIRE HYDRANTS	401-3302-533.64-25	PAY AS YOU GO	65,000
DISTRIBUTION MAIN UPGRADES / RELOCATIONS	443-3302-533.64-25	OTHER	50,000
BELT PRESS REWIRE REHAB	401-3501-535.64-25	PAY AS YOU GO	20,000
LS 69 REPLACEMENT PANEL	401-3501-535.64-25	PAY AS YOU GO	30,000
EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	401-3501-535.64-25	PAY AS YOU GO	40,000
MIXER #4 REHAB	401-3501-535.64-25	PAY AS YOU GO	15,000
WWTP FACILITIES MASTER PLAN	441-3501-535.64-25	WW IMPACTS	150,000
ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	401-3504-535.64-25	PAY AS YOU GO	6,000
PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	401-3504-535.64-25	PAY AS YOU GO	32,000
SMOKE TEST - DEER ISLAND	401-3504-535.64-25	PAY AS YOU GO	60,000
LOW PRESSURE SEWER SYSTEM IN ISBA AREA	441-3504-535.64-25	WW IMPACTS	75,000
ISBA STUDY: EXTENSION OF SEWER LINES	441-3504-535.64-25	WW IMPACTS	50,000
LIFT STATION FENCING REHAB	443-3504-535.64-25	OTHER	10,000
SLIP LINING FOR LIFT STATIONS	443-3504-535.64-25	OTHER	50,000
LATERAL LINING	443-3504-535.64-25	OTHER	60,000
LIFT STATION REHABILITATION	443-3504-535.64-25	OTHER	300,000
STORMLINE REPAIRS	403-3801-538.64-25	PAY AS YOU GO	58,912
CEDAR CIRCLE DRAINAGE PROJECT	403-3801-538.64-25	PAY AS YOU GO	50,000
DEMOLITION OF FORMER PUBLIC WORKS FACILITY	001-4102-541.64-25	PAY AS YOU GO	180,000
CONSTRUCT TEMPORARY PARKING LOT AT FORMER PUBLIC WORKS FACILITY	001-4102-541.64-25	PAY AS YOU GO	85,000
DOUBLE DECKER PARKING GARAGE CONCEPT PLAN	152-4102-541.64-25	INFRASTRUCTURE TAX	45,000
TOTAL FUTURE PROJECTS	XXX-XXXX-XXX.64-25		1,961,912
CAPITAL GRANT MATCH			
NO AMOUNT BUDGETED			
TOTAL CAPITAL GRANT MATCH	XXX-XXXX-XXX.64-50		-
SRF RECLAIM - PHASE I			
NO AMOUNT BUDGETED			
TOTAL SRF RECLAIM - PHASE 1	XXX-XXXX-XXX.65-71		-
ROAD CONSTRUCTION			
NO AMOUNT BUDGETED			
TOTAL ROAD CONSTRUCTION	XXX-XXXX-XXX.65-80		-
STANDING ORDER - NATIONAL LIBRARY			
LARGE PRINT BOOKS, E-BOOKS, AND AUDIO BOOKS	001-7101-571.66-10	PAY AS YOU GO	6,000
TOTAL STANDING ORDER - NATIONAL LIBRARY	XXX-XXXX-XXX.66-10		6,000
MAJOR COLLECTION BOOKS			
PRINT COLLECTION FOR LIBRARY CIRCULATION	001-7101-571.66-20	PAY AS YOU GO	45,500
TOTAL MAJOR COLLECTION BOOKS	XXX-XXXX-XXX.66-20		45,500
TOTAL CAPITAL EXPENDITURES - ALL FUNDS*			4,449,674
Total Funding from Operations - Pay as you go			2,006,591
Total Funding from Infrastructure Sales Tax			896,083
Total Funding from Grants			-
Total Funding from Water/Wastewater Impacts			535,000
Total Funding from Police Impacts			-
Total Funding from Fire Impacts			120,000
Total Funding from P&R Impacts			-
Total Funding from Other			892,000
Total Funding from Debt Service			-
Total Funding from Capital Lease			-

**Other Funding Sources include State Revolving Loan Fund, Bond Financing, Police Automation, Bank Loans, FDOT and/or Grants.

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2024
GENERAL GOVERNMENT			
NO AMOUNT BUDGETED			
TOTAL GENERAL GOVERNMENT			-
FINANCE			
NO AMOUNT BUDGETED			
TOTAL FINANCE			-
INFORMATION TECHNOLOGY			
NETWORK FILE SERVER AND AGREGATE SWITCH	152-1302-513.64-10	INFRASTRUCTURE TAX	50,545
CITY-WIDE LAPTOP REPLACEMENT	001-1302-513.64-13	PAY AS YOU GO	44,000
TOTAL INFORMATION TECHNOLOGY			94,545
COMMUNITY DEVELOPMENT			
NO AMOUNT BUDGETED			
TOTAL COMMUNITY DEVELOPMENT			-
CITY CLERK			
NO AMOUNT BUDGETED			
TOTAL CITY CLERK			-
HUMAN RESOURCES			
NO AMOUNT BUDGETED			
TOTAL HUMAN RESOURCES			-
FLEET MAINTENANCE			
REPLACEMENT VEHICLE \$115 CAB AND CHASSIS	152-1901-549.64-11	INFRASTRUCTURE TAX	59,558
TOTAL FLEET MAINTENANCE			59,558
POLICE DEPARTMENT			
FOUR NEW POLICE CARS AND OUTFITTING	152-2101-521.64-11	INFRASTRUCTURE TAX	212,000
FIREARMS FOR NEW HIRES	001-2101-521.64-16	PAY AS YOU GO	1,700
TOTAL POLICE DEPARTMENT			213,700
CODE ENFORCEMENT			
NO AMOUNT BUDGETED			
TOTAL CODE ENFORCEMENT			-
FIRE DEPARTMENT			
RESCUE TRUCK FOR FIRE DEPARTMENT	111-2201-522.64-17	FIRE IMPACTS	120,000
TOTAL FIRE DEPARTMENT			120,000
ALS			
NO AMOUNT BUDGETED			
TOTAL ALS			-
FACILITIES MANAGEMENT			
TRANSIT VAN FOR CUSTODIAL	152-4101-541.64-10	INFRASTRUCTURE TAX	36,750
TOTAL FACILITIES MANAGEMENT			36,750
STREETS AND ROADS			
SIDEWALK REPLACEMENT	001-4102-541.63-20	PAY AS YOU GO	20,000
ROAD PAVING AND MICRORESURFACING	152-4102-541.63-30	INFRASTRUCTURE TAX	400,000
DEMOLITION OF FORMER PUBLIC WORKS FACILITY	001-4102-541.64-25	PAY AS YOU GO	180,000
CONSTRUCT TEMPORARY PARKING LOT AT FORMER PUBLIC WORKS FACILITY	001-4102-541.64-25	PAY AS YOU GO	85,000
DOUBLE DECKER PARKING GARAGE CONCEPT PLAN	152-4102-541.64-25	INFRASTRUCTURE TAX	45,000
TOTAL STREETS AND ROADS			730,000
ECONOMIC DEVELOPMENT			
NO AMOUNT BUDGETED			
TOTAL ECONOMIC DEVELOPMENT			-
LIBRARY			
LARGE PRINT BOOKS, E-BOOKS, AND AUDIO BOOKS	001-7101-571.66-10	PAY AS YOU GO	6,000
PRINT COLLECTION FOR LIBRARY CIRCULATION	001-7101-571.66-20	PAY AS YOU GO	45,500
TOTAL LIBRARY			51,500
PARKS MAINTENANCE			
REPLACE 2006 4X4 (#452) WITH NEW VEHICLE	152-7201-572.64-11	INFRASTRUCTURE TAX	64,230
TOTAL PARKS MAINTENANCE			64,230
Community Services			
REPLACE TRACTOR #437	152-7202-572.64-10	INFRASTRUCTURE TAX	28,000
TOTAL RECREATION			28,000
WATER TREATMENT			
FUEL LEAK DETECTION MONITOR - PLANT 1 GENERATOR	401-3301-533.64-10	PAY AS YOU GO	20,000
PLANTS EMERGENCY REPLACEMENT PUMPS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
PLANT EMERGENCY REPLACEMENT MOTORS - CONTINGENCY	443-3301-533.64-10	OTHER	25,000
REPLACE 3 METERS WITH MACH 10	443-3301-533.64-10	OTHER	91,000
ISBA UTILITY MASTER PLAN	441-3301-533.64-25	WATER IMPACTS	100,000
12" WATER MAIN EXTENSION FOR HOSPITAL	441-3301-533.64-25	WATER IMPACTS	160,000
AERATOR REHAB - SAFETY LADDER MODIFICATION	443-3301-533.64-25	OTHER	100,000
TOTAL WATER TREATMENT			521,000

CAPITAL LISTING SCHEDULE - ALL FUNDS

DESCRIPTION	GL ACCOUNT	FUNDING	FY 2024
WATER DISTRIBUTION			
INSERTION VALVE PROGRAM	401-3302-533.64-15	PAY AS YOU GO	15,000
BASE READ PHASE 8	401-3302-533.64-25	PAY AS YOU GO	170,000
TEST AND PAINT FIRE HYDRANTS	401-3302-533.64-25	PAY AS YOU GO	65,000
DISTRIBUTION MAIN UPGRADES / RELOCATIONS	443-3302-533.64-25	OTHER	50,000
TOTAL WATER DISTRIBUTION			300,000
WASTEWATER TREATMENT			
EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	443-3501-535.64-10	OTHER	41,000
POLYMER SKID REPLACEMENT - END OF LIFE	443-3501-535.64-10	OTHER	30,000
REPLACE VEHICLE # 838 WITH NEW F150 TRUCK	401-3501-535.64-11	PAY AS YOU GO	44,000
BELT PRESS REWIRE REHAB	401-3501-535.64-25	PAY AS YOU GO	20,000
LS 69 REPLACEMENT PANEL	401-3501-535.64-25	PAY AS YOU GO	30,000
EXPANSION JOINT REPLACEMENT - OXIDATION DITCHES	401-3501-535.64-25	PAY AS YOU GO	40,000
MIXER #4 REHAB	401-3501-535.64-25	PAY AS YOU GO	15,000
WWTP FACILITIES MASTER PLAN	441-3501-535.64-25	WW IMPACTS	150,000
TOTAL WASTEWATER TREATMENT			370,000
WASTEWATER REUSE			
INCUBATOR/OVEN/REFRIDGERATOR CONTINGENCY	401-3502-535.64-10	PAY AS YOU GO	7,000
TSS PROBE SYSTEM REPLACEMENT CONTINGENCY	401-3502-535.64-10	PAY AS YOU GO	8,500
TOTAL WASTEWATER REUSE			15,500
WASTEWATER LAB			
DISSOLVED OXYGEN METER - CBOD ANALYSIS	401-3503-535.64-10	PAY AS YOU GO	7,000
LAB AUTOCLAVE - CONTINGENCY	401-3503-535.64-10	PAY AS YOU GO	15,000
TOTAL WASTEWATER LAB			22,000
WASTEWATER COLLECTION			
REPLACEMENT PUMPS FOR LIFTSTATIONS	443-3504-535.64-10	OTHER	60,000
REPLACE GENERATOR AT LIFT STATION #15	443-3504-535.64-10	OTHER	50,000
REPLACE UTILITY BODY & CRANE	401-3504-535.64-11	PAY AS YOU GO	80,000
PUMPS FOR LIFTSTATION UPGRADES	401-3504-535.64-15	PAY AS YOU GO	30,000
ISOLATION VALVES INLINE FOR LS 38, 19	401-3504-535.64-15	PAY AS YOU GO	60,000
FREQUENCY SCADA RADIOS, CABLES, ANTENNAS	401-3504-535.64-15	PAY AS YOU GO	50,000
HIGH HEAD PROTABLE PUMP	401-3504-535.64-15	PAY AS YOU GO	72,000
SCADA SOFTWARE UPGRADES	401-3504-535.64-23	PAY AS YOU GO	50,000
ARV REPLACEMENT ON SEWER FORCE MAINS - PROGRAM	401-3504-535.64-25	PAY AS YOU GO	6,000
PIPE LINING FOR DAMAGED LINES AROUND LIFTSTATIONS	401-3504-535.64-25	PAY AS YOU GO	32,000
SMOKE TEST - DEER ISLAND	401-3504-535.64-25	PAY AS YOU GO	60,000
LOW PRESSURE SEWER SYSTEM IN ISBA AREA	441-3504-535.64-25	WW IMPACTS	75,000
ISBA STUDY: EXENSION OF SEWER LINES	441-3504-535.64-25	WW IMPACTS	50,000
LIFT STATION FENCING REHAB	443-3504-535.64-25	OTHER	10,000
SLIP LINING FOR LIFT STATIONS	443-3504-535.64-25	OTHER	50,000
LATERAL LINING	443-3504-535.64-25	OTHER	60,000
LIFT STATION REHABILITATION	443-3504-535.64-25	OTHER	300,000
TOTAL WASTEWATER COLLECTION			1,095,000
SOLID WASTE			
REPLACE TRUCK #615	402-3401-534.64-10	PAY AS YOU GO	165,000
REPLACEMENT GARBAGE TRUCK	402-3401-534.64-11	PAY AS YOU GO	417,979
TOTAL SOLID WASTE			582,979
STORM WATER			
ECO PARK FOUNTAIN REPLACEMENT	403-3801-538.64-10	PAY AS YOU GO	5,000
STORMLINE REPAIRS	403-3801-538.64-25	PAY AS YOU GO	58,912
CEDAR CIRCLE DRAINAGE PROJECT	403-3801-538.64-25	PAY AS YOU GO	50,000
TOTAL STORM WATER			113,912
Right-of-Way			
NO AMOUNT BUDGETED			
TOTAL RIGHT-OF-WAY			-
SEAPLANE BASE			
PROPSHOP ROOF AND SIDING REPAIRS	405-4304-543.62-20	PAY AS YOU GO	25,000
WOOTON PARK SIDEWALK REPAIRS	405-4304-543.62-20	PAY AS YOU GO	6,000
TOTAL SEAPLANE BASE			31,000
PAVILION			
NO AMOUNT BUDGETED			
TOTAL PAVILION			-
TOTAL CAPITAL EXPENDITURES - ALL FUNDS			4,449,674

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

OVERVIEW OF REQUESTED PROJECTS

CAPITAL PROGRAM DEFINED

The Government Finance Officer's Association defines "capital assets" as assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. A "Capital Improvement Program" is a plan for capital expenditures to be incurred each year over a fixed period of several years (usually five or six) setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of paying for those expenditures.

SUMMARY OF RECOMMENDED PROJECTS

The adopted 2024-2029 Capital Improvement Plan includes **280** Capital Projects (including capital equipment) with a total value of **\$82,683,808**. The following represents the percentage of total funding that each defined category will need allocated: Beautification **2.6%**, Economic Development **6.7%**, Public Buildings & Facilities **9.3%**, Parks & Recreation **3.9%**, Transportation Improvements **11.1%**, Potable Water Facilities **20.7%**, Reuse Water **6.3%**, Wastewater Facilities **21.7%**, Solid Waste Collections **2.7%**, Stormwater **1.4%**, and General Government Capital Equipment **13.6%**.

Seventeen (17) Revenue Sources have been identified as possible funding sources Utilizing five types of financing options: pay-as-you-go, debt issuance, capital lease, grants, and mixed (a combination of several funding sources).

SUMMARY OF MAJOR PROGRAMS

The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major category for each of the five years covered by the Capital Improvement Program.

Table 1
Capital Improvement Program
2023/24 - 2028/29
Summary of Recommended Capital Projects by Function

Program	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
1 Beautification	-	-	2,110,000	19,354	18,500	-	2,147,854
2 Economic Development	-	990,040	540,000	4,000,000	-	-	5,530,040
3 Public Buildings & Facilities	281,682	310,000	4,834,125	1,069,300	591,700	565,600	7,652,407
4 Parks & Recreation	625,000	-	1,862,944	528,600	100,000	100,000	3,216,544
5 Transportation	692,797	420,000	5,585,350	825,000	825,000	825,000	9,173,147
6 Water Facilities & Improvements	407,500	15,321,000	-	-	1,415,000	-	17,143,500
7 Wastewater Facilities & Improvements	1,362,900	2,987,000	2,241,000	9,693,000	1,696,000	-	17,979,900
8 Water Reuse/Reclamation	-	15,500	-	1,725,000	3,450,000	-	5,190,500
9 Solid Waste	-	582,979	953,379	220,000	417,979	75,000	2,249,337
10 Stormwater	224,282	113,912	700,000	100,000	-	-	1,138,194
11 General Government	781,120	697,583	5,257,673	1,483,839	1,721,425	1,312,045	11,253,685
Total Programs	4,375,281	21,438,014	24,084,471	19,664,093	10,235,604	2,877,645	\$ 82,675,108

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

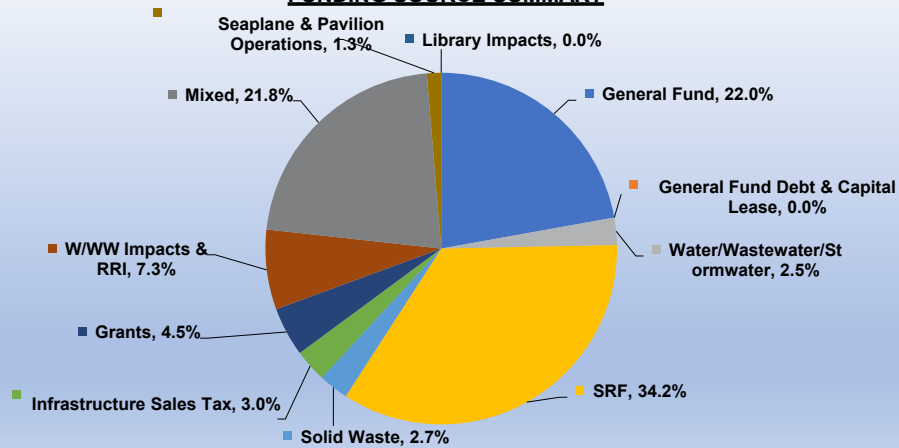
Table 2
Capital Improvement Program
2023/24 - 2028/29
Schedule of Capital Projects by Recommended Funding Source

Funding Source			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
1	General	Pay-as-you-go General Oper	735,477	1,435,290	12,335,311	1,480,948	1,261,980	965,500	\$ 18,214,506
3	Water/Wastewater	Pay-as-you-go W/WW Oper	502,500	866,500	56,000	48,000	51,000	-	1,524,000
4	State Revolving Loan Fund/USDA ¹	Debt W/WW Debt	-	16,000,000	2,100,000	9,000,000	1,200,000	-	28,300,000
5	Capital Lease	Capital Lease	-	-	-	-	-	-	-
6	Solid Waste	Pay-as-you-go Solid Waste Oper	-	582,979	953,379	220,000	417,979	75,000	2,249,337
7	Stormwater	Pay-as-you-go Stormwater Oper	224,282	113,912	100,000	100,000	-	-	538,194
8	Police & Fire Impact Fees	Pay-as-you-go Pub Sfty Imp	-	-	-	-	-	-	-
9	Park Impacts	Pay-as-you-go Park Impacts	334,800	-	-	200,000	-	-	534,800
10	Infrastructure Sales Tax	Pay-as-you-go Sales Tax	227,528	431,333	368,145	534,145	367,145	537,145	2,465,441
11	Grants	Grants Grants	-	-	2,389,736	800,000	317,500	200,000	3,707,236
12	Water/Wastewater Impacts ²	Pay-as-you-go W/WW Impacts	225,000	505,000	125,000	125,000	1,125,000	-	2,105,000
13	Water/Wastewater Renewal & Replacement	Pay-as-you-go W/WW RR&I	1,042,900	1,072,000	560,000	520,000	735,000	-	3,929,900
15	Mixed (various funding sources to be determined)	Mixed Mixed	1,072,797	400,000	4,080,000	6,625,000	4,750,000	1,100,000	18,027,797
16	Pavilion Operations	Pay-as-you-go Pavilion Oper	9,997	-	216,000	11,000	10,000	-	246,997
17	Seaplane Operations	Pay-as-you-go Seaplane Oper	-	31,000	800,900	-	-	-	831,900
Total Funding Sources			4,375,281	21,438,014	24,084,471	19,664,093	10,235,604	2,877,645	\$ 82,675,108

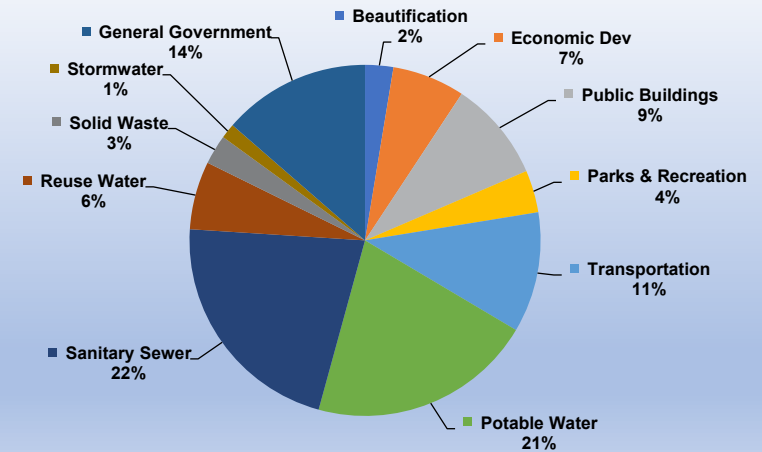
¹Impact Fees will be used to offset debt service obligations for the SRF projects, therefore W/WW Impact projects may need to be held until sufficient resources exist

²Impact Fee Projects listed above have not been included in the fund schedule for expenditures for Water/Wastewater as funding will need to be determined on a year to year basis due to debt and cash flow variables

FUNDING SOURCE SUMMARY



FIVE YEAR CAPITAL CATEGORY PERCENTAGES



**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

**Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source**

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
<u>Beautification</u>										
937	St. Clair Abrams Corridor Beautification Project Construction and design	4102	GEN	-	-	2,105,000	-	-	-	2,105,000
631	Main Street Beautification	7201	GEN	-	-	5,000	-	-	-	5,000
847	Flagpoles And Flags For Cemetery Veteran's Memorial	7201	GEN	-	-	-	-	18,500	-	18,500
848	Landscaping For Road Frontage At Cemetery	7201	GEN	-	-	-	19,354	-	-	19,354
Total Beautification				-	-	2,110,000	19,354	18,500	-	2,147,854
<u>Economic Development</u>										
9	Ruby Street Event power installation	5901	GEN	-	-	140,000	-	-	-	140,000
55	Parking Garage (East Main Street) Design & Engineering	5901	MIXED	-	-	400,000	-	-	-	400,000
55	Parking Garage (East Main Street) Construction	5901	MIXED	-	-	-	4,000,000	-	-	4,000,000
1106	West End Parking Phase 1, 2, & 3	5901	GEN	-	990,040	-	-	-	-	990,040
Total Economic Development				-	990,040	540,000	4,000,000	-	-	5,530,040
<u>Public Buildings & Facilities</u>										
<u>Projects</u>										
955	Re-Shingle Roof Woodlea Sports Concession Stand	4101	GEN	-	-	30,225	-	-	-	30,225
1045	Pavilion Pier Railing Structural Improvements	4101	GEN	-	-	20,000	-	-	-	20,000
1046	Roof Repair - Water Plant #4 Control Building	4101	GEN	-	-	42,000	-	-	-	42,000
1047	Public Safety Building Structural Exterior Repairs	4101	GEN	-	-	75,000	-	-	-	75,000
1048	Pavilion Roof Top Unit Replacement	4101	GEN	-	-	140,000	-	-	-	140,000
989	Pocket Parking Lot City Hall	4102	GEN	-	-	65,000	-	-	-	65,000
1049	Demolition of Existing Public Works Building	4102	GEN	-	180,000	-	-	-	-	180,000
1050	Temporary Parking Lot at Former Public Works Facility (52 spaces)	4102	GEN	-	85,000	-	-	-	-	85,000
1051	Double Decker Parking Garage Concept Plan	4102	SALES TAX	-	45,000	-	-	-	-	45,000
144	Wooton Park Restroom Rehabilitation & Storage	4304	SEAPLANE OPER	-	-	200,000	-	-	-	200,000
577	Repaving of SPB Property	4304	MIXED	-	-	75,000	-	-	-	75,000
886	Dock/pier Replacement	4304	SEAPLANE OPER	-	-	425,000	-	-	-	425,000
990	Refrigeration Unit Replacement	4304	SEAPLANE OPER	-	-	45,900	-	-	-	45,900
750	Grant for Landscaping at Tavares Recreation Park	7201	GRANTS	-	-	-	-	300,000	200,000	500,000
751	Greenhouse for Annuals	7201	GEN	-	-	39,200	-	-	-	39,200
784	Tavares Nature Park (JPA)	7201	GRANTS	-	-	220,000	-	-	-	220,000

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
Public Buildings & Facilities (continued)										
788	Columbarium, cremation structure (4 walls of 60 niches)	7201	GEN	-	-	77,600	-	-	-	77,600
789	Added landscaping/Trees to Cemetery	7201	GEN	-	-	7,200	8,100	9,200	10,400	34,900
790	Granite cemetery section markers	7201	GEN	-	-	-	9,200	5,000	5,200	19,400
851	Veteran's Memorial Plan for Wall, Columbarium, Design	7201	GEN	-	-	35,000	-	-	-	35,000
852	Veteran's Memorial Surveying	7201	GEN	-	-	6,500	-	-	-	6,500
887	Veteran's Memorial Construction	7201	GEN	-	-	-	241,000	-	-	241,000
888	Tavares Nature Park Pier Rebuild	7201	GEN	-	-	860,200	-	-	-	860,200
891	Design and Construction of Kiosk for Tavares Recreation Park	7201	GRANTS	-	-	-	-	17,500	-	17,500
892	Design and Construction of Kiosk for Summerall Park	7201	GRANTS	-	-	19,000	-	-	-	19,000
957	Repairs to Squibb Park Boardwalk	7201	GEN	6,025	-	-	-	-	-	6,025
958	Tavares Nature Park Pier Demolition	7201	GEN	-	-	75,300	-	-	-	75,300
960	Aesop's Tennis Court Resurfacing	7201	GEN	15,660	-	-	-	-	-	15,660
776	Senior Center (Design, engineering, permitting & construction)	7202	GEN	-	-	1,850,000	-	-	-	1,850,000
786	Woodlea Sports Park construction - concession/restrooms / youth ball field	7202	GRANTS	-	-	200,000	800,000	-	-	1,000,000
991	Major St. Clair Abrams Honorary Project	7202	GEN	250,000	-	-	-	-	-	250,000
611	Wooton Park Archway	7401	SEAPLANE OPER	-	-	75,000	-	-	-	75,000
992	Wooton Park Restroom electronic locks and installation	7401	MIXED	-	-	20,000	-	-	-	20,000
993	Wooton Park toilet fixture modernization for west side boat ramp restroom	7401	MIXED	-	-	15,000	-	-	-	15,000
1053	Seaplane Base Security System Design & Construct	4304	Mixed	-	-	-	-	250,000	-	250,000
1054	Seaplane Base Fuel Farm Improvements Design & Construct	4304	Mixed	-	-	-	-	-	350,000	350,000
Equipment										
155	Pier Lighting for Guest Safety	7501	PAVILION OPER	-	-	13,000	-	-	-	13,000
893	Trolley Retrofit	7501	PAVILION OPER	-	-	100,000	-	-	-	100,000
895	Exterior Staircases and Railings Re-painted	7501	PAVILION OPER	-	-	-	11,000	-	-	11,000
897	Audio Visual System Upgrades	7501	PAVILION OPER	-	-	-	-	10,000	-	10,000
899	Exterior Caulking	7501	PAVILION OPER	-	-	15,000	-	-	-	15,000
903	Exterior Venue Painting	7501	PAVILION OPER	-	-	75,000	-	-	-	75,000
904	Interior Staircases Refinished	7501	PAVILION OPER	-	-	13,000	-	-	-	13,000
961	Trolley Retrofit Design	7501	PAVILION OPER	-	-	-	-	-	-	-
963	Pier Fence	7501	PAVILION OPER	-	-	-	-	-	-	-
994	Replacement of Exterior LED's	7501	PAVILION OPER	9,997	-	-	-	-	-	9,997
Total Public Buildings & Facilities				281,682	310,000	4,834,125	1,069,300	591,700	565,600	7,652,407

CITY OF TAVARES

FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
Parks & Recreation										
<u>Projects</u>										
995	CCTV Security Improvements (select locations see budget)	1302	GEN	-	-	264,078	100,000	100,000	100,000	564,078
1041	Wooton Park West Turf Parking Stabilization Project	5901	PARKS	-	-	-	200,000	-	-	200,000
617	Ingraham Park Picnic Tables	7201	GEN	-	-	7,933	-	-	-	7,933
620	Aesop's Park Rubberized Running Trail	7201	GEN	-	-	-	49,000	-	-	49,000
621	Aesop's Park Aeration Fountain	7201	GEN	-	-	-	10,000	-	-	10,000
857	Tavares Nature Park Pier design & permitting FWC	7201	GEN	-	-	-	32,600	-	-	32,600
1055	Masterplanning for Wekiva Trail	7201	GEN	-	-	125,000	-	-	-	125,000
1056	ADA Path and Lighting f/Lake Becky Aesop's Park	7201	GRANTS	-	-	500,000	-	-	-	500,000
486	Shuffleboard Courts Roofing or Shade Structure	7202	GEN	-	-	120,000	-	-	-	120,000
599	Woodlea Sports Park Ball Field Parking/Access Road and New Construc	7202	MIXED	525,000	-	-	-	-	-	525,000
855	Upgrade Ball Field Lighting - Woodlea Sports Park Phase II/III	7202	SALES TAX	-	-	181,000	137,000	-	-	318,000
905	Ingraham Center parking lot and drive around improvements	7202	GEN	-	-	45,000	-	-	-	45,000
1042	Woodlea Sports Complex Laser Grade and Level Ballfields	7202	GEN	100,000	-	-	-	-	-	100,000
1057	Woodlea Sports Park Maintenance Barn Safety Fencing	7202	GEN	-	-	5,000	-	-	-	5,000
1059	Wooton Park East Side Modernization	7401	MIXED	-	-	20,000	-	-	-	20,000
1060	Boat Ramp & Marina Parking Entrance Improvement	7401	MIXED	-	-	25,000	-	-	-	25,000
<u>Equipment</u>										
1061	Floating Beemat Islands for Public Works Facility	7201	GEN	-	-	72,000	-	-	-	72,000
1062	Floating Beemat Islands for Aesop's Park	7201	GEN	-	-	72,000	-	-	-	72,000
1063	Ingraham Park Replacement Playground	7201	GEN	-	-	60,000	-	-	-	60,000
1064	Aesop's Park Picnic Tables	7201	GEN	-	-	7,933	-	-	-	7,933
1065	New Signage for Parks	7201	GEN	-	-	316,000	-	-	-	316,000
1066	Tavares Recreation Park Sign Breakaway	7201	GEN	-	-	15,000	-	-	-	15,000
480	Replace scoreboards on youth fields at Woodlea Sports Park	7202	GEN	-	-	10,000	-	-	-	10,000
907	Install new scoreboards on adult fields at Woodlea Sports Park	7202	GEN	-	-	17,000	-	-	-	17,000
Total Parks & Recreation				625,000	-	1,862,944	528,600	100,000	100,000	3,216,544
Transportation										
<u>Projects</u>										
17	Sidewalks - Repair, Construction, & Grinding	4102	GEN	20,000	20,000	75,000	75,000	75,000	75,000	340,000
19	Alleyway Improvements	4102	GEN	-	-	2,062,350	-	-	-	2,062,350
65	Road Paving Improvements Construction	4102	MIXED	341,297	400,000	750,000	750,000	750,000	750,000	3,741,297
13	West Main Street Gateway Feature	4102	MIXED	206,500	-	-	-	-	-	206,500
396	West Main Streetscape - Engineering & Construction Oversight	4102	MIXED	-	-	175,000	-	-	-	175,000
396	West Main Streetscape - Construction	4102	MIXED	-	-	1,800,000	-	-	-	1,800,000
861	Street Name Sign Upgrade - Branding Initiative	4102	GEN	-	-	78,000	-	-	-	78,000
908	Wekiva Trail Seg. 1 & 5 - Lake County Interest (cost share)	4102	GEN	-	-	40,000	-	-	-	40,000
909	Wells Avenue Bridge Rehabilitation - Design, Bidding, Grant Assistance	4102	GEN	-	-	110,000	-	-	-	110,000
910	Wells Avenue Bridge Rehabilitation - Construction and CEI	4102	GRANTS	-	-	350,000	-	-	-	350,000
911	Wood Avenue Pedestrian Improvement Project	4102	GEN	-	-	70,000	-	-	-	70,000
997	East Carolina Street Design and Construction	4102	GEN	-	-	75,000	-	-	-	75,000
998	Slim Haywood Road Sidewalk and Street Light Improvements	4102	GEN	125,000	-	-	-	-	-	125,000
Total Transportation				692,797	420,000	5,585,350	825,000	825,000	825,000	9,173,147

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
Water Facilities & Improvements										
<u>Projects</u>										
29	Move Wells 3&4 from Downtown (design, construction)	3301	SRF	-	4,500,000	-	-	-	-	4,500,000
492	Water Main - 1700 ft. Along Lake Dora Ave	3301	W/WW RR&I	-	-	-	-	215,000	-	215,000
494	ISBA Utility Master Plan	3301	IMPACTS	100,000	100,000	-	-	-	-	200,000
174	Distribution Main Upgrades / Relocations	3302	W/WW RR&I	50,000	50,000	-	-	-	-	100,000
503	WM Old 441 David Walker to Bay Expansion	3302	SRF	-	-	-	-	1,200,000	-	1,200,000
730	Base Read Phases 6-8	3301	W/WW	125,000	170,000	-	-	-	-	295,000
841	Avalon Booster Pump Station (Permanent) - Construction 2 3	3301	SRF	-	10,000,000	-	-	-	-	10,000,000
1067	Test and Paint Fire Hydrants	3302	W/WW	-	65,000	-	-	-	-	65,000
1068	12" water main extension for Hospital	3302	IMPACTS	-	160,000	-	-	-	-	160,000
1069	Aerator Rehab - Safety Ladder Modification	3302	W/WW RR&I	-	100,000	-	-	-	-	100,000
<u>Equipment</u>										
342	Emergency Replacement Pumps	3301	W/WW RR&I	25,000	25,000	-	-	-	-	50,000
343	Emergency Replacement Motors	3301	W/WW RR&I	25,000	25,000	-	-	-	-	50,000
977	4 Fluoride Pumps for Plants 1 and 4	3301	W/WW	16,000	-	-	-	-	-	16,000
978	Extend Fence at Plant 4	3301	W/WW RR&I	45,000	-	-	-	-	-	45,000
162	6", 8", 10", & 12" Insertion Valves	3302	W/WW	15,000	15,000	-	-	-	-	30,000
811	Stump Grinder - Walk behind (Split with Water and Right-of-Way)	3302	W/WW	6,500	-	-	-	-	-	6,500
1070	Fuel Leak Detection Monitor - Plant 1 generator	3301	W/WW	-	20,000	-	-	-	-	20,000
1071	Replace 3 meters w/ Mach 10	3302	W/WW RR&I	-	91,000	-	-	-	-	91,000
Total Water Facilities & Improvements				407,500	15,321,000	-	-	1,415,000	-	17,143,500
Wastewater Facilities & Improvements										
<u>Projects</u>										
46	Woodlea WWTF Expansion / Upgrades Design	3501	SRF	-	1,500,000	1,500,000	-	-	-	3,000,000
46	Woodlea WWTF Expansion / Upgrades Construction	3501	SRF	-	-	-	9,000,000	-	-	9,000,000
979	WWTP Reject System Rehab	3501	W/WW RR&I	-	-	-	-	-	-	-
186	ISBA Study: Extension of Sewer Lines	3504	IMPACTS	50,000	50,000	50,000	50,000	50,000	-	250,000
70	Lift Station Fencing	3504	W/WW RR&I	10,000	10,000	10,000	10,000	10,000	-	50,000
188	Low Pressure Sewer System	3504	IMPACTS	75,000	75,000	75,000	75,000	75,000	-	375,000
521	WM Old 441 David Walker to Bay Expansion	3504	IMPACTS	-	-	-	-	1,000,000	-	1,000,000
867	Pipe Lining	3504	W/WW	32,000	32,000	38,000	42,000	45,000	-	189,000
868	Slip Lining	3504	W/WW RR&I	50,000	50,000	60,000	60,000	60,000	-	280,000
980	Radio Path Study Scada	3504	W/WW	-	-	-	-	-	-	-
981	LS 38 Force Main Bypass Capacity Study	3504	IMPACTS	-	-	-	-	-	-	-
986	SCADA Software / Hardware Upgrades	3504	W/WW	100,000	-	-	-	-	-	100,000
999	Lateral Lining	3504	W/WW RR&I	60,000	60,000	-	-	-	-	120,000
1000	WWTP Facilities Master Plan	3501	W/WW RR&I	100,000	150,000	-	-	-	-	250,000
1072	Scada Software Upgrades	3504	W/WW	-	50,000	-	-	-	-	50,000
<u>Equipment</u>										
185	Replace Motors, Pumps - Woodlea & Caroline	3501	W/WW RR&I	50,000	-	50,000	50,000	50,000	-	200,000
288	Breakers and Drivers	3501	W/WW RR&I	30,000	-	30,000	30,000	30,000	-	120,000

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
<u>Wastewater Facilities & Improvements (continued)</u>										
189	Replacement Pumps for Lift Stations	3504	W/WW RR&I	45,000	60,000	45,000	45,000	45,000	-	240,000
273	Pumps for Lift Station Upgrades	3504	W/WW RR&I	30,000	30,000	40,000	-	-	-	100,000
190	Electrical Control Panels for Lift Stations	3504	W/WW RR&I	49,000	-	25,000	25,000	25,000	-	124,000
280	Lift Station Rehabilitation	3504	W/WW RR&I	298,900	300,000	300,000	300,000	300,000	-	1,498,900
518	ARV Replacement on Sewer Force Mains	3504	W/WW	6,000	6,000	6,000	6,000	6,000	-	30,000
872	Isolation valves - LS 38, 19	3504	W/WW	60,000	60,000	-	-	-	-	120,000
919	Laboratory Autoclave - Contingency	3503	W/WW	15,000	-	-	-	-	-	15,000
982	Replace Lateral Inspection Camera	3504	W/WW	-	-	12,000	-	-	-	12,000
983	LS 11 Force Main Bypass	3504	W/WW	-	-	-	-	-	-	-
984	Replace 3rd Pump at LS 65	3504	W/WW RR&I	65,000	-	-	-	-	-	65,000
1001	LS 38 Force Main Bypass	3504	W/WW	-	-	-	-	-	-	-
1002	Generator - LS 31	3504	W/WW RR&I	45,000	-	-	-	-	-	45,000
1003	Replace 829 w/ New F450 chassis	3504	W/WW	63,000	-	-	-	-	-	63,000
1004	Replace 823 w/ new F250, upgraded utility bed	3504	W/WW	64,000	-	-	-	-	-	64,000
1005	Generator - LS 47	3504	W/WW RR&I	65,000	-	-	-	-	-	65,000
1073	Replace 838 W/ New F150 Truck (Lab)	3501	W/WW	-	44,000	-	-	-	-	44,000
1074	Belt Press Rewire Rehab	3501	W/WW	-	20,000	-	-	-	-	20,000
1075	LS 69 Replacement Panel	3501	W/WW	-	30,000	-	-	-	-	30,000
1076	Mixer #4 Rehab	3501	W/WW	-	15,000	-	-	-	-	15,000
1077	Expansion Joint Replacement - Oxidation Ditches	3501	W/WW	-	40,000	-	-	-	-	40,000
1078	Expansion Joint Replacement - Oxidation Ditches	3501	W/WW RR&I	-	41,000	-	-	-	-	41,000
1079	Polymer Skid Replacement	3501	W/WW RR&I	-	30,000	-	-	-	-	30,000
1080	Dissolved Oxygen Meter - Cbod Analysis	3503	W/WW	-	7,000	-	-	-	-	7,000
1081	Lab Autoclave - Contingency	3503	W/WW	-	15,000	-	-	-	-	15,000
1082	Replace Utility Body & Crane - 829	3504	W/WW	-	80,000	-	-	-	-	80,000
1083	Frequency Scada Radios, Cables, Antennas	3504	W/WW	-	50,000	-	-	-	-	50,000
1103	High Head Portable Pump	3504	W/WW	-	72,000	-	-	-	-	72,000
1104	Smoke Test - Deer Island	3504	W/WW	-	60,000	-	-	-	-	60,000
1105	Replace Generator - Ls 15	3504	W/WW RR&I	-	50,000	-	-	-	-	50,000
Total Wastewater Facilities & Improvements				1,362,900	2,987,000	2,241,000	9,693,000	1,696,000	-	17,979,900
<u>Reuse/Reclaim Water</u>										
<u>Projects</u>										
11	Reclaimed Water Service Area Expansion (Design & Construction)	3502	MIXED	-	-	-	1,725,000	3,450,000	-	5,175,000
<u>Equipment</u>										
292	Incubator/Oven/Refrigerator Replacement (Contingency)	3502	W/WW	-	7,000	-	-	-	-	7,000
837	TSS probe system replacement for secondary TSS analyzer	3502	W/WW	-	8,500	-	-	-	-	8,500
Total Reclaimed/Reuse				-	15,500	-	1,725,000	3,450,000	-	5,190,500
<u>Solid Waste</u>										
<u>Equipment</u>										
48	Garbage Trucks/Equip Vehicle #623	3401	SOLID WASTE	-	-	-	60,000	-	-	60,000
300	Refurbish Auto Automated Side-Loader #626	3401	SOLID WASTE	-	-	60,000	-	-	-	60,000
378	Refurbish Claw Truck #627	3401	SOLID WASTE	-	-	50,000	-	-	-	50,000
379	Claw Truck Replacement #622	3401	SOLID WASTE	-	-	-	160,000	-	-	160,000
745	Garbage Truck Replacement #621	3401	SOLID WASTE	-	417,979	-	-	-	-	417,979
873	Garbage Truck Replacement #624	3401	SOLID WASTE	-	-	417,979	-	-	-	417,979
926	Replace Floor in Truck #624	3401	SOLID WASTE	-	-	15,000	-	-	-	15,000

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
Solid Waste (continued)										
964	Garbage Truck Replacement #615	3401	SOLID WASTE	-	165,000	-	-	-	-	165,000
965	Garbage Truck Replacement #625	3401	SOLID WASTE	-	-	-	-	417,979	-	417,979
1084	SB-2 Duel Bin Cart Washing Trailer	3401	SOLID WASTE	-	-	90,000	-	-	-	90,000
1085	Refurbish Automated Side-Loader #630	3401	SOLID WASTE	-	-	-	-	-	75,000	75,000
1086	Roll-Off Truck	3401	SOLID WASTE	-	-	200,000	-	-	-	200,000
1087	Roll-Off Dumpsters	3401	SOLID WASTE	-	-	100,000	-	-	-	100,000
1088	6 APX900 800MHZ Portable Radio's & Chargers	3401	SOLID WASTE	-	-	20,400	-	-	-	20,400
Total Solid Waste				-	582,979	953,379	220,000	417,979	75,000	2,249,337
Stormwater										
<u>Projects</u>										
874	Lakeview Drainage Improvements	3801	STORMWATER	-	-	-	-	-	-	-
927	Dykes Dr Drainage Improvement (Construction)	3801	STORMWATER	-	-	100,000	100,000	-	-	200,000
985	Storm line Repairs, Lining, Etc. Throughout City	3801	STORMWATER	77,782	58,912	-	-	-	-	136,694
1006	St Clair Abrams Canal Drainage Improvements	3801	SRF	-	-	600,000	-	-	-	600,000
1089	Cedar Circle Drainage Project	3801	STORMWATER	-	50,000	-	-	-	-	50,000
<u>Equipment</u>										
811	Stump Grinder - Walk behind (Split with Water and Right-of-Way)	3803	STORMWATER	6,500	-	-	-	-	-	6,500
1007	Eco Park fountain replacement	3801	STORMWATER	5,000	5,000	-	-	-	-	10,000
1008	Replace 359 w/ new F150 crew cab	3801	STORMWATER	65,000	-	-	-	-	-	65,000
1009	Replace 1995 F350 Dump (353) w/ F350 Dump Truck	3803	STORMWATER	70,000	-	-	-	-	-	70,000
Total Stormwater				224,282	113,912	700,000	100,000	-	-	1,138,194
General Government										
171	UB Line Printer Replacement	1301	GEN	-	-	-	20,000	-	-	20,000
172	Mobile Lite Filing Solution	1301	GEN	-	-	-	8,000	-	-	8,000
228	Replacement Truck	1301	GEN	-	-	55,000	-	-	-	55,000
602	SUPERION (H.T.E/SunGard) Work Orders	1301	GEN	-	-	60,000	-	-	-	60,000
932	City Wide Warehouse Facility - (Design Portion)	1301	MIXED	-	-	-	-	300,000	-	300,000
604	Network Server Replacement	1302	SALES TAX	-	-	85,000	175,000	225,000	275,000	760,000
1011	Network Improvements	1302	SALES TAX	60,000	50,545	102,145	122,145	142,145	162,145	639,125
1013	Rewire Aging Network Cables in City Hall Offices	1302	GEN	-	-	75,000	-	-	-	75,000
1014	2024 Ford Transit Cargo Van Replace 2005 Ford Escape Vehicle #008	1302	GEN	-	-	61,690	-	-	-	61,690
1043	City-wide computer replacement	1302	GEN	100,000	44,000	120,000	140,000	150,000	160,000	714,000
1015	800MHz Radios	1501	GEN	-	-	12,900	-	-	-	12,900
1090	Ford Escape (Replace 2005 Ford Escape)	1501	GEN	-	-	29,630	-	-	-	29,630
988	HRIS/Payroll Software	1701	GEN	-	-	65,000	40,000	50,000	-	155,000
400	Vehicle Replacement #112 Truck	1901	SALES TAX	60,108	-	-	-	-	-	60,108
416	A/C Recovery Unit Replacement	1901	GEN	6,000	-	-	-	-	-	6,000
935	A/C Recovery Unit For R1234YF Refrigerant	1901	GEN	8,000	-	-	-	-	-	8,000
946	Floor Scrubber	1901	MIXED	-	-	-	-	-	-	-
1016	Vehicle #112 Utility Body Replacement	1901	GEN	-	-	-	-	-	-	-
1017	Vehicle #112 Crane Replacement	1901	SALES TAX	22,300	-	-	-	-	-	22,300
1091	Vehicle #115 Cab and Chassis Replacement	1901	SALES TAX	-	59,558	-	-	-	-	59,558
132	Police Vehicles	2101	SALES TAX	-	212,000	-	100,000	-	100,000	412,000
226	Sign board	2101	GEN	-	-	40,000	-	-	-	40,000
233	Unmarked police Vehicles	2101	GEN	-	-	-	-	50,000	-	50,000
969	Drone	2101	GEN	-	-	-	-	-	-	-

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
General Government (continued)										
970	ATV	2101	GEN	-	-	30,000	-	-	-	30,000
1018	Floating Dock	2101	GEN	-	-	6,000	-	-	-	6,000
79	Fire Inspector Vehicle Replacement	2201	GEN	-	-	65,000	-	-	-	65,000
877	Resurface the bay floor at Station 29	2201	GEN	-	-	20,000	-	-	-	20,000
1019	Fire Chief Vehicle Replacement	2201	GEN	-	-	70,000	-	-	-	70,000
1020	Battalion Chief Vehicle Replacement	2201	GEN	-	-	-	70,000	-	-	70,000
1021	Self-Contained Breathing Apparatus (SCBA) Replacement (15)	2201	GEN	-	-	-	-	150,000	-	150,000
1092	Rescue Truck	2201	IMPACTS	-	120,000	-	-	-	-	120,000
1093	CCTV Security Improvements at Fire Station 28 and 29	2201	GEN	-	-	50,518	-	-	-	50,518
584	Vehicle Replacement #137	4101	GEN	-	-	-	57,500	-	-	57,500
248	Vehicle Replacement Unit #123	4101	GEN	-	-	57,500	-	-	-	57,500
431	Vehicle Replacement #118	4101	GEN	-	36,750	-	-	-	-	36,750
469	City Facility A/C Upgrades	4101	GEN	-	-	35,000	-	-	-	35,000
542	Vehicle Replacement #130	4101	GEN	-	-	58,395	-	-	-	58,395
586	Replace Small Bucket Truck #138	4101	GEN	-	-	163,800	-	-	-	163,800
587	Pavilion A/C Design/Build	4101	GRANTS	-	-	1,100,736	-	-	-	1,100,736
973	New Transit Van for New Custodian Position	4101	GEN	52,967	-	-	-	-	-	52,967
1024	Upgrade Interior Lighting At Ingraham Center To Led	4101	GEN	-	-	11,000	-	-	-	11,000
1025	City Hall Mitigation Project - Evac Route, and Reseal Expansion Joints	4101	SALES TAX	75,000	-	-	-	-	-	75,000
1028	Stain and seal wooden structures on waterfront area	4101	GEN	-	-	48,000	-	-	-	48,000
1030	Replace AC unit on Main Building at Woodlea Wastewater	4101	GEN	-	-	18,200	-	-	-	18,200
1031	Replace AC unit at Royal Harbor Booster Station	4101	GEN	-	-	9,945	-	-	-	9,945
1032	Repaint exterior Fire Station 29	4101	GEN	-	-	20,679	-	-	-	20,679
1033	Digital Radios for staff during Emergency Response	4101	GEN	-	-	32,500	-	-	-	32,500
1094	Vehicle Replacement Unit PW6	4101	GEN	-	-	42,000	-	-	-	42,000
250	Pavement Striper Line Laser	4102	GEN	-	-	-	-	-	-	-
252	Kubota RTV Utility Vehicle (Replace #140 2007 Club Car)	4102	GEN	-	-	19,000	-	-	-	19,000
255	Ford F250 Extended Cab 4x4 Replacement	4102	GEN	-	-	62,801	-	-	-	62,801
452	Vibratory Compact Roller	4102	GEN	-	-	35,000	-	-	-	35,000
644	Rockingham Ave. Widen Road Design	4102	GEN	-	-	42,000	-	-	-	42,000
645	Rockingham Ave. Widen Road Construction	4102	GEN	-	-	400,000	-	-	-	400,000
723	Pavement Preservation	4102	GEN	-	-	500,000	500,000	500,000	500,000	2,000,000
802	Tav-Dora Trail - Design/Engineering	4102	GEN	-	-	55,000	-	-	-	55,000
804	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier	4102	GEN	-	-	6,200	-	-	-	6,200
880	Mobile Message Boards Mounted On Trailer	4102	GEN	-	-	42,000	-	-	-	42,000
974	48" Hand Squeeze Roll Applicator For Making Signs	4102	GEN	-	-	7,600	-	-	-	7,600
1095	Wayfinding Signs for Public Works Facility	4102	GEN	-	-	28,000	-	-	-	28,000
1096	3 New Trucks for New Employees	4102	GEN	-	-	187,500	-	-	-	187,500
1035	Replacement Truck F150	4304	SEAPLANE OPER	-	-	55,000	-	-	-	55,000
1097	Airport Master Plan Update	4304	Mixed	-	-	250,000	-	-	-	250,000
1098	Re-Platting Of The Seaplane Base Property & Topo	4304	Mixed	-	-	100,000	-	-	-	100,000
1099	Shoreline Enhancement And Tie-Down Design & Construct	4304	Mixed	-	-	450,000	-	-	-	450,000
1100	Seaplane Ramp Lighting Design & Construct	4304	Mixed	-	-	-	150,000	-	-	150,000
1101	Propshop Roof and Siding Repairs	4304	SEAPLANE OPER	-	25,000	-	-	-	-	25,000
1102	Wooton Park Sidewalk Repairs	4304	SEAPLANE OPER	-	6,000	-	-	-	-	6,000
78	Major Collection Books	7101	GEN	45,500	45,500	60,000	60,000	62,000	64,000	337,000
882	Standing Orders (eBooks, eaudiobooks, and large print books)	7101	GEN	6,325	6,000	6,825	6,825	8,400	8,700	43,075
562	Replace Mower #465 (2005 Kubota ZD 21)	7201	GEN	-	-	-	13,369	-	-	13,369

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

Table 3
Capital Improvement Program
2023/24 - 2028/29
Detailed Schedule of Capital Projects by Program with Recommended Funding Source

No.	Program	Dept.	Funding	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
General Government (continued)										
569	Vehicle Replacement #442 (2001 F250) for Parks with F250	7201	GEN	-	-	32,000	-	-	-	32,000
571	Vehicle Replacement #452 (2006 F250) for Parks with F250	7201	SALES TAX	-	64,230	-	-	-	-	64,230
625	Replace Kubota ZD321 #457 (2007)	7201	GEN	-	-	13,369	-	-	-	13,369
754	Purchase Self Watering Containers, Large, Free Standing	7201	GEN	-	-	-	-	7,580	7,200	14,780
755	Purchase Seaplane Hangers and Brackets	7201	GEN	-	-	-	6,500	-	-	6,500
756	Replacement Basket Inserts w/Self Watering Containers	7201	GEN	-	-	7,140	-	-	-	7,140
759	Replacement John Deere Tractor #424 (1994)	7201	GEN	-	-	-	-	-	35,000	35,000
760	Vehicle Replacement #449 (2005 F250) for Parks w/F250	7201	GEN	-	-	-	-	44,300	-	44,300
794	New vehicle for Parks Supervisor position	7201	GEN	-	-	-	-	32,000	-	32,000
795	Professional Services for Parks Masterplan	7201	GEN	-	-	237,600	-	-	-	237,600
798	Replace Mower #466 with Kubota Zero Turn Mower	7201	GEN	-	-	-	14,500	-	-	14,500
952	Equipment Trailer	7201	SALES TAX	10,120	-	-	-	-	-	10,120
258	Vehicle Replacement #471 with F250 super cab	7202	GEN	-	-	60,000	-	-	-	60,000
623	Replacement Kubota Loader #429 (1995 Tractor)	7202	GEN	-	-	38,000	-	-	-	38,000
624	Replacement Tractor #437 (1999 Kubota Tractor)	7202	GEN	-	28,000	-	-	-	-	28,000
758*	Replace Mower #464 w/ new Kubota ZD 326	7202	SALES TAX	-	-	-	-	-	-	-
761	Replace Mower #467 w/ new Kubota ZD 326	7202	GEN	-	-	17,000	-	-	-	17,000
953	New Vehicle to Haul Equipment at the YMCA Regional Park	7202	PARKS	54,500	-	-	-	-	-	54,500
975	Vehicle Replacement #435 with Ford Escape Hybrid	7202	SALES TAX	-	-	-	-	-	-	-
1036	New Mower - Kubota ZD 326	7202	PARKS	15,800	-	-	-	-	-	15,800
1037	Modular Office Unit for Rec Department at Golden Triangle East Park	7202	PARKS	240,000	-	-	-	-	-	240,000
1038	New Maintenance Barn at the YMCA Regional Park	7202	PARKS	20,000	-	-	-	-	-	20,000
1039	YMCA Regional Park Field Perimeter Parking Fencing	7202	PARKS	4,500	-	-	-	-	-	4,500
Total General Government				781,120	697,583	5,257,673	1,483,839	1,721,425	1,312,045	\$ 11,253,685
Total Requested Projects				4,375,281	21,438,014	24,084,471	19,664,093	10,235,604	2,877,645	\$ 82,675,108

¹ At budget preparation time City received notice that SRF funding is included in State funding list.

² These projects will be funded using SRF funds, and may start in FY 2025 if SRF funding is secured.

³ The Avalon Booster Pump Station Construction (\$8,000,000) is not included the FY 2025 budget, but will be added if SRF funding is secured.

The Capital Listing in the Operating Budget book includes firearms. Firearms are not included in the long term capital plan.

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

FUNDING PLAN

INTRODUCTION

In order for a Capital Improvement Program to be an effective management planning tool, the program must include not only for compilation of major capital needs and their costs, but also a financing plan for the entire life of the program. This financing plan must include an analysis of the available resources which will be used to fund not only the Capital Improvement Program itself but also the required operating expenses and debt service requirements of the City.

In order to ensure that the financing plan is complete, the plan formulation process should include:

1. A projection of revenues and resources which will be available to fund operating and capital expenditures.
2. A projection of future years' operating expenditure levels which will be required to provide ongoing services to City residents.
3. Once the Capital Improvement Program projects have been evaluated, a determination is made of the projects to be funded and the timing of the cash outflow for each project. The information is then tabulated to determine the amounts required to fund the Capital Improvement Program for each year.
4. From the information obtained in 1 through 3 above, the additional resources required to fund the CIP will be determined and a decision will be made on whether the program is to be financed by the issuance of debt, on a pay-as-you-go basis or some combination of the two.

The financing plan is prepared in such a manner will be as accurate as possible and should be an informative document to all City residents. However due to the uncertainty involved in projecting cost increases, the community's desire for service increases and the inflow of resources over a five year period, the financing plan presented should be viewed as a theoretical framework to be adjusted each year based on the most recent information available at that time. This will be accomplished by updating the financing plan each year, adopting operating and capital budgets, and ordinances to implement fee structures which will be required to fund the program each year.

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

FUNDING PLAN CONTINUED

DEBT VS PAY-AS-YOU-GO FINANCING

Debt financing through the issuance of long term bonds is most appropriate when:

1. There are a small number of relatively large dollar value projects.
2. The large projects cannot be broken into segments and the cost distributed over a larger time frame without impairing the usefulness of the project.
3. The projects are non-recurring (not capital equipment or routine replacements)
4. Assets acquired have a relatively long useful life which equals or exceeds the life of the debt.

Through long term bond financing, the costs of a project having a long useful life can be shared by future residents who will benefit from the projects or improvements. In contrast, pay-as-you-go financing is most appropriate for capital Improvement Program which includes:

1. A large number of projects having a relatively small dollar value.
2. Projects which can be broken into phases with a portion completed each year without impairing the overall effectiveness of the project.
3. Projects which are of a recurring nature.
4. Projects where the assets acquired will have relatively short useful lives.

The primary advantage of pay-as-you-go financing is that the interest costs and costs of bringing a bond issue to market can be avoided. However, if inappropriately used, this financing plan may cause tax rates and fee structures to increase suddenly and may result in current residents paying a greater portion of projects which benefit future residents.

In summary, the choice of the appropriate financing plan will be contingent upon an analysis of the projects to be included in a Capital Improvement Program.

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

FUNDING PLAN CONTINUED

REQUIRED SEPARATION OF FUNDING SOURCES

In order to comply with accepted governmental accounting practices and to ensure compliance with City Codes and any related debt covenants, the analysis and financing plans of the document are presented within their respective funds. Projects funded on a pay-as-you-go basis will directly relate to the Capital Fund Budget from where the source of funding is derived. Each of these budgets will appear in the Annual Operating and Capital Budget, which is adopted each year. Those funds are currently represented as follows:

1. General Fund
2. Public Safety Special Revenue Funds
3. Community Redevelopment - TIF Fund
4. Park Impacts Fund
5. Infrastructure Surtax Fund
6. General Government Construction Fund
7. W/WW Impact Fund
9. Solid Waste Fund
10. Stormwater Utility Fund
11. Tavares Seaplane Base Fund
12. Tavares Pavilion Fund

In accordance with accounting, legal and internal revenue requirements, all projects to be completed with the proceeds received from the issuance of debt will be accounted for in the Capital Construction Fund, Water/Wastewater Utility Fund, or the Stormwater Utility

CITY OF TAVARES FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM

FUNDING PLAN CONTINUED

SUMMARY OF FINANCING PLAN MODEL

Detailed funding plans for individual funds of the City are included as part of this document in the following sections. The following represents an overview of the major points of the recommended funding plan:

1.	Utilize " pay-as-you-go " from annual appropriations from the General Fund to fund recurring capital expenditures such as equipment, vehicles and technology where needs may be addressed in appropriate segments.	\$18,214,506
2.	Utilize " pay-as-you-go " from annual appropriations from Infrastructure Sales Tax to fund recurring capital expenditures such as equipment, vehicles and other infrastructure where needs may be addressed in appropriate segments.	\$2,465,441
3.	Utilize " pay-as-you-go " from annual appropriations from Water/Wastewater Utility Fund to fund recurring capital expenditures such as equipment, vehicles and technology where needs may be addressed in appropriate segments.	\$1,524,000
4.	Utilize " pay-as-you-go " from annual appropriations from Park Impacts to fund small projects that may be accomplished with relative ease and with limited cost.	\$534,800
5.	Utilize " pay-as-you-go " from annual appropriations from Public Safety Impacts to fund small projects that may be accomplished with relative ease and with limited cost.	\$0
6.	Utilize " pay-as-you-go " from annual appropriations from Solid Waste Utility Fund to fund vehicles. To be appropriated from the identified fiscal year revenues.	\$2,249,337
7.	Utilize " pay-as-you-go " from annual appropriations from Seaplane Base Fund to fund equipment. To be appropriated from the identified fiscal year revenues.	\$831,900
8.	Utilize " pay-as-you-go " from annual appropriations from Water/Wastewater Renewal and Replacement Fund to fund major system replacements. To be appropriated from the identified fiscal year revenues.	\$3,929,900

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

FUNDING PLAN CONTINUED

9.	Utilize " pay-as-you-go " from annual appropriations from Stormwater Utility Fund to fund vehicles. Timing of outflows to revenue inflows is needed in order to maintain adequate cash flows.	\$538,194
10.	Apply for various Federal, State, and Local Grants to fund projects where grant opportunities exist. Grant availability will need to be reviewed annually and the Capital Improvement Plan Document updated appropriately.	\$3,707,236
11.	Utilize "pay-as-you-go" and apply to the Lake County Board of County Commissioners for Library Impact Funding to fund the cost of the Library Expansion Project. Availability of funding from the County may adjust the timing for the Library Capital Expansion Plan.	\$0
12.	Secure Debt Financing to fund General Government Projects.	\$0
13.	Secure Debt Financing to fund Water, Wastewater, and Water Reclamation projects with the Water Plant Upgrades and the Reclamation project financed with SRF Funding opportunities with DEP.	\$28,300,000
14.	Secure Capital Lease Financing to fund Capital Equipment.	\$0
15.	Water/Wastewater Impact Projects are identified as " pay-as-you-go ". These projects will need to be coordinated with projects to be funded with SRF Loans. Affordability for these projects will be determined on an annual basis. W/WW Impact Fee Projects are not included on the Fund Statement for W/WW Operations as these items will need to be reviewed further for affordability. Grant funding options may need to be explored.	\$2,105,000
16.	Utilize " pay-as-you-go " from annual appropriations from Pavilion Fund to fund equipment. To be appropriated from the identified fiscal year revenues.	\$246,997
17.	Various Projects are identified for Community Redevelopment Implementation initiatives on the Project Listings. These projects will utilize various funding options " MIXED " that will be determined.	\$18,027,797

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

FUNDING PLAN

1. An increase in the ad valorem rate is assumed with this Capital Plan, but much emphasis is assumed for obtaining grant funding opportunities for many of the projects shown.
2. If operating expenditures increase at a higher rate than anticipated, unanticipated events reduce key revenue sources, or if an unforeseen emergency expenditures occur during the five year period, timing planning, and assumptions for capital projects may change.
3. If events occur that revise the projections and assumptions, the financing plan will need to be updated and amended accordingly.

This financing plan is intended to serve as a guide in determining funding options for achieving identified projects. All projects and related funding options will be reviewed annually for continued priority and budgetary constraints. All projects require approval of the City Council.

Where this plan is aggressive in its grant funding program, all projects absent grant funding may result in two options 1) defer the project or 2) seek debt service.

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

**Table 4
Capital Improvement Program
2023/24 - 2028/29
Descriptions**

No.	Program	Dept.	PROGRAM DESCRIPTION
Beautification			
631	Main Street Beautification	7201	Revitalization of bump outs at Stop signs from Disston Avenue to Texas Avenue. Beautification to include replacing existing materials with colorful material and plants for initial planting.
632	Irrigation and Plants on Orange Ave and Palm Way	7201	Improvement and replacement of irrigation and plants located in medians on Orange Avenue and Palm Way. Current materials are aged/worn/broken and need to be replaced and upgraded.
845	Chris Daniel's Memorial (FDOT) Grant Phase II Irrigation	7201	Phase II of FDOT Non-matching grant for 441/19 Retention Pond (Chris Daniels Memorial Fountain).
847	Flagpoles And Flags For Cemetery Veteran's Memorial	7201	Flagpoles and flags for cemetery veteran's memorial.
848	Landscaping For Road Frontage At Cemetery	7201	Landscaping for road frontage at cemetery.
885	Professional Services w/Gator Sktch for JPA Chris Daniels Phase II	7201	Original JPA was split into two phases. Phase II is the final section that will be completed after FDOT's safety project along SR500A. This project includes design, construction and CEI fees as well as items not covered by the grant.
937	St. Clair Abrams Corridor Beautification Project Construction	4102	City Council approved streetscaping - landscaping, benches, brick paved crosswalks, etc.
Total Beautification		\$	2,147,854
Economic Development			
9	Ruby Street Event power installation	5901	Provide additional electrical outlets on Ruby Street for city events.
55	Parking Garage (East Main Street) Design & Engineering	5901	Design parking garage to be located on East Main Street.
55	Parking Garage (East Main Street) Construction	5901	Construct parking garage on East Main Street.
1106	West End Parking Phase 1, 2, & 3	5901	Increase parking capacity on the west end of the downtown by constructing new parking spaces, sidewalks, and stormwater improvements on South Joanna Avenue.
Total Economic Development		\$	5,530,040
Public Buildings & Facilities			
144	Wooton Park Restroom Rehabilitation & Storage	4304	Rehabilitate restrooms and storage facilities at the East end of Wooton Park
155	Pier Lighting for Guest Safety	7501	Additional lighting to be installed on pier for guest safety
577	Re-Platting of SPB Property	4304	Replatting Seaplane Base property to come into compliance with master plan requirements
582	Civic Center Renovations - Design and Construction	4101	Renovate Civic Center building
611	Wooton Park Archway	7401	Design and installation of entryway arch for Wooton Park to enhance facility's appeal
750	Grant for Landscaping at Tavares Recreation Park	7201	Grant for Landscaping at Tavares Recreation Park
751	Greenhouse for Annuals	7201	Greenhouse for Annuals
776	Senior Center (Construction)	7202	Construct Senior Center.

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784	Tavares Nature Park (JPA)	7201	Pursuing Grant/JPA w/FL Fish and Wildlife (FWC) for boardwalk, fishing pier, kayaking, add 'l recreational opportunities at Tavares Nature Park (TNP).
786	Woodlea sports Complex construction	7202	Pursuing Grant/JPA w/ land & water conservation for concession/restroom facility. Construction costs.
788	Columbarium, cremation structure	7201	Columbarium, new feature to capture higher cremation rates. 70% of deaths are now cremated. Would provide 48 spaces in which 96 cremains could be placed.
789	Added landscaping/Trees to Cemetery	7201	Added landscaping and trees to complete initial landscape plan with tree lined paths to sections.
790	Granite cemetery section markers	7201	18 city logo emblazoned 30" high granite cemetery section markers.
851	Veteran's Memorial Plan for Wall, Columbarium, Design	7201	Veteran's Memorial design for wall and columbarium.
852	Veteran's Memorial Surveying	7201	Surveying for Veteran's Memorial.
886	Fixed Pier Replacement	4304	Replace or repair the existing concrete pier in Wooton park due to continued aging effects.
887	Veteran's Memorial Construction	7201	A Veteran's Memorial that will include a classic covered pavilion for services, and plaza with memorials to each branch of the service. The plaza will also be home to an initial set of four columbarium walls that will hold two hundred and forty cremains.
888	Tavares Nature Park Pier Rebuild	7201	Rebuild Tavares Nature Park Pier.
891	Design and Construction of Kiosk for Tavares Recreation Park	7201	Design and construction through grant funding with FWC FBIP for an covered, well-lit, informative kiosk providing historical and environmental attributes, wildlife information, and map of trails.
892	Design and Construction of Kiosk for Summerall Park	7201	Design and construction through grant funding with FWC FBIP for an covered, well-lit, informative kiosk providing historical and environmental attributes, wildlife information, and map of trails.
893	Trolley Retrofit	7501	Existing trolley system is not in compliance with OSHA standards. Exterior maintenance is inaccessible.
895	Exterior Staircases and Railings Re-painted	7501	Continuous maintenance, every 4 years. When funding is allocated for removal of staircase circles / rings, painting will need to follow.
897	Audio Visual System Upgrades	7501	Current audio visual system in place is not user friendly. Current software has not been updated since opening. We are in need of alterations as well as additions to allow up to date options for clients.
898	HVAC Air Purifier	7501	Innovative ion system that mounts inside the units and destroys airborne pollutants.
899	Exterior Caulking	7501	Window perimeter sealants to ensure no water intrusion. Current exterior window caulking is disintegrating. Exterior caulking would need to be completed prior to any full building power wash. Exterior façade restoration, which would include fish scale siding replacement, and cosmetic repairs. Scope of work can be accomplished once the trolley retrofit is completed, otherwise additional funding will be necessary to provide scaffolding.
900	Passenger Van	7501	This past year we have been participating in bridal shows, where we rent a U-Haul to transport our booth. Along with the U-Haul, we utilize the Escape for staff transport. A passenger van would allow both booth and staff transport in one vehicle.
901	Hurricane Shutters	7501	Hurricane shutters for south double doors (2) that access back decks. To prevent water intrusion during inclement weather.
903	Exterior Venue Painting	7501	Exterior Venue Painting
904	Interior Staircases Refinished	7501	Resurface interior staircases.
955	Re-Shingle Roof Woodlea Sports Concession Stand	4101	Re-Shingle Woodlea Concession Stand roof. Current roof is reaching the end of its useful life expectancy. Replace 3 tab shingles with architectural grade shingles, replace any damaged sheathing, replace under layment.

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957	Repairs to Squibb Park Boardwalk	7201	Replace and rebuild sever sections of the boardwalk.
958	Tavares Nature Park Pier Demolition	7201	Demolish pier in the event that demolition is required due to lease agreement.
960	Aesop's Tennis Court Resurfacing	7201	Resurface tennis court at Aesop's park.
961	Trolley Retrofit Design	7501	Existing trolley system is not in compliance with OSHA standards. Design will provide alternations / additions needed to bring trolley system up to code, where exterior maintenance is needed.
963	Pier Fence	7501	Installation of a fence at the end of the pier, will provide an additional level of privacy and security for our clients and staff. Staff will be able to better monitor and control who is able to access the reserved event space.
989	Pocket Parking Lot City Hall	4102	Supply additional parking for City Hall and Recreation Department as needed.
990	Refrigeration Unit Replacement	4304	Replace Prop Shop refrigeration unit.
991	Major St. Clair Abrams Honorary Project	7202	Purchase Major St. Clair Abrams home near library to honor him through history museum and library project. FY 2024: purchase home for \$150,000, and renovations for \$100,000. FY 2025: continue renovations (\$100,000).
992	Wooton Park Restroom electronic locks and installation	7401	Existing manual locks require additional police resources for afterhours locking. Automatic locks will help reduce vandalism passively while maintaining public restroom access to the public on a consistent basis while alleviating police resources.
993	Wooton Park toilet fixture modernization for west side boat ramp restrooms	7401	Existing stainless steel fixtures are deteriorating and require replacement with more conventional, aesthetic fixtures appropriate to a public lavatory.
994	Replacement of Exterior LED's	7501	Pier lighting installation will contribute to the safety and security of pavilion staff, vendors and guests. Currently, the pavilion pier is not illuminated appropriately.
1045	Pavilion Pier Railing Structural Improvements	4101	Improve Pavilion on the Lake pier railing.
1046	Roof Repair - Water Plant #4 Control Building	4101	Repair roof at Water Plant #4.
1047	Public Safety Building Structural Exterior Repairs	4101	Repairs to exterior of Public Safety Building.
1048	Pavilion Roof Top Unit Replacement	4101	Replace Pavilion on the Lake roof top AC unit.
1049	Demolition of Existing Public Works Building	4102	Demolish existing buildings at the former Public Works site.
1050	Temporary Parking Lot at Former Public Works Facility (52 spaces)	4102	Construct temporary parking (52 spaces) at the former Public Works site after demolition is complete.
1051	Double Decker Parking Garage Concept Plan	4102	Concept plan for a double decker parking garage to be constructed at the former Public Works site.
1053	Seaplane Base Security System Design & Construct	4304	Design and construct a security system in and around the Seaplane Base to prevent vandalism.
1054	Seaplane Base Fuel Farm Improvements Design & Construct	4304	Improvements to Seaplane Base fueling facilities.
Total Public Buildings & Facilities		\$	7,652,407

Parks & Recreation

165	Concession Stand & Restroom Complex at Woodlea Sports Complex	7203	Woodlea Sports Complex expansion project to include an additional multi-purpose field as well as concession stand / restroom facility
166	Security Camera at Fred Stover Sports Complex	7202	Install security camera at Fred Stover Sports Complex
479	Aesop's Park Aeration Fountain for Retention Pond	7203	Install aeration fountain for retention pond at Aesop's Park
480	Replace Scoreboards at Woodlea Sports Complex (3)	7203	Replace outdated existing scoreboards
483	Replace Scoreboards at Fred Stover Sports Complex (2)	7203	Replace outdated existing scoreboards
484	Small Ingraham Park Picnic Gazebo & Tables	7203	Gazebo and tables at Ingraham Park
485	Tavares Nature Park Security Fencing	7203	Fenced needed to keep ATVs out of the environmental areas
486	Shuffleboard Courts Roofing or Shade Structure	7202	Aluminum coverings or shade coverings to block rain & alleviate Stormwater issues

**CITY OF TAVARES
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599	Woodlea Sports Park BF/MPF/Parking	7202	Expansion of Woodlea Sports park. Expansion includes the addition of a new baseball field, a new multipurpose field, and a renovation of the parking lot
617	Ingraham Park Picnic Gazebo	7201	Covered picnic gazebo
620	Aesop's Park Rubberized Running Trail	7201	Rubberized surface installed around the pond for running / walking
621	Aesop's Park Aeration Fountain	7201	Enhance the aesthetics of the pond while providing a level of environmental benefit to the fishery of the pond
855	Upgrade Ballfield Lighting Woodlea Sports Complex Phase I/II/III/IV	7202	Upgrade ballfield lighting to reduce maintenance and energy costs.
857	Tavares Nature Park Pier design & permitting FWC	7201	Design and permitting from FWC for the Tavares Nature Park Pier.
905	Ingraham Center parking lot and drive around improvements	7202	Provide design and construction of a paved parking lot and drive-around loop for visitors and guest to drop off/pick up folks visiting the Ingraham Center.
907	Install new scoreboards on adult fields at Woodlea Sports Park	7202	Install two scoreboards on the adult fields at Woodlea Sports Complex.
995	CCTV Security Improvements (select locations see budget)	1302	Security cameras and wireless locks for public facilities and parks.
1041	Wooton Park West Turf Parking Stabilization Project	5901	Stabilize turn in Wooton Park West to allow for additional parking.
1042	Woodlea Sports Complex Laser Grade and Level Ballfields	7202	Laser grade and level ballfields at Woodlea Sports Complex.
1055	Master planning for Wekiva Trail	7201	Master planning for Wekiva Trail.
1056	ADA Path and Lighting f/Lake Becky Aesop's Park	7201	ADA pat hand lighting at Lake Becky in Aesop's Park
1057	Woodlea Sports Park Maintenance Barn Safety Fencing	7202	Fencing for Woodlea Sports Park maintenance barn.
1059	Wooton Park East Side Modernization	7401	Modernize Wooton Park East bathrooms.
1060	Boat Ramp & Marina Parking Entrance Improvement	7401	Repave torn up section of the walking trail on the west end of Wooton Park, and pave the dirt driving lane between the boat ramp and the auxiliary grass parking space near the boat ramp.
1061	Floating Beemat Islands for Public Works Facility	7201	Floating beemat islands for Public Works Facility.
1062	Floating Beemat Islands for Aesop's Park	7201	Floating beemat islands for Aesop's Park.
1063	Ingraham Park Replacement Playground	7201	Replace Ingraham Park playground.
1064	Aesop's Park Picnic Tables	7201	Picnic tables.
1065	New Signage for Parks	7201	New signs at all City parks.
1066	Tavares Recreation Park Sign Breakway	7201	Tavares Recreation Park sign breakway
Total Parks & Recreation		\$	3,216,544

Transportation

17	Sidewalks	4102	Repair/replace sidewalks as needed throughout the City
19	Alleyway Improvements	4102	Alleyway improvements including paving, sidewalks, bike paths, and medians
861	Street Name Sign Upgrade - Branding Initiative	4102	Replace current green/white street name signs with blue/white signs and add Tavares logo as part of a new branding initiative.
908	Wekiva Trail Seg. 1 & 5 - Lake County Interest (cost share)	4102	Tavares and Mount Dora have partnered with Lake County to design and construct Segments 1 & 5 of the Wekiva Trail Multi-Model system.
909	Wells Avenue Bridge Rehabilitation - Design, Bidding, Grant Assistance	4102	Wells Avenue Bridge is inspected bi-annually as required by FDOT. Based upon the inspection findings due to age and wear, rehabilitation is required in order to maintain a safe means of travel.
910	Wells Avenue Bridge Rehabilitation - Construction and CEI	4102	Wells Avenue Bridge is inspected bi-annually as required by FDOT. Based upon the inspection findings due to age and wear, rehabilitation is required in order to maintain a safe means of travel.
911	Wood Avenue Pedestrian Improvement Project	4102	Improvements to currently unimproved Wood Avenue proposed are continuation of road to eliminate dead end, allow access to Aesop's Park, additional parking, connectivity to Wekiva Trail Segment which connects Tavares and Mount Dora.
997	East Carolina Street Design and Construction	4102	Upgrade and repave the remainder of East Carolina.

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998	Slim Haywood Road Sidewalk and Street Light Improvements	4102	To provide safe passage for pedestrians by adding sidewalks and street lights to the south side of Slim Haywood Road.
Total Transportation		\$ 9,173,147	

Water Facilities & Improvements

28	Alfred Street Upgrades & CRA Upgrades	3301	Upgrade and improve water lines in the downtown CRA
29	Alternative Potable Water Supply	3301	Water Reclamation Project for processing of Wastewater - irrigation uses
162	6", 8", & 10" Insertion Valves	3302	Distribution Line Equipment/Parts
174	Distribution Main Upgrades / Relocations	3302	Improve water quality and flows to areas that don't currently have distribution lines or have ones that are undersized and outdated
342	Emergency Replacement Pumps	3301	Emergency replacement of Plant pumps for Plants 1, 2, 3 & 4
343	Emergency Replacement Motors	3301	Emergency replacement of Plant motors for Plants 1, 2, 3 & 4
346	David Walker 16" Water Main Extension	3301	Design of 16" water main extension - David Walker Dr., East on Old 441 to Bay Rd
492	Water Main - 1700 ft. Along Lake Dora Ave	3301	Replacement for old undersized water main
494	ISBA Utility Master Plan	3301	Develop master plan for growth in city.
503	WM Old 441 David Walker to Bay Expansion	3302	Water system expansion
593	GIS Modeling	3302	Capture utility infrastructure information in a single, up to date geographic database to enable more effective planning, maintenance, customer service, and asset management.
596	GIS Software (ESRI)	3301	GIS software.
726	Avalon Park Project	3301/3501	Install new water and wastewater infrastructure in Avalon Park
730	Base Read Phases 6-8	3301	Wireless meter reading tower and equipment for base read project.
841	Avalon Booster Pump Station (Permanent) - Construction	3301	Construct booster station for Avalon.
977	4 Fluoride Pumps for Plants 1 and 4	3301	Replace old pumps that are starting to break down.
978	Extend Fence at Plant 4	3301	Extend fence at Plant 4 to include entire plant property.
1067	Test and Paint Fire Hydrants	3302	Test and paint fire hydrants
1068	12" water main extension for Hospital	3302	12" water main extension for hospital
1069	Aerator Rehab - Safety Ladder Modification	3302	Aerator rehabilitation to add safety ladder.
1070	Fuel Leak Detection Monitor - Plant 1 generator	3301	Fuel leak detection monitor.
1071	Replace 3 meters w/ Mach 10	3302	Replace 3 meters with upgraded meters.
Total Water Facilities & Improvements		\$ 17,143,500	

Wastewater Facilities & Improvements

46	Woodlea WWTP Expansion	3501	To meet future regulations
70	Lift Station Fencing	3504	Lift Station Maintenance/Improvements
185	Replace Motors, Pumps - Woodlea & Caroline	3501	Plant Equipment/Part Replacements
186	ISBA Study: Extension of Sewer Lines	3501	Creation of master plan for utilities within the new ISBA area
188	Low Pressure Sewer System	3504	Sewer system with a force main and laterals to all buildable lots to reduce the amount of pollutants entering our lakes by reducing the number of antiquated septic tanks
189	Spare Pumps for Lift Stations	3504	Lift Station Maintenance/Improvements
190	Electrical Control Panels for Lift Stations	3504	Replace panels that are more than 20 years old
273	Pumps for Lift Station Upgrades	3504	Bigger pumps for the lift station to keep the sewer flowing smoothly
288	Breakers and Drivers	3501	Electric controls for motors, gear boxes, and electrical equipment in the Wastewater
518	ARV Replacement on Sewer Force Mains	3504	Replace valves in sewer lines
521	WM Old 441 David Walker to Bay Expansion	3504	Install new service for potential new customers

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

867	Pipe Lining - LS 19	3504	Pipe lining - LS 19.
868	Slip lining - LS 19 & 2	3504	Slip lining - LS 19 & 2.
872	Isolation valves - LS 38, 19	3504	Isolation valves - LS 38, 19.
919	Laboratory Autoclave - Contingency	3503	Laboratory Autoclave - Contingency
979	WWTP Reject System Rehab	3501	Rehab reject area in the event that ribs fail. Required to keep us in compliance.
980	Radio Path Study Scada	3504	Perform study for Scada radio communication to main computer.
981	LS 38 Force Main Bypass Capacity Study	3504	Perform study to bypass LS 38 and pump directly to WWTP.
982	Replace Lateral Inspection Camera	3504	Replace current camera due to increased repairs to old camera.
983	LS 11 Force Main Bypass	3504	Bypass LS11 to help relieve capacity of lift station and pumps.
984	Replace 3rd Pump at LS 65	3504	Replace last pump at LS 65; due to old pump breaking down
986	SCADA Software Upgrades	3504	Upgrade Scada software to cut down on radio communications.
999	Lateral Lining	3504	Replace lateral lining for Wastewater Collection System.
1000	WWTP Facilities Master Plan	3501	Contract and create a Wastewater Treatment Plant master plan.
1001	LS 38 Force Main Bypass	3504	Construct Lift Station 38 force main bypass.
1002	Generator - LS 31	3504	Install new stationary generator for Lift Station 31.
1003	Replace 829 w/ New F450 chassis	3504	Replace vehicle # 829 with new F450.
1004	Replace 823 w/ new F250, upgraded utility bed	3504	Replace vehicle # 823 with new F250.
1005	Generator - LS 47	3504	Install new stationary generator for Lift Station 47.
1072	Scada Software Upgrades	3504	SCADA software upgrades.
1073	Replace 838 W/ New F150 Truck (Lab)	3501	Replacement vehicle.
1074	Belt Press Rewire Rehab	3501	Belt press rehabilitation.
1075	LS 69 Replacement Panel	3501	Lift Station #69 replacement panel.
1076	Mixer #4 Rehab	3501	Rehabilitation of Mixer #4.
1077	Expansion Joint Replacement - Oxidation Ditches	3501	Expansion joint replacement.
1078	Expansion Joint Replacement - Oxidation Ditches	3501	Expansion joint replacement.
1079	Polymer Skid Replacement	3501	Polymer skid replacement.
1080	Dissolved Oxygen Meter - Cbod Analysis	3503	Replacement of equipment for continuance monitoring of the wastewater plant.
1081	Lab Autoclave - Contingency	3503	Contingency to replace waterwater lab autoclave (if necessary)
1082	Replace Utility Body & Crane - 829	3504	Replace utility body and crane for vehicle #829.
1083	Frequency Scada Radios, Cables, Antennas	3504	SCADA frequency testing.
1103	High Head Portable Pump	3504	Pump.
1104	Smoke Test - Deer Island	3504	Smoke test wastewater lines for any cracks in the collection system located in Deer Island.
1105	Replace Generator - Ls 15	3504	Replace generator at lift station #15.
Total Wastewater Facilities & Improvements		\$	17,979,900

Reuse/Reclaim Water

11	Reclaimed Water Service Area Expansion	3502	Expand network of reclaimed water distribution mains within the City's service area
292	Incubator/Oven/Refrigerator Replacement (Contingency)	3502	Replace incubator/oven/refrigerator if needed
837	TSS probe system replacement for secondary TSS analyzer	3502	Replace broken equipment w/ new equipment for lab.
Total Reclaimed/Reuse		\$	5,190,500

Solid Waste

48	Garbage Trucks/Equip Vehicles	3401	Automated Trash/Garbage collection vehicles with side arm.
300	Refurbish Auto Automated Side-Loader	3401	Can include hydraulics, re-painting, perform overhead or in-frame rebuild on engine
378	Refurbish Claw Truck	3401	Can include hydraulics, re-painting, perform overhead or in-frame rebuild on engine

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

379	Claw Truck Replacement	3401	Replaces unit 612 - 1999 GMC Claw truck with 61,000 miles
745	Garbage Truck Replacement #621	3401	Replace 15 year old truck that has reached its useful life expectancy.
747	Refurbish Truck #623 2006 Ford F250	3401	Replace #623 2006 Ford F250 Pick-up with equivalent. Truck will be 16 years old.
748	Roll-off Truck	3401	Purchase Roll-Off Truck to expand our Solid Waste services allowing for an effective waste management plan supporting sustainability and flexibility to provide improved customer service.
749	Roll-off Dumpsters	3401	Purchase Roll-Off Dumpsters to expand our Solid Waste services allowing for an effective waste management plan supporting sustainability and flexibility to provide improved customer service.
780	Hydraulics Upgrade #625	3401	Hydraulic pump conversion from a 1 port to a 2 port hydraulic pump system.
781	Route Optimization Program	3401	This Route Optimization Program will ensure all routes are being run in the most cost effective and productive way.
873	Garbage Truck Replacement #624	3401	Replace garbage truck #624.
926	Replace Floor in Truck #624	3401	Replace floor in truck #624.
964	Garbage Truck Replacement #615	3401	Truck 615 is a 200 model Rear loader. This truck is beyond it's life and will require too much money to bring this truck to toad worthy and operational conditions. This truck will be replaced with and ASL (Automated Sideloader).
965	Garbage Truck Replacement #625	3401	Replace Garbage Truck 625. This is a 2011 model Truck which has already gone through refurbishment and hydraulics upgrade but will be beyond its life in Fiscal Year 2025/2026.
1084	SB-2 Duel Bin Cart Washing Trailer	3401	Mobile washing trailer to wash trash cans.
1085	Refurbish Automated Side-Loader #630	3401	Refurbish automated side-loader #630.
1086	Roll-Off Truck	3401	Roll-off truck.
1087	Roll-Off Dumpsters	3401	Roll-off dumpsters.
1088	6 APX900 800MHZ Portable Radio's & Chargers	3401	Portable radios.
Total Solid Waste		\$	2,249,337

Stormwater

49	Downtown CRA Stormwater Upgrades	3801	Stormwater interceptor along Ruby Street, new treatment pond, and future collection
811	Stump Grinder - Walk behind	3803	Purchase walk behind diesel stump grinder to be used throughout the City when trees (invasive, dead, diseased, etc.) need to be removed.
874	Lakeview Drainage Improvements	3801	Improve drainage at Lakeview.
927	Dykes Dr Drainage Improvement (Construction)	3801	Dykes Dr Drainage Improvement (Construction)
985	Stormline Repairs, Lining, Etc. Throughout City	3801	Repair stormlines throughout city that develop leaks, breaks, etc.
1006	St Clair Abrams Canal Drainage Improvements	3801	St. Clair Abrams canal drainage improvements.
1007	Eco Park fountain replacement	3801	Eco Park fountain replacement.
1008	Replace 359 w/ new F150 crew cab	3801	Replace vehicle #359 with new F150 crew cab.
1009	Replace 1995 F350 Dump (353) w/ F350 Dump Truck	3803	Replace 1995 dump truck (F350) with new dump truck.
1089	Cedar Circle Drainage Project	3801	Cedar Circle drainage project.
Total Stormwater		\$	1,138,194

General Government

73	Rescue Boat Replacement	2201	Replace current rescue boat with new boat and fire pump
78	Major Collection Books for Library	7101	Fiction and non-fiction books, children's materials, DVD's, MP3's, audio books, etc.
79	Fire Inspector Vehicle Replacement	2201	Replace Fire Inspector's vehicle with a new vehicle

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

127	Employee Clinic - HR	1701	Health Clinic for City Employees - could reduce health costs
132	Police Vehicles	2101	Replacement and new Police vehicles
143	CCTV Security Improvements	1302	City-wide CCTV security improvements.
171	UB Line Printer Replacement	1301	Replace Utility Billing Line Printer used for large report print jobs - billing records
172	Mobile Lite Filing Solution	1301	Updated filing system in finance to all for ease in filing and file retrieval - old system sticks & drawers to not close properly
226	Laser Crime Scene & Traffic Homicide Scanner	2101	3D laser scanner for crime scene investigation and crash reconstruction
228	Replacement Truck	1301	Replace truck used for meter reading
233	Unmarked Police Cars (2)	2101	Replacement and new unmarked Police vehicles
248	F250 to Replace Unit #123	4101	Purchase replacement truck for transport of General Services staff and equipment
250	Pavement Striper Line Laser	4012	Pavement striper line laser IV 3900 S.W.
252	Kubota RTV Utility Vehicle	4102	Kubota RTV (rough terrain vehicle)
255	Ford F250 Extended Cab 4x4	4102	New truck for Streets staff
258	Vehicle Replacement #471 with F150	7202	Replace 1996 Ford F150 with newer model
400	Vehicle Replacement #112 Truck	1901	Replace older vehicle
416	A/C Recovery Unit Replacement	1901	Will need to be replaced due to age and repair issues
431	Vehicle Replacement #118 for General Services	4101	Replace older vehicle
452	Vibratory Compact Roller	4102	Caterpillar CB14 - asphalt compactor
542	Vehicle Replacement #130 for General Services	4101	Replace 2006 F250 4x2 extended cab with equivalent vehicle
560	Replacement Kubota Mower #446	7201	Replace 2003 Kubota Z21 lawnmower with a Kubota Z326 lawnmower
561	Replacement Kubota Mower #448	7201	Replace 2005 Kubota Z21 lawnmower with a Kubota Z326 lawnmower
562	Replacement Kubota Mower #465	7201	Replace 2003 Kubota Z21 lawnmower with a Kubota Z326 lawnmower
566	Vehicle Replacement #428 for Parks	7201	Replace truck #428, 1994 Chevrolet pick-up (25 yrs.) that seatbelts are no longer available and is beyond its' useful life expectancy with a Ford F250 4x4 truck w/brush guard and winch.
569	Vehicle Replacement F250 for Parks (2001 F250)	7201	Replace 2001 F250 with new F250 truck
571	Vehicle Replacement F250 for Parks (2006 F250)	7201	Replace 2006 F250 with new F250 truck
584	Vehicle Replacement #137	4101	Replace 2008 Ford E-350 with equivalent vehicle
586	Replace Small Bucket Truck #138	4101	Replace Small Bucket Truck #138 with equivalent vehicle.
587	Pavilion A/C Re-Design and Re-Configuration	4101	Re-design and Re-configuration of the Pavilion on the Lake Geothermal A/C system.
602	SUPERION (H.T.E/SunGard) Work Orders	1301	Sunguard/THE module to provide tracking and accountability of internal and external services
604	Server Replacement	1302	Replace and update nine year old servers to allow for more storage and redundancy of our critical document storage and access
623	Tractor Replacement #429	7202	Replace current 1995 Kubota L2350DT Loader #429 (23 yrs.) with equivalent. Equipment is used at Stover Field. Based on usage, wear and tear, repair is no longer cost effective.
624	Tractor Replacement #437	7202	Replace current 1999 Kubota L2500 Loader #437 with equivalent.
625	Mower Replacement #457	7201	Replace current 2003 Kubota ZD21 Mower #457 with equivalent.
639	Chris Daniels Memorial Fountain - LED Lights	4101	Replace Original 2006 lights (12 years)with LED lights at the Chris Daniels Memorial Fountain (Hwy 441 and SR 19).
644	Rockingham Ave. Widen Road Design	4102	Engineering design for widening a portion of Rockingham Avenue where it is currently to narrow to meet current road construction standards
645	Rockingham Ave. Widen Road Construction	4102	Construction to widen a portion of Rockingham Avenue where it is currently to narrow to meet current road construction standards
711	Fiber Optics to Public Safety Complex - Fire Portion	2201	Fiber optic line to the new Public Safety Complex to hook into city network.

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

723	Pavement Preservation-Rejuvenation	4102	Perform pavement preservation/rejuvenation processes to existing roads with Good/Fair conditions to maintain the life of the pavement and slow the need to repair/repave.
754	Purchase Self Watering Containers, Large, Free Standing	7201	Purchase Self Watering Containers, Large, Free Standing
755	Purchase Seaplane Hangers and Brackets	7201	Purchase Seaplane Hangers and Brackets
756	Replacement Basket Inserts w/Self Watering Containers	7201	Replacement Basket Inserts w/Self Watering Containers
758	Replace Mower #464 w/new Kubota ZD 326	7202	Replace Mower #464 w/new Kubota ZD 326
759	Replacement John Deere Tractor #424 (1994)	7201	Replacement John Deere Tractor #424 (1994)
760	Vehicle Replacement #449 (2005 F250) for Parks w/F250	7201	Vehicle Replacement #449 (2005 F250) for Parks w/F250
761	Replace Mower #467 w/new Kubota ZD 326	7202	Replace Mower #467 w/new Kubota ZD 326
794	New vehicle for Parks Coordinator position	7201	New vehicle for Parks Coordinator. Enable them to support Parks functions: events, field maintenance, landscaping, move equipment and staff. Ford F250 4x4 3/4 ton expended cab pick up truck.
795	Professional services w/DRMP parks 5 year master plan	7201	Development of a 5 Year Master Plan for Tavares Nature Park that will establish a guide for land management, increase recreational and ecological opportunities, and provide direction/resources for grant funding through State and Federal programs.
798	Replace Mower #466 with Kubota Zero Turn Mower	7201	Replace Mower #466 with Kubota Zero Turn Mower
802	Tav-Dora Trail - Design/Engineering	4102	Engineering planning services to assist in the Corridor Study being performed by FDOT regarding the Tav-Dora Trail Corridor, connecting Tavares, Mount Dora, YMCO, etc.
804	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier	4102	EDCO69100 10" Walk Behind Sidewalk Grinder Scarifier to be used on uneven sidewalks that have been identified as trip/safety hazards to remove/grind away the hazard.
877	Resurface the bay floor at station 29	2201	Resurface the bay floor at station 29.
880	Mobile Message Boards Mounted On Trailer	4102	Purchase mobile message boards to be mounted on a trailer.
882	Standing Orders (eBooks, eaudiobooks, and large print books)	7101	Large collection of books, eBooks, eaudiobooks, and large print books for vision impaired.
932	City Wide Warehouse Facility - (Design Portion)	1301	Design a city-wide warehouse facility to include the Finance/Utilities warehouse, and storage for all departments.
935	A/C Recovery Unit For R1234YF Refrigerant	1901	This machine will be used for air conditioning work on most new city vehicles. This machine is necessary as we currently have several vehicles with the new R1234YF refrigerant. This refrigerant is mandatory on all vehicles produced after model year 2021 with an A/C option.
946	Floor Scrubber	1901	This machine is designed to clean floors in a large area. This machine dispenses a cleaning solution, scrubs the floor, then vacuums the solution. It will be used by all departments in the new Public Works facility.
952	Equipment Trailer	7201	New trailers to enable teams to work in a more efficient manner when working on park maintenance and upkeep. A second trailer would allow staff to bring mowers and an RTV that can be used to apply herbicide, carry equipment and remove debris.
953	New Vehicle for Recreation position (F150 standard cab)	7202	A new 2021 F-150 4x2 standard cab truck is needed to accommodate the new Recreation position requested to cover both the sports park athletic fields and facility set-up responsibilities shifted over from the Public Works Department.
969	Drone	2101	Drone to aid in missing persons, surveillance, and special events.
970	ATV	2101	All-terrain vehicle to be utilized by law enforcement officers to aid in patrol functions and during special events.
973	New Transit Van for New Technician I Position	4101	New Transit Van will be used for new Technician I position to commute from building to building and transport all needed tools, supplies and equipment to perform the duties of the position.

**CITY OF TAVARES
FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

974	48" Hand Squeeze Roll Applicator For Making Signs	4102	Hand squeeze roller applicator to allow the department to manufacture all regulatory and cautionary signs in house (instead of relying on other entities).
975	Vehicle Replacement #435 with Ford Escape Hybrid	7202	2022 Ford Escape Hybrid, Florida Sheriff's contract to replace the 2005 Ford Escape #435 with over 108,000 miles (17 years old). The new hybrid vehicle will help with improved fuel efficiency.
988	HRIS/Payroll Software	1701	Human Resources software for payroll and employee management.
1011	Network Improvements	1302	Replace end-of-life network hardware.
1013	Rewire City Hall Second Floor Network Cables	1302	The old cable is 15 years old and will no longer perform the function required of it. Current CAT5E ethernet cable is not of modern specification should be CAT6E to support current network equipment speeds.
1014	2023 Ford Transit Cargo Van Replace 2005 Ford Escape Vehicle #008	1302	New Transit Cargo Van will be used for IT employees commuting from building to building and transporting all needed tools, supplies and equipment to perform duties of the position.
1015	800MHz Radios	1501	Radios for communication during emergencies.
1016	Vehicle #112 Utility Body Replacement	1901	Vehicle #112 Utility Body Replacement. The current body is 26 years old & is in poor condition. The paint has deteriorated and there is a significant amount of rust.
1017	Vehicle #112 Crane Replacement	1901	Vehicle #112 Crane Replacement. The current crane is 26 years old & is past its life expectancy.
1018	Floating Dock	2101	Floating dock to support Police boat.
1019	Fire Chief Vehicle Replacement	2201	Replace Fire chief vehicle.
1020	Battalion Chief Vehicle Replacement	2201	Replace Battalion Chief vehicle.
1021	Self-Contained Breathing Apparatus (SCBA) Replacement (15)	2201	Self-Contained Breathing Apparatus (SCBA) replacement.
1024	Upgrade Interior Lighting At Ingraham Center To Led	4101	Upgrade interior lighting at Ingraham Center to LED lighting.
1025	City Hall Mitigation Project - Evac Route, and Reseal Expansion Joints	4101	Safety and mitigation improvements to City Hall for egress, and reseal expansion joints.
1028	Stain and seal wooden structures on waterfront area	4101	Restain and reseal wooden structures along the Wooton Park waterfront area.
1030	Replace AC unit on Main Building at Woodlea Wastewater	4101	Replace HVAC unit to main building at Woodlea wastewater operations building including duct cleaning.
1031	Replace AC unit at Royal Harbor Booster Station	4101	Replacement of wall-mounted package unit at Royal Harbor Booster Station.
1032	Repaint exterior Fire Station 29	4101	Repair exterior of Fire Station 29.
1033	Digital Radios for staff during Emergency Response	4101	Digital radios for communication for facilities staff during emergency response situations.
1035	Replacement Truck F150	4304	Replace vehicle.
1036	New Mower - Kubota ZD 326	7202	A new Kubota ZD 326 mower is needed to accommodate the addition of the YMCA Regional Park maintenance requirements.
1037	Modular Office Unit for Recreation Department at the YMCA Regional Park	7202	Purchase modular office building at YMCA regional park for recreation staff.
1038	New Maintenance Barn at the YMCA Regional Park	7202	With the acquisition of the YMCA Regional Park site, the Recreation Department will need a new maintenance barn on the site to store mowers, tractors, field equipment, etc.
1039	YMCA Regional Park Field Perimeter Parking Fencing	7202	Fencing around YMCA Regional Park perimeter field parking lot.
1090	Ford Escape (Replace 2005 Ford Escape)	1501	Replacement vehicle.
1091	Vehicle #115 Cab and Chassis Replacement	1901	Replacement vehicle.
1092	Rescue Truck	2201	New rescue truck.
1093	CCTV Security Improvements at Fire Station 28 and 29	2201	CCTV security improvements at Fire Station 28 and 29.
1094	Vehicle Replacement Unit PW6	4101	Replacement vehicle.
1095	Wayfinding Signs for Public Works Facility	4102	Wayfinding signs for Public Works Facility.
1096	3 New Trucks for New Employees	4102	New trucks for new streets employees.

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FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM**

1097	Airport Master Plan Update	4304	Master plan.
1098	Re-Platting Of The Seaplane Base Property & Topo	4304	Re-platting of the Seaplane Base property.
1099	Shoreline Enhancement And Tie-Down Design & Construct	4304	Enhance shoreline at Wooton Park and Pontoon Promenade due to erosion. Includes the design and construction of an enhanced shoreline with aircraft tiedowns to increase aircraft parking availability.
1100	Seaplane Ramp Lighting Design & Construct	4304	Design and construct new lighting around Seaplane Base aircraft ramp.
1101	Propshop Roof and Siding Repairs	4304	Repair Prop Shop roof and siding.
1102	Wooton Park Sidewalk Repairs	4304	Repair sidewalks at Wooton Park
Total General Government		\$	11,253,685
Total Requested Projects		\$	82,675,108



CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
DELETED ITEMS BY DEPARTMENT AND FUND											
		CITY COUNCIL									
		No budget cuts.									
		Total City Council Cut				-	-	-	-	-	-
		CITY ADMINISTRATOR & GENERAL GOVERNMENT									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1201		1,000					
CUT	SIMILAR	Branding Initiatives	49-10	1202		1,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	1202		500					
		Total City Administrator & General Government Cut				-	-	-	-	-	-
		FINANCE									
CUT	SIMILAR	Accounting Clerk	12-10	1301	100,589						
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1301		1,000					
REDUCTION	SIMILAR	Audit Services	32-10	1301		10,000					
REDUCTION	SIMILAR	Single Audit	32-10	1301		10,000					
REDUCTION	SIMILAR	Program Changes	34-10	1301		18,500					
REDUCTION	SIMILAR	Post Employment Benefit Actuary Service	34-10	1301		2,000					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1301		5,050					
REDUCTION	SIMILAR	Printing and Binding	47-10	1301		4,400					
REDUCTION	SIMILAR	Operating Supplies	52-10	1301		1,000					
REDUCTION	SIMILAR	Storage Shelving	52-11	1301		1,000					
CUT	ENHANCED	Navline Financials Imaging Interface, and Project Management Services	34-10	1301		6,420					
CUT	ENHANCED	Replace Finance Truck	64-11	1301			55,000				
		Total Finance/IT Costs Cut				100,589	59,370	55,000	-	-	214,959
		INFORMATION TECHNOLOGY									
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1302		4,250					
REDUCTION	SIMILAR	Operating Supplies	52-10	1302		1,000					
REDUCTION	SIMILAR	Hard Drives	52-11	1302		2,000					
REDUCTION	SIMILAR	Tools	52-11	1302		3,500					
REDUCTION	SIMILAR	City-Wide Screen Replacement \$600 each	52-11	1302		15,000					
CUT	SIMILAR	WiFi Outdoor Access Points 6 at \$1,1100 each	64-10	1302		6,600					
REDUCTION	SIMILAR	Network File Server and Agregate Switch	64-10	1302		25,000					
REDUCTION	SIMILAR	City-Wide Screen Laptop Replacement \$2,000 Each	64-13	1302		56,000					
CUT	SIMILAR	Replace 2005 Ford Escape Vehicle (120,000 Miles) with 2024 Ford Cargo Van	64-10	1302		61,690					
CUT	ENHANCED	Rewire Aging Network Wire in City Hall Offices	64-25	1302		75,000					
CUT	ENHANCED	CCTV Improvements - Ecological Park	64-25	1302		22,897					
CUT	ENHANCED	CCTV Improvements - Ingraham Park	64-25	1302		23,896					
CUT	ENHANCED	CCTV Improvements - Tavares Recreation Nature Park	64-25	1302		72,982					
CUT	ENHANCED	CCTV Improvements - Aesop's Park	64-25	1302		42,982					
CUT	ENHANCED	CCTV Improvements - City Hall Interior	64-25	1302		30,479					
CUT	ENHANCED	CCTV Improvements - Records Retention Room	64-25	1302		16,564					
CUT	ENHANCED	CCTV Improvements - Pavilion on the Lake	64-25	1302		46,778					
CUT	ENHANCED	CCTV Improvements - Golden Triangle East Regional Park Office	64-25	1302		7,500					
		Total Finance/IT Costs Cut				-	514,118	-	-	-	514,118
		LEGAL SERVICES									
		No budget cuts.									
		Total Legal Services Costs Cut				-	-	-	-	-	-

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
		COMMUNITY DEVELOPMENT									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1501		1,000					
REDUCTION	SIMILAR	Engineering Services	31-15	1501		15,000					
CUT	SIMILAR	Replace 2005 Ford Escape with 2024 Ford Escape	64-11	1501			29,630				
CUT	ENHANCED	800MHZ Radios	64-15	1501			12,900				
		Total Community Development Cut				16,000	42,530	-	-	58,530	
		CITY CLERK									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1601		1,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	1601		250					
		Total City Clerk Cut				1,250	-	-	-	1,250	
		HUMAN RESOURCES									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1701		1,000					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	1701		2,700					
CUT	ENHANCED	Recruiting Onboarding & Electronic Timeskeeping Software	64-23	1701			65,000				
		Total Human Resources Cut				3,700	65,000	-	-	68,700	
		PUBLIC COMMUNICATION & EMERGENCY OPERATIONS									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	1801		1,000					
CUT	ENHANCED	Pavilion Wireless Handhelds	52-11	1801		3,214					
		Total Public Communication				4,214	-	-	-	4,214	
		FLEET MAINTENANCE									
CUT	SIMILAR	Rental of Temporary Equipment for Emergency Operations Center & Public Works Facility	44-10	1901		2,200					
REDUCTION	SIMILAR	Repairs to General Fund Vehicles	46-30	1901		10,000					
REDUCTION	SIMILAR	RTV Repairs	46-33	1901		1,000					
REDUCTION	SIMILAR	Repair/Maintenance of Lawn Equipment	46-35	1901		2,000					
CUT	SIMILAR	Annual Preventive Maintenance - 1 Police Vessel	46-37	1901		500					
REDUCTION	SIMILAR	Operating Supplies	52-10	1901		3,000					
REDUCTION	SIMILAR	Tires	52-38	1901		1,000					
CUT	ENHANCED	Generator - Fuel Polishing	34-10	1901		3,995					
CUT	ENHANCED	Three 800 MHZ Portable Radios	41-20	1901		10,500					
		Total Fleet Maintenance Cut				34,195	-	-	-	34,195	
		POLICE SERVICES									
		Uniform Division									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	2101		1,000					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	2101		5,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	2101		5,000					
CUT	SIMILAR	Pathfinder Recondition	52-10	2101		10,000					
CUT	SIMILAR	Taser Training and Replacement Cartridges	52-35	2101		4,500					
		Total Police Uniform Division Cut				25,500	-	-	-	25,500	
		Code Enforcement									
REDUCTION	SIMILAR	Code Enforcement Special Master	32-30	2103		1,000					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	2103		250					
REDUCTION	SIMILAR	Postage and Shipping	41-30	2103		250					
		Total Code Enforcement Division Cut				1,500	-	-	-	1,500	
		Total Police Department Cut				27,000	-	-	-	27,000	
		FIRE SERVICES - SUPPRESSION & ALS									

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
CUT	SIMILAR	Electronic Tablet Allowance	15-60	2201		1,000					
CUT	SIMILAR	Replacement 2013 Vehicle for Fire Captain	64-25	2201			65,000				
CUT	ENHANCED	AVL Locator for Rescue Truck	34-10	2201		600					
CUT	ENHANCED	SCBA Program Safety Testing Equipment	52-11	2201			20,400				
CUT	ENHANCED	CCTV Improvements at Fire Facilities	64-25	2201			50,518				
		Total Fire Department Cut				1,600	135,918	-	-	137,518	
		PHYSICAL ENVIRONMENT									
		Facilities Management									
CUT	SIMILAR	Deputy Public Works Director	12-10	4101	125,382						
CUT	SIMILAR	Electronic Tablet Allowance	15-60	4101		1,000					
CUT	SIMILAR	Engineering	31-15	4101		10,000					
CUT	SIMILAR	Emergency Elevator Repair for City Hall	34-10	4101		485					
CUT	SIMILAR	Additional Floor Care	34-10	4101		3,800					
CUT	SIMILAR	Semi-annual Bay Door Maintenance Public Works Operations Center	34-10	4101		2,800					
CUT	SIMILAR	Annual Oil/Water Separator Pumping - Public Works Operations Center	34-10	4101		1,400					
CUT	SIMILAR	Closed Loop Treatment	34-10	4101		700					
CUT	SIMILAR	Quarterly HVAC Maintenance	34-40	4101		16,750					
REDUCTION	SIMILAR	Pavilion Exterior Cleaning	34-40	4101		6,600					
REDUCTION	SIMILAR	Pavilion Closed Loop Treatment	34-40	4101		1,900					
REDUCTION	SIMILAR	Pavilion Fire Extinguisher Replacement	34-40	4101		450					
CUT	SIMILAR	Fire Extinguisher Cabinets	34-50	4101		4,000					
CUT	SIMILAR	Emergency or Compliancy Repairs for Fire Alarm or sprinkler Systems	34-60	4101		1,500					
CUT	SIMILAR	Emergency Contracted HVAC Repairs	34-60	4101		3,000					
CUT	SIMILAR	Emergency Repairs to Apparatus Bay Doors	34-70	4101		1,500					
REDUCTION	SIMILAR	Closed Loop Treatment	34-70	4101		1,175					
REDUCTION	SIMILAR	Closed Loop Treatment	34-80	4101		1,175					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	4101		3,500					
CUT	SIMILAR	Landfill Costs	43-20	4101		3,000					
REDUCTION	SIMILAR	Rental of Specialized Equipment	44-10	4101		6,100					
REDUCTION	SIMILAR	Emergency or Compliancy Repairs to Fire Alarm or Fire Sprinkler System - City Hall	46-10	4101		2,000					
REDUCTION	SIMILAR	Emergency or Compliancy Repairs to Fire Alarm or Fire Sprinkler System - Pavilion	46-12	4101		3,000					
REDUCTION	SIMILAR	Prop Shop Maintenance	46-13	4101		1,000					
CUT	SIMILAR	R-22 AC Repairs	46-14	4101		2,000					
CUT	SIMILAR	Insurance Deductibles	46-17	4101		6,000					
CUT	SIMILAR	Emergency or compliancy Repairs to Elevator System - Public Safety Building	46-18	4101		1,000					
CUT	SIMILAR	Emergency Repairs to ATS Systems at PSB or FS #29	46-18	4101		2,000					
CUT	SIMILAR	Emergency or Compliancy Repairs to Fire Alarm or Fire Sprinkler System - Fire	46-18	4101		2,000					
REDUCTION	SIMILAR	Emergency HVAC Repairs	46-19	4101		6,000					
REDUCTION	SIMILAR	Emergency or Compliancy Repairs to Fire Alarm or Fire Sprinkler System - Police	46-19	4101		1,000					
REDUCTION	SIMILAR	Emergency Repairs to ATS Systems at PSB (Police)	46-19	4101		1,000					
CUT	SIMILAR	Vehicle Repairs	46-30	4101		2,500					
REDUCTION	SIMILAR	Printing and Binding	47-10	4101		1,000					
REDUCTION	SIMILAR	Advertising	49-10	4101		1,000					
REDUCTION	SIMILAR	Office Supplies	51-10	4101		750					
CUT	SIMILAR	Floor Vacuum for Stripping and Waxing	52-11	4101		1,400					
REDUCTION	SIMILAR	Replacement Signs for Buildings	52-59	4101		250					
REDUCTION	SIMILAR	Operating Supplies for Prop Shop, Utility Buildings, Fire Station, and Police	52-##	4101		3,350					
REDUCTION	SIMILAR	Books, Publications, Subscriptions, and Memberships	54-10	4101		500					
CUT	SIMILAR	Replacement Bucket Truck	64-10	4101			163,800				
CUT	ENHANCED	Annual Exterior Building Cleaning - City Hall	34-10	4101		2,000					
CUT	ENHANCED	Semi-Annual Refrigeration System Maintenance	34-70	4101		3,000					
CUT	ENHANCED	Toshiba Copier Rental for Public Works Building E (Employee Touchdown Workroom)	44-10	4101		2,700					
		Total Facilities Division Cut			125,382	116,285	163,800	-	-	405,467	

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
		Streets & Roads Division									
CUT	SIMILAR	Right-of-Way Permit Tech	12-10	4102	70,024						
REDUCTION	SIMILAR	Engineering	31-15	4102		10,000					
CUT	SIMILAR	Public Works User Fee Study	31-15	4102		75,000					
REDUCTION	SIMILAR	Sidewalk Grinding Contract	34-10	4102		7,000					
REDUCTION	SIMILAR	Inspection and Maintenance of Signs	34-10	4102		6,000					
REDUCTION	SIMILAR	Rentals and Leases	44-10	4102		1,500					
REDUCTION	SIMILAR	Retroreflectometer	52-11	4102		5,000					
REDUCTION	SIMILAR	Sidewalk Replacement	63-20	4102			5,000				
CUT	ENHANCED	New Permanent Parking Lot at Existing Public works Site	64-25	4102				1,050,000			
CUT	ENHANCED	Engineering for Trails Project with Mt. Dora, Lake County, YMCA, Eustis Corridor	31-15	4102		55,000					
CUT	ENHANCED	Wekiva Trails Segment 1 and 5	31-15	4102		40,000					
CUT	ENHANCED	Growth Study Patterns	31-15	4102		21,000					
CUT	ENHANCED	Mobility/Multi-Model Fee Study Analysis and Implementation	31-15	4102		155,000					
CUT	ENHANCED	Sidewalk Comp Plan to Improve Overall Sidewalk Condition/Accessibility	31-15	4102		30,000					
CUT	ENHANCED	Sidewalk Cleaning Program	31-15	4102		10,000					
CUT	ENHANCED	Additional Sidewalk Grinding of Potential Trip Hazards	31-15	4102		10,000					
CUT	ENHANCED	Roadway Striping for Large Areas	31-15	4102		20,000					
CUT	ENHANCED	Add Sidewalk Component to Current Asset and Work Order System	34-10	4102		10,500					
CUT	ENHANCED	Additional Travel and Per Diem	40-10	4102		4,800					
CUT	ENHANCED	Radio and Charger for Emergency Use	41-20	4102		7,000					
CUT	ENHANCED	Electric for Main St. Holiday/Event Power Outlets	43-10	4102		5,036					
CUT	ENHANCED	Rental of Message Boards 2 Each at \$1,575 each	44-10	4102		3,150					
CUT	ENHANCED	Additional Office Chairs	52-11	4102		1,800					
CUT	ENHANCED	Additional Uniforms	52-25	4102		8,850					
CUT	ENHANCED	Additional Sign Materials	52-59	4102		2,000					
CUT	ENHANCED	Street Sign Name Upgrade - Branding Initiative	63-10	4102				78,000			
CUT	ENHANCED	Replace Existing Sidewalk and ADA Ramps	63-20	4102				25,000			
CUT	ENHANCED	Alley Brick Paving	63-30	4102				1,900,350			
CUT	ENHANCED	Paving	63-30	4102				350,000			
CUT	ENHANCED	Microresurfacing	63-30	4102				250,000			
CUT	ENHANCED	Two Mobile Message Board Mounted Trailer for Maintenance of Traffic and Events	64-10	4102			42,000				
CUT	ENHANCED	Vibratory Compaction Roller	64-10	4102			35,000				
CUT	ENHANCED	Walk Behind Sidewalk Grinder	64-10	4102			6,200				
CUT	ENHANCED	48" Hand Squeeze Roll Applicator for Making Signs	64-10	4102			7,600				
CUT	SIMILAR	RTV Utility Vehicle - Replace 2007 Club Car	64-10	4102			19,000				
CUT	SIMILAR	Replace 2001 Ford with 180,000 miles with a 2024 Ford Super Cab	64-10	4102			62,801				
CUT	ENHANCED	Purchase Ford 350 Truck for Additional Staffing	64-17	4102			62,500				
CUT	ENHANCED	Purchase Ford 350 4x4 Truck for Additional Staffing	64-17	4102			65,000				
CUT	ENHANCED	Purchase Ford 250 4x4 Truck for Additional Staffing	64-17	4102			60,000				
CUT	ENHANCED	Wood Avenue Project - Parking and ADA Sidewalk to Aesop's Park	64-25	4102				27,260			
CUT	ENHANCED	Wood Avenue Trail Connectivity Elements	64-25	4102				42,740			
CUT	ENHANCED	Rockingham Avenue - Widen Road Design	64-25	4102				42,000			
CUT	ENHANCED	Rockingham Avenue - Widen Road Construction	64-25	4102				400,000			
CUT	ENHANCED	St. Clair Abrams Corridor construction and Design	64-25	4102				2,105,000			
CUT	ENHANCED	Wells Avenue Bridge Rehab	64-25	4102				110,000			
CUT	ENHANCED	Wells Avenue Bridge Construction	64-25	4102				350,000			
CUT	ENHANCED	West Main Street Construction Engineering and Oversight	64-25	4102				175,000			
CUT	ENHANCED	West Main Street Construction	64-25	4102				1,800,000			
CUT	ENHANCED	Pocket Parking Lot at City Hall - Engineering and Construction	64-25	4102				65,000			
CUT	ENHANCED	East Caroline Street Design and Construction	64-25	4102				75,000			
CUT	ENHANCED	Wayfinding Signs for New Public Works Facility (3 total)	64-25	4102				28,000			
CUT	ENHANCED	Tav-Dora Trail Design and Engineering	64-25	4102				55,000			
		Total Streets Division Cut			70,024	488,636	365,101	8,928,350	-	9,852,111	
		Total Physical Environment Cut			195,406	604,921	528,901	8,928,350	-	10,257,578	
		ECONOMIC DEVELOPMENT									

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
CUT	SIMILAR	Electronic Tablet Allowance	15-60	5901		1,000					
CUT	SIMILAR	Advertising and Promotional Items for Recruitment	49-10	5901		2,000					
CUT	ENHANCED	Commercial Real Estate/Retail Recruitment Database Suite	34-10	5901		9,000					
		Total Economic Development Cut				12,000	-	-	-	12,000	
		LIBRARY SERVICES									
REDUCTION	SIMILAR	Board Payments	32-20	7101		1,050					
REDUCTION	SIMILAR	Travel & Per Diem	40-10	7101		700					
REDUCTION	SIMILAR	Postage	41-30	7101		160					
CUT	SIMILAR	Building Repairs	46-10	7101		1,500					
REDUCTION	SIMILAR	Printing and Binding	47-10	7101		100					
REDUCTION	SIMILAR	Adult Programs and Exhibits	48-40	7101		1,000					
REDUCTION	SIMILAR	Teenage Programs	48-45	7101		500					
REDUCTION	SIMILAR	Advertising	49-10	7101		100					
REDUCTION	SIMILAR	Office Supplies	51-10	7101		890					
REDUCTION	SIMILAR	Operating Supplies	52-10	7101		1,600					
REDUCTION	SIMILAR	Standing Order	66-10	7101			825				
REDUCTION	SIMILAR	Major Collections	66-20	7101			4,500				
CUT	ENHANCED	Additional Major Collections	66-20	7101			10,000				
		Total Library Services Cut				7,600	15,325	-	-	22,925	
		PARKS MANAGEMENT									
CUT	ENHANCED	Wekiva Trail Property Appraisal for Raise Grant Application (Cost Share with Mount Dora)	34-10	7201				40,000			
CUT	ENHANCED	North Lake Trail Feasibility Study	34-10	7201				38,000			
REDUCTION	SIMILAR	Travel and Per Diem	40-10	7201		3,000					
CUT	SIMILAR	Postage	41-30	7201		2,000					
REDUCTION	SIMILAR	Rentals and Leases	44-10	7201		500					
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	7201		12,000					
REDUCTION	SIMILAR	Business Cards	47-10	7201		75					
REDUCTION	SIMILAR	Arbor Day	48-23	7201		250					
CUT	SIMILAR	Advertising	49-10	7201		250					
REDUCTION	SIMILAR	Office Supplies	51-10	7201		30					
REDUCTION	SIMILAR	Operating Supplies	52-10	7201		37,000					
CUT	SIMILAR	Kasco Aeration System for Lake Becky at Aesop's Park	52-11	7201		4,500					
REDUCTION	SIMILAR	Operating Chemicals	52-65	7201		5,000					
CUT	SIMILAR	New Signage for Parks	63-80	7201		46,600					
CUT	ENHANCED	Masterplanning Services with Firm to Secure Raise Grant for Wekiva Trail	64-25	7201				125,000			
CUT	SIMILAR	Replace Playground Feature for Ingraham Park	64-25	7201				60,000			
CUT	SIMILAR	Tavares Nature Park Pier Rebuild Demolition and Removal	64-25	7201				75,300			
CUT	SIMILAR	Two Replacement Picnic Tables for Ingraham Park	64-25	7201			7,933				
CUT	ENHANCED	American in Bloom Beautification Initiative, Expanded Basket Program	64-25	7201			6,000				
CUT	SIMILAR	Replacement Trees for Cemetery/Arboretum	64-25	7201				6,700			
CUT	SIMILAR	Floating Islands for Public works Facility	64-25	7201				72,000			
CUT	SIMILAR	Floating Islands for Aesop's Park Pond	64-25	7201				72,000			
CUT	ENHANCED	Assessment for Boardwalk in Squibb Park	31-15	7201		3,000					
CUT	ENHANCED	Engineering Services to Apply for Grant to Build an Info. Kiosk at Summerall Park & TRP	31-15	7201		3,800					
CUT	ENHANCED	New Radio Annual Maintenance	34-10	7201		576					
CUT	ENHANCED	Maintenance of Floating Beemats at Public Works Complex and Lake Becky	34-10	7201		47,600					
CUT	ENHANCED	Foot Traffic Software	34-10	7201		6,000					
CUT	ENHANCED	Telephone for New Employee	41-10	7201		1,000					
CUT	ENHANCED	New Radios	41-20	7201		15,525					
CUT	ENHANCED	Additional Operating Supplies	52-10	7201		2,080					
CUT	ENHANCED	Additional Uniforms	52-25	7201		1,087					
CUT	ENHANCED	Parks Masterplan	64-25	7201				237,600			
CUT	ENHANCED	Design and Engineering for Veteran's Memorial Plaza and Columbarium Walls	64-25	7201				35,000			
CUT	ENHANCED	Columbarium Structure with 4 Walls of 60 Niches	64-25	7201				77,600			
CUT	ENHANCED	CDBG Grant Match to Fund ADA Pathway and Lighting Around Lake Becky at Aesop's Park	64-50	7201				500,000			
		Total Parks Management Division Cut				191,873	13,933	1,339,200	-	1,545,006	

CITY OF TAVARES ADOPTED BUDGET FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
		COMMUNITY SERVICES									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	7202		1,000					
REDUCTION	SIMILAR	Contractual Services	34-10	7202		1,675					
REDUCTION	SIMILAR	Travel and Per Diem	40-10	7202		3,000					
REDUCTION	SIMILAR	Postage	41-30	7202		200					
REDUCTION	SIMILAR	Miscellaneous Repairs	46-25	7202		6,500					
REDUCTION	SIMILAR	Printing and Binding	47-10	7202		300					
REDUCTION	SIMILAR	Light Up Event	48-20	7202		3,000					
REDUCTION	SIMILAR	July 4th Event	48-30	7202		5,000					
REDUCTION	SIMILAR	Boo Festival Community Event	48-60	7202		3,000					
REDUCTION	SIMILAR	Advertising	49-10	7202		3,000					
REDUCTION	SIMILAR	Office Supplies	51-10	7202		1,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	7202		4,500					
CUT	SIMILAR	Office Printers	52-11	7202		1,200					
CUT	SIMILAR	5 Foot Rotary Tiller with PTO Shaft	52-11	7202		1,700					
CUT	SIMILAR	Equipment Trailer for Sports Park	52-11	7202		4,000					
REDUCTION	SIMILAR	Uniforms	52-25	7202		500					
REDUCTION	SIMILAR	Art in the Square	52-30	7202		1,000					
REDUCTION	SIMILAR	Operating Chemicals	52-65	7202		2,000					
REDUCTION	SIMILAR	Youth Summer Program	55-10	7202		4,000					
REDUCTION	SIMILAR	Father Daughter Dance	55-20	7202		2,000					
CUT	SIMILAR	Replace Vehicle #471 with F250 Super Cab	64-11	7202			60,000				
CUT	ENHANCED	Woodlea Sports Park Construction - Concession/Restrooms/Youth Ball Fields	64-25	7202				200,000			
CUT	SIMILAR	Upgrade Ball Field Lighting	64-25	7202				181,000			
CUT	SIMILAR	Replace Woodlea Scoreboards - Youth Fields	64-25	7202				10,000			
CUT	SIMILAR	Woodlea Maintenance Barn New Perimeter Fence	64-25	7202				5,000			
CUT	SIMILAR	Repair to Fence at Woodlea Sports Park	64-25	7202				20,000			
CUT	SIMILAR	YMCA Regional Park Irrigation Main Line Repair and Conversion	64-25	7202				8,900			
CUT	SIMILAR	Woodlea Sports Park Maint Barn Repair/New Wiring	64-25	7202				8,000			
CUT	ENHANCED	Safety Barricades For Parade	48-20	7202		9,500					
CUT	ENHANCED	Replacement Chairs/Furniture for Ingraham Center	52-11	7202		4,100					
CUT	ENHANCED	Replacement Kubota Loader	64-10	7202			38,000				
CUT	ENHANCED	Replacement Mower	64-10	7202			17,000				
CUT	ENHANCED	Install New Scoreboards on Adult Fields at Woodlea	64-25	7202			17,000				
		Total Community Services Cut				62,175	132,000	432,900	-	627,075	
		TOTAL GENERAL FUND CUT / REDUCTION				295,995	1,542,516	988,607	10,700,450	-	13,527,568
		TIF FUND									
REDUCTION	SIMILAR	Rocktoberfest / Monsterplash	48-60	5901		3,682					
CUT	ENHANCED	Contract Event Support	34-10	5901		12,000					
		Total TIF FUND				15,682	-	-	-	15,682	
		WATER									
		No budget cuts.									
		Total Water Department				-	-	-	-	-	
		WASTEWATER									
		No budget cuts.									
		Total Wastewater Department				-	-	-	-	-	
		Total Water/Wastewater Fund				-	-	-	-	-	

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
		SOLID WASTE									
CUT	SIMILAR	Solid Waste Driver 1	12-10	3401	78,784						
REDUCTION	SIMILAR	Service Contract to Respond To and Mitigate Hazardous Spill Clean-Ups	34-10	3401		4,000					
REDUCTION	SIMILAR	Service Contract for Tree Trimming	34-10	3401		4,000					
REDUCTION	SIMILAR	Service Contract for Cartigraph Workorder System	34-10	3401		1,725					
CUT	SIMILAR	Certified Public Supervisor Certification Classes	40-10	3401		2,970					
REDUCTION	SIMILAR	Waste Management Contract	43-30	3401		100,000					
REDUCTION	SIMILAR	Rental of an Automated Sideloader in the Event of a Truck Breakdown	44-10	3401		15,000					
REDUCTION	SIMILAR	Vehicle Maintenance	46-30	3401		3,000					
CUT	SIMILAR	Refurbish Automated Side-Loader #626	46-30	3401		60,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	3401		1,000					
CUT	SIMILAR	Purchase of Shelves and Work Bench for New BLDG	52-11	3401		4,000					
REDUCTION	SIMILAR	Uniforms	52-25	3401		1,643					
REDUCTION	SIMILAR	Tires	52-38	3401		4,000					
		Total Solid Waste Fund			78,784	201,338	-	-	-	280,122	
		STORMWATER									
CUT	SIMILAR	Electronic Tablet Allowance	15-60	3801		1,000					
REDUCTION	SIMILAR	Storm Line Repairs	64-25	3801			18,870				
CUT	SIMILAR	St. Clair Abrams Stormwater Drainage Project	64-25	3801				600,000			
		Total Stormwater Fund			-	1,000	18,870	600,000	-	619,870	
		SEAPLANE BASE									
		Airport & Marina Operations									
REDUCTION	SIMILAR	Advertising	49-10	4304		1,000					
REDUCTION	SIMILAR	Operating Supplies	52-10	4304		2,500					
CUT	SIMILAR	Portable Backup Generator	52-11	4304		2,000					
CUT	SIMILAR	Marina Pressure Washer Replacement/Repair	52-11	4304		2,200					
CUT	SIMILAR	Replacement Truck F150	62-20	4304			55,000				
REDUCTION	SIMILAR	Wooton Park Sidewalk Repairs	62-20	4304			6,000				
CUT	SIMILAR	West End Walking Path/Parking Lane Repaving	62-20	4304			25,000				
CUT	ENHANCED	Wooton Park Bathroom Electronic Locks and Install	62-20	4304			20,000				
CUT	ENHANCED	Wooton West Restroom Future Modernization	62-20	4304			15,000				
CUT	ENHANCED	Wooton East Restroom Renovation/Modernization	62-20	4304			20,000				
CUT	ENHANCED	FA1 Seaplane Base Masterplan Update	62-20	4304			250,000				
CUT	ENHANCED	FA1 Seaplane Base Re-platting and TOPO	62-20	4304			100,000				
		Total Airport & Marina Operations			-	7,700	491,000	-	-	498,700	
		Splash Park									
		Total Splash Park			-	-	-	-	-	-	
		Wooton Park General Maintenance									
REDUCTION	SIMILAR	Repair/Replace Existing Irrigation	34-10	7401		5,000					
REDUCTION	SIMILAR	Replace Failing Picnic Tables and Benches in Pavilions, Gazebos, and Volleyball Court	52-11	7401		18,000					
		Total Wooton Park General Maintenance			-	23,000	-	-	-	23,000	
		Total Seaplane Base Fund			-	30,700	491,000	-	-	521,700	

CITY OF TAVARES											
ADOPTED BUDGET											
FISCAL YEAR 2024-2025											
RUNNING SUMMARY OF CITY ADMINISTRATOR'S BUDGET DELETIONS											
ITEMS LISTED WERE DELETED FROM THE PROPOSED BUDGET FOR BALANCING PURPOSES											
CUT, REDUCTION, OR DEFERRED	SIMILAR OR ENHANCED LEVEL OF SERVICE?	SERVICE DESCRIPTION	ACCT NUMBER	DEPT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL EQUIPMENT/ SOFTWARE	CAPITAL PROJECTS	DEBT SERVICE, TRANSFER & OTHERS	TOTALS	
		Pavilion Fund									
CUT	ENHANCED	Orlando Business Journal Advertising	49-10	7501		2,500					
CUT	ENHANCED	Propellor Illumination	52-11	7501		4,950					
CUT	ENHANCED	Waterfed Window Cleaning System	52-11	7501		4,800					
CUT	ENHANCED	Pier Lighting	62-20	7501				13,000			
CUT	ENHANCED	Trolley System Retrofit	62-20	7501				100,000			
CUT	ENHANCED	Exterior Caulking	62-20	7501				15,000			
		Total Pavilion Fund				- 12,250	-	128,000	-	140,250	
		TOTAL ENTERPRISE FUND OPERATIONS				78,784	260,970	509,870	728,000	-	1,577,624
		TOTAL ALL CITY WIDE CUTS				374,779	1,803,486	1,498,477	11,428,450	-	15,105,192

GLOSSARY OF TERMS AND ACRONYMS

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Meanings of specialized acronyms used are also included.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Council.

Amendment: A change to an adopted budget, which may increase or decrease a fund total.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The ACFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Council is the authoritative appropriating body for the City of Tavares.

Approved Budget: The City Council's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

Assessed Property Value: The value set upon a property by the Lake County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A budget prepared that balances the resources of the City against the planned expenditures.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more.

These expenditures can be dedicated to acquisitions that range from office furniture and desk top computers to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

Capital Improvement: A capital expenditure that is \$5,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Council: The elected policy-setting body for the City.

Community Development Block Grant (CDBG): This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development (HUD).

Community Redevelopment Agency Fund: This fund accounts for the portion of the ad valorem tax revenue designated for purposes established for the district by the Community Redevelopment Agency (CRA) Board of Directors.

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Debt Service Fund: Costs associated with procurement and payment of debt is captured in this fund. Proceeds from the refinance of existing debt will pass through this fund.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish proficient and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division: A basic organizational unit of the City which is functionally unique in its service delivery. It is the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing and urban development and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Ending Fund Balance: Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

Enterprise Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes.

Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Amendments to the Florida Constitution set the reduction or exemption amounts for homestead. Eligible homeowners must apply for the exemption by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Fines and Forfeitures: Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Accounts and financial reports must be grouped according to those established functions. See Object Code.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Government Structure section of this budget document for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

General Government: Functional classification for services provided by the city for the benefit of the public and the governmental body as a whole, including legislative, financial/ administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

Generally Accepted Accounting Principles (GAAP): A common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board (FASB).

Governmental Accounting Standards Board (GASB): An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for rapid funding of specific transportation improvement projects.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Tavares does not operate any Internal Service Funds at this time.

Levy: To impose taxes, special assessments, or service charges. Also, another term used for millage rate.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See Object Code.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: GASB defines major funds as those meeting the following criteria: Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds). Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation of the property.

Millage Rate: A rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the City.

Miscellaneous (Funding Source): Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses for day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Permit & License Revenue: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personal Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Police Education Fund: A portion of the traffic and criminal fines received by the City are recorded in this fund to provide financing for police law enforcement training.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Proprietary Fund: Funds that are used to account for the City's activities that are similar to those found in private sector. The measurement focus is on operating income, financial position and cash flows.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Council for their consideration by the City Manager. See Adopted, Approved Budget.

Public Safety: Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

Real Property: Land and the buildings and other structures attached to it that is taxable under state law.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

Solid Waste Fund: Fund that records solid waste residential collection charges and related expenditures.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State Shared Revenue: Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

Stormwater Utility Fund: This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Transfers: Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a “double counting” of revenues, and correspond to an equal amount of interfund expenditures.

Transmittal Letter and Executive Summary: A written explanation by the City Administrator that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for this fiscal year.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fee: Charge imposed on a customer for using a specific service operated by the City.

Vision: Guiding goals and priorities describing a sought-after future state toward which efforts should be directed.

Wastewater Re-use: The recycling of wastewater to provide an efficient source of nonpotable water for landscaping purposes.

Water and Sewer Utility Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.



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GLOSSARY OF ACCOUNTS

This glossary provides brief descriptions of each account object type.

Salary & Wages

11 10 Executive salaries: City Council salary expenditures.

12 10 Regular Salaries: Salaries for employees who are scheduled on a continuing basis and for the standard number of working hours per week (generally 40 hours).

Employees in this category typically receive all the rights and benefits as provided for in the Personnel Rules or a Union Agreement.

13 10 Other salaries and wages: Expenditures for temporary, contract, or lease employees.

14 10 Overtime wages: Wages for hours worked in excess of the regular work week, as defined by the FLSA. Generally, these wages are calculated at one and a half times the regular rate of pay.

14 20 Overtime/Off-duty overtime (Police Department): Overtime worked by Police Officers hired by outside agencies who then pay the City for the Police services.

Special Pay

15 10 Christmas Bonus: Expenditures for annual payments to employees for Christmas bonus, where amounts paid are related to years of services.

15 20 Tuition Reimbursement: Expenditures paid to employees for reimbursement of job-related degree-seeking college coursework.

15 30 Incentive Pay (Police Department): Paid monthly to Police Officers who complete additional training and/or earn a college degree from an accredited college or university.

Other Employee Costs

21 10 FICA – Employer Contributions: Social Security payments made to the Internal Revenue Service by the City.

22 10 Retirement Contributions: City contributions to 401(a) defined contribution plan for employees based on annual earnings.

22 20 Retirement Contributions: City contributions to the Florida Retirement Services Plan for General Employees.

23 10 Health Insurance: City's cost of premiums for employee health insurance coverage.

23 15 Dental Insurance: City's cost for employee dental premiums.

23 20 Life Insurance: City's cost of premiums for employee life insurance coverage.

23 21 Short-Term Disability Insurance: City's cost of premiums for employee short-term disability insurance coverage.

23 30 Dependent Health Insurance: Cost for City's portion of insurance premiums for employee dependent health insurance coverage.

23 35 Dependent Dental Insurance: City's cost for employee dependent dental premiums.

23 40 Long-Term Disability Insurance: City's cost of premiums for employee disability insurance coverage.

23 50 Administrative Fees: Administrative expenditures related to various insurances provided to employees.

24 10 Worker's Compensation: Premiums and benefits for Worker's Compensation insurance coverage.

25 10 Unemployment Compensation: Contingency payments to former employees as required by law.

Professional/Contractual Services

31 10 City Attorney: Expenditures for legal services provided to the City.

31 15 Engineering: Expenditures for engineering services related to planning, utilities, roads, and buildings.

31 20 Election Expense: Costs related to City-wide municipal elections.

31 25 Psychological Test & Poly: Expenditures for employment related testing (generally Police or Fire).

31 27 Medical Screening: Expenditures for employment-related testing.

31 30 Impact Fee Study: Costs to conduct studies related to fee structure for various impact fees.

31 45 C.U.P. Renewal: Costs related to renewing water permit from Water Management District.

31 50 Maintenance Fees (ICMA): Administration fees for maintaining ICMA deferred compensation accounts for employees.

31 55 Maintenance Fees (Nationwide): Administration fees for maintaining Nationwide deferred compensation accounts for employees.

31 60 Permit and Compliance Fees: Costs and related expenditures for obtaining compliance required permitting from various State agencies.

Accounting & Auditing

32 10 Auditing Services: Expenditures for annual audit of financial statements as required by Florida Statutes.

32 20 Board Member Payments: Payments to members of various City Boards.

32 30 Code Enforcement/Special Master: Payments to Special Master for code enforcement hearings.

Other Contractual Services

34 10 Contractual Services: Expenditures for contract-related services including maintenance, landscaping, meter reading, cleaning services, etc.

34 20 So/EMS: Lake County Sheriff OFC dispatch services contract.

34 30 Network Administration: Expenditures related to network administration and support.

Travel & Per Diem

40 10 Travel & Per Diem: Travel expenditures for seminars and conventions.

40 20 Police Education Expense: Expenditures for training seminars and educational classes for police officers.

40 30 Board Member Education: Expenditures for training seminars for elected and appointed members of City Boards.

Communication & Freight

41 10 Telephone: Expenditures for local and long distance telephone service.

41 20 Other Communication: Expenditures for beepers, radios and other communication devices.

41 25 Website: Expenditures for Website maintenance.

41 30 Postage: Postage for all City Departments; includes postage for brochures, newsletter, utility bills, FedEx, Express Mail, courier services, and special mailings.

Recycling

42 10 Recycling Containers: Expenditures for purchase of recycle containers for utility customers.

Utilities

43 10 Electric, Water, Gas: Expenditures for water, electric and gas services for City facilities.

43 20 Landfill Costs: Costs for solid waste disposal (residential customers).

43 30 Waste Management: Costs for solid waste pick-up and disposal (commercial).

Rentals & Leases

44 10 Rentals & Leases: Costs for rental or lease of equipment or facilities for City operations.

Insurance

45 10 Liability Insurance: Cost of premiums for protection against catastrophic loss, General Liability, and Property; includes other miscellaneous insurance requirements.

Repairs & Maintenance

46 10 Building: General repairs and maintenance on existing City buildings, including Maintenance contracts for air conditioners.

46 11 Docks: General repairs and maintenance to docks at Marina.

46 12 Pavilion: General repairs and maintenance to the Pavilion.

46 13 Prop Shop: General repairs and maintenance to the Prop Shop.

46 14 Utility Building: General repairs and maintenance to the Utility Building.

46 15 Equipment: Routine and preventative maintenance and testing for major City equipment, including pump stations, meters, water valves and similar items.

46 16 Fueling System: General repairs and maintenance to fueling system at Marina.

46 17 Insurance Recovery: Restoration or replacement costs of impaired assets funded by insurance recovery monies; includes cost of deductibles.

46 20 Computer: Routine and preventative maintenance for computers & related equipment.

46 25 Miscellaneous: Maintenance and repair of items other than buildings.

46 30 Vehicles: Preventative and ordinary costs incurred for repairing and maintaining City vehicles. Does not include replacement of major vehicle components such as engine or transmission.

46 33 RTV Utility Vehicle Repairs: Routine and preventative maintenance for City club cars, golf carts and mules.

46 35 Mowers: Routine and preventative maintenance for City-owned mowers and related equipment.

46 37 Marine Vessel: Water Taxi repair and maintenance.

46 38 Fire Vehicle Repair: Preventative and ordinary costs incurred for repairing and maintaining fire vehicles.

46 40 Traffic Lights: Routine & preventative maintenance for traffic signals within the City.

46 41 Stormwater Repairs: Routine and preventative maintenance of storm drains.

46 45 Exterminating: Expenditures for routine and preventative exterminating services.

46 50 Distribution: Repair and maintenance of water distribution lines.

46 60 Copy Machines: Expenditures for copy machine maintenance and repairs.

46 70 Playground: Ordinary repairs and maintenance for playground equipment (Wooton Park).

46 71 Facilities: Repair and maintenance of facilities at the Marina and Seaplane Base.

46 80 Lift Station Repair: Includes costs for improvements of wastewater lift stations.

46 81 Pump Repair: Costs for repair of water and wastewater pumps.

46 82 Collection Line Repair: Costs for repair and maintenance of wastewater collection lines.

46 85 SCADA Maintenance: Costs for repair and maintenance of the SCADA systems for water and wastewater.

Printing & Binding

47 10 Printing and Binding: Costs for printing and binding services.

47 20 Preservation of Books: Expenditures for preservation of library books.

47 30 Book Binding: Expenditures for binding library books.

47 40 Codification Expenditures: Costs for codifying City Ordinances.

Promotional Activities

48 10 City Appreciation: Expenditures for public activities related to citizen appreciation.

48 20 Light Up Main Street: Expenditures for annual Christmas Light Up Tavares festivities in December (other than decorations).

48 22 Light Up Main Street: Expenditures for annual Christmas Light Up Tavares decorating.

48 30 4th of July: Annual Independence Day celebration expenditures.

48 40 Adult Programs: Expenditures for adult library and parks programs.

48 50 Children's Reading Program: Expenditures for children's library reading programs.

48 60 Sponsored Events: Expenditure for City- sponsored events.

48 65 Sister City: Sister City program expenses.

Current Charges

49 10 Advertising: Costs for advertising and publication of public notices.

49 20 Self Ins. Actuarial Evaluation: Expenditures for annual self insurance actuarial evaluation (dental insurance).

49 30 Financial Service Fees: Expenditures for banking and investments services.

49 32 Credit Card Processing Fees: Expenditures related to processing credit card transactions for payment of utility bills and deposits.

49 40 Developer Obligations: Expenditures for pioneer agreement obligations.

Office Supplies/Operating Supplies

51 10 Office Supplies: Standard materials and supplies used in daily office operations such as staples, paper, pens, and pencils, etc. Each department defines for its own purpose what is to be included in this line item.

52 10 Operating Supplies: Costs for general operating supplies related to department missions.

52 11 Durable Goods: Expenditures for items with a cost between \$200 - \$4,999, not consumable in nature, and with useful lives expected to exceed more than one operating cycle.

52 13 Medical: Costs for medical supplies for Fire Department emergency services.

52 14 Leak Detection: Expenditures related to leak detection measures for water and sewer lines.

52 15 Fuel Costs: Costs for fuel to operate City vehicles and equipment.

52 16 Inventory Purchases: Items purchased for resale by the Marina/Prop Shop.

52 17 New Meters: Expenditures for purchase of new water meters.

52 18 Replacement Meters: Expenditures for purchase of replacements for existing water meters.

52 19 Cross Connection Devices: Expenditures for purchases of cross connection devices for water connections.

52 20 Newsletter: Expenditures and related costs for producing City newsletter.

52 22 Reuse Meters: Expenditures for purchase of new meters for the water reuse program.

52 23 Special Projects: Expenditures for various special City projects.

52 24 Splash Park Supplies: Expenditures for supplies used at the Splash Park.

52 25 Uniforms: Expenditures for providing employee uniforms for City departments.

52 28 Promo Program Supplies: Expenditures for supplies supporting Economic Development Initiatives.

52 29 Carts: Expenditures for replacement of solid waste carts.

52 30 Art in the Square: Expenditures and related costs for holding City-sponsored art shows at City Hall.

52 35 Fire Arm Supplies: Expenditures for providing firearms and related ammunition to Police Officers.

52 36 Bunker Gear: Expenditures for purchase of bunker gear for firefighters.

52 40 Investigation Funds: Expenditures for investigative activities (police).

52 50 Training: Costs for training supplies and classes for various City departments.

52 55 Police Automation Expense: Expenditures of the Police Automation Fund (Spec. Rev.)

52 60 League Lease Expense: Expenditures related to securing lease financing arrangements.

52 61 Prop Shop Supplies: Cost of supplies needed for the Prop Shop.

52 62 Utility General Supplies: Cost of general supplies needed for the Utility Building.

52 65 Chemicals: Costs for chemicals at water and wastewater facilities.

52 59 Gen Svc Sign Materials: Expenditures for materials to support the street sign inventory program.

52 70 Operating Equipment: Costs for laboratory chemical and testing equipment.

52 75 Lab Supplies: Costs for laboratory supplies and testing for Water Department.

52 80 Operating Supplies/ Lab Operating Supplies: Costs for additional laboratory supplies.

52 85 Exp Related to TIF District: TIF district expenditures.

52 87 Downtown Development: Costs for promoting development and businesses downtown.

52 95 SCADA Supplies: Expenditures related to maintenance of the SCADA system in water and wastewater.

Road Materials

53 10 Road Resurfacing: Costs and related expenditures for routine road resurfacing.

53 20 Road Materials & Supplies: Costs for materials and supplies for maintenance.

Books, Publications, Subscriptions And Memberships

54 10 Books, Pubs, Subscriptions & Memberships: Dues to professional organizations, professional magazines, and trade journals, etc.

54 20 Fire Prevention/Public Education: Costs for public awareness and education for fire prevention.

54 30 Mildred Hunter Trust Exp: Administrative costs for administering Mildred Hunter Trust Fund.

Events

55 10 Summer Youth Programs: Costs for Parks & Recreation summer programs.

55 20 Program Costs: Costs for recreation programs.

55 30 Individual Property Grant: TIF awarded grant.

Other Expenditures/Expenses

59 05 Transfer to Marina/Seaplane Base: Transfer of funds to the Marina/Seaplane Base fund.

59 10 Depreciation Expense: Expense for depreciation on City facilities, equipment and improvements.

59 13 Bad Debt Expense: Expense for uncollectible accounts receivable (utility accounts).

59 15 Transfers to Gen Fund: Transfers in lieu of taxes from utility funds.

59 17 Transfer to Debt Service: Transfer of funds to the Debt Service Fund for payment of General Fund Debt.

59 20 Reimbursement to Gen Fund: Reimbursements from utility funds to General Fund for administrative costs.

59 25 Transfers to Water/Wastewater: Transfers from Stormwater to Water and Wastewater Fund.

59 28 Transfers to Stormwater: Transfer from General Fund to the Stormwater Fund.

59 35 Abatement Proceedings: Costs and related expenditures for property abatement proceedings.

59 40 Recording & Taxes: Fees for recording City documents, and costs for taxes on newly acquired properties.

59 45 Community Service: Costs for activities related to community service initiatives.

59 50 Uniform Dry Cleaning: Expenditures for cleaning services (Police Investigators).

59 60 Amortization: Amortization costs for debt obligations.

59 65 Grant Match: Expenditures for match requirements of awarded grants to the City.

59 70 Transfer to SRF Loan Debt: Transfers from water and wastewater operating for SRF debt requirements.

59 75 Transfer to Fire Impacts: Transfers to Fire Impact Fund from General Fund.

59 78 Transfer to W/WW RRI Fund: Transfer of funds to the water and wastewater renewal and replacement fund to cover cost of upgrading and/or replacing infrastructure.

59 90 Contingency: Funds set aside for unforeseen expenditures. General & Utilities Administration only.

Capital Expenditures/Expenses

61 10 Land: The cost of purchasing land by the City and all related costs to the purchase such as legal and surveying fees.

62 20 Buildings: All costs related to new buildings or major building improvements.

62 10 Street Sign Replacement: This includes all costs associated with street sign replacement.

63 15 Improvements Other Than Buildings: This includes facilities such as water & sewer lines or major capital repairs on equipment.

63 20 Sidewalk Repair, Replace & Const: This includes all costs related to sidewalk construction.

63 30 Paving: This includes all costs related to street paving.

63 40 Storm Drainage Repair/Const: This includes all costs related to storm drain construction and improvements.

63 50 FDOT US 441 Retention Pond: This includes all costs related to the US 441 Retention Pond construction and improvements.

63 60 Improvements Other Than Buildings/Landscaping: This includes all costs related to landscape improvements on City property or City rights-of-way.

63 61 Streetscape: Expenditures for upgrading street rights-of-way.

63 70 Traffic Signals: This includes all costs related to Traffic Signal construction and improvements.

63 80 Park Improvements: This includes all costs related to Parks construction and improvements.

63 90 Road Construction: This includes all costs related to road design and construction.

64 10 Equipment Replacement: This includes all costs to replace current equipment in operation (Machinery, Mowers, Trailers, Vessels, Office Equipment, etc.) which costs more than \$1,000.00).

64 11 Vehicle Replacement: Expenditures related to the purchase of new vehicles to replace existing fleet vehicles.

64 13 Computer Replacement: Includes all costs to replace current computers in use.

64 14 New Computers: Expenditures for new computer purchases. Does not include costs to replace computers currently in use.

64 15 New Equipment: Costs for all new equipment such as vehicles, mowers, saws, large tools, push mowers, hedge trimmers, lockers, tool boxes, pumps, vacuums, and office furniture such as desks, chairs, book shelves, file cabinets, calculators, etc., exceeding \$5,000.

64 17 New Vehicles: Expenditures for vehicles which do not replace current fleet vehicles.

64 23 Software: Expenditures related to purchases of application software.

64 25 Future Projects: Costs for new equipment with a cost greater than \$5,000, and a useful life greater than one operating cycle, and where another classification is not appropriate.

64 30 Capital Equipment: Costs for equipment generally used in the revenue producing process.

64 35 Meter Replacements: Costs for replacing water meters.

64 40 Meters: Costs for new water meter purchases.

64 45 Cross Connection Device: Costs for cross connection device purchases.

64 50 Capital Grant Match: Costs associated with grant match requirement.

Construction in Progress:

65 45 Construction in Progress: Used to account for undistributed work in progress on construction projects.

65 47 Capital Line Expansion: Expenditures related to water/wastewater capital lines.

Books, Publications & Library Materials:

66 10 Standing Order National Library: Library subscriptions of national periodicals and journals.

66 20 Major Collections Books: Expenditures for library book collections.

Debt Service

71 XX Principal Payments: Principal payments on outstanding loans, or other debt instruments.

72 XX Interest Payments: Interest payments on outstanding loans, or other debt instruments.

73 XX Other Debt Service Costs: Costs other than principal and interest related to debt issuance. Also includes payments for trust and agency fees.

Grants & Aids

81 10 Community Grants: Expenditures related to support of various local activities and community events.

81 20 FDLE Grant: Grant expenditures for FDLE grants.

81 30 FL Dept of AG Grant: Grant expenditures for FL Dept of AG Grant.

81 40 Tav-Lee Trail Grant: Grant expenditures for Tav-Lee Trail.

81 50 FRDAP Grant: Grant expenditures for FRDAP projects.

83 10 Other Grants: Expenditures for all other community grants or grant expenditures not otherwise classed.

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY 2025-2051*

Fiscal Year	Governmental Activities**	Business-type Activities	Total Principal & Interest
2025	3,146,854	3,429,254	6,576,108
2026	3,073,849	3,305,434	6,379,283
2027	3,104,362	3,305,347	6,409,709
2028	2,428,899	3,309,270	5,738,169
2029	1,889,416	3,303,125	5,192,541
2030	1,791,571	3,298,405	5,089,976
2031	1,695,005	2,757,023	4,452,028
2032	1,694,040	2,817,819	4,511,859
2033	217,826	2,554,050	2,771,876
2034	159,556	2,554,846	2,714,402
2035	160,002	2,310,325	2,470,327
2036	159,792	1,627,328	1,787,120
2037	159,946	1,628,496	1,788,442
2038	159,944	1,628,823	1,788,767
2039	159,786	1,628,884	1,788,670
2040	159,974	1,629,777	1,789,751
2041	159,988	1,630,391	1,790,379
2042	159,830	1,625,782	1,785,612
2043	-	1,089,422	1,089,422
2044	-	889,981	889,981
2045	-	525,282	525,282
2046	-	247,127	247,127
2047	-	247,128	247,128
2048	-	247,127	247,127
2049	-	247,127	247,127
2050	-	-	-
2051	-	-	-
	\$20,480,640	\$47,837,573	\$68,318,213

**Governmental activities debt includes General Fund and Infrastructure Sales Tax Fund supported debt.

* Subject to change as Debt Service agreements are finalized. Debt coverage requirements, and the purpose of debt obligations may be found in the Annual Comprehensive Financial Report (see Note 7 disclosures).



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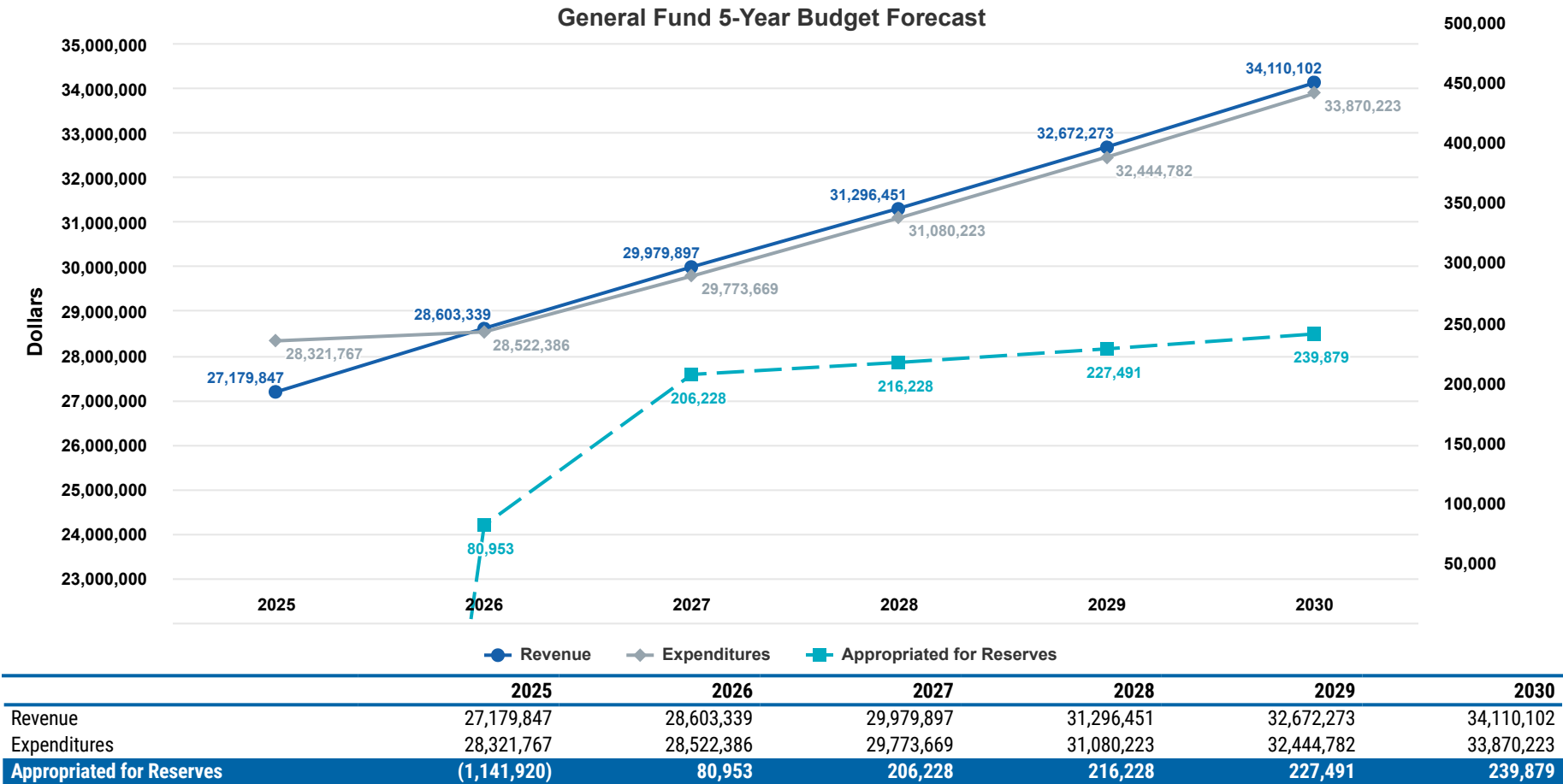
LONG RANGE FINANCIAL FORECAST

The five-year budget forecast for the General Fund projects a favorable balanced budget, where revenues equal or exceed expenditures. This forecast is based on the Fiscal Year (FY) 2025 Adopted Budget. Key assumptions underlying the forecast include:

- The millage rate will decrease annually.
- Ad Valorem revenue collections will increase by 5% in FY 2026 and FY 2027, followed by a 4% increase in subsequent years due to anticipated slowing of City-wide taxable property value growth in FY 2028.
- Service levels remain similar.
- Interfund transfers will grow at a rate of 4%.
- Local Option Taxes, Utility Taxes, and Permits and Fees are expected to rise by 5% each year.
- State Shared revenues will increase by 6% annually.
- All other revenues will grow by 3% each year.
- Personal services costs will stabilize, increasing by 3% annually.
- Health Insurance costs will rise by 4% annually.
- Dental Insurance costs will increase by 3% each year.
- All other employee costs and benefits will see a 4% annual increase.
- Capital expenditures are projected to decrease from the FY 2025 budgeted amount of \$1,372,240 to \$200,000 in FY 2026, followed by a \$50,000 increase in subsequent years.
- Operating expenditures will rise by 6% annually.

The forecast below demonstrates a favorable balanced budget. Appropriations for reserves (the difference between revenues and expenditures) are expected to substantially increase in Fiscal Years 2026 and 2027, followed by sustained growth in subsequent years. Note that appropriation for reserves assumes all revenues are collected, and all expenditures are expended. Normally, the City does not spend all budgeted expenditures, while collected revenue is very close to budget. This differential serves to grow Fund Balance reserves.

The General Government Finance Officers Association recommends a General Fund reserve balance of at least two months' worth of operating expenditures. The General Fund reserve balance is expected to exceed GFOA recommendations by an additional half month in each fiscal year.



SUMMARY (ALL FUNDS)

Fund Description (Fund Number)	Audited Actuals 2022-2023	Revised Budget 2023-2024	Adopted Budget 2024-2025
General Fund (001)	\$26,419,778	\$26,457,337	\$28,321,767
Police Education (102)	1,243	3,857	-
TIF (105)	584,960	602,455	660,173
Police Impact Fee Fund (110)	46,051	41,037	146,987
Fire Impact Fee Fund (111)	18,976	31,477	138,977
Police Forfeitures Fund (112)	3,625	-	-
Park Impact Fee Fund (114)	30,749	393,761	-
Building Permit Fund (115)	-	-	-
Freedom Flag Maintenance Fund (117)	-	-	-
Community Theater Fund (118)	-	-	-
Citizen Donation Fund (119)	242	1,350	-
Fire Assessment Fund (122)	1,899,086	1,940,407	2,031,288
Infrastructure Sales Tax Fund (150)	112,553	-	-
Grant Fund (151)	2,108,180	7,420,900	241,465
Infrastructure Sales Tax Fund (152)	1,853,072	2,929,837	2,623,337
Road Improvements Fund (153)	-	-	-
ARPA (155)	3,928,584	3,723,354	-
DEO Grant Fund (156)	3,672,624	2,555,043	-
Debt Service Fund (201)	1,187,305	1,188,836	1,186,087
Capital Projects Funds (301,302,303,304)	1,823,859	2,709,405	-
Utility Fund (401)	11,921,373	14,604,362	13,363,383
Solid Waste Fund (402)	4,013,736	4,839,964	5,024,431
Stormwater Fund (403)	2,179,560	2,399,475	2,272,565
Seaplane Base Fund (405)	1,071,458	1,063,089	1,046,850
Pavilion Fund (406)	822,002	860,502	849,044
W/WW Impact Fee Fund (441)	681,457	989,001	935,000
W/WW RR&I Fund (443)	148,310	844,693	892,000
SRF Construction Fund (444)	1,511,225	916,748	-
SRF Loan Debt Fund (445)	529,558	2,413,344	2,404,478
Sunset View Project Fund (447)	46,332	128,498	126,644
USDA Capital Loan Fund (446)	46,660	-	-
Municipal Firefighter's Pension Fund (601)	2,735,096	1,746,851	1,707,930
Municipal Police Pension Fund (602)	3,671,539	2,926,432	2,551,367
General Employee Pension (603)	-	50,544	6,830
Mildred Hunter Trust Fund (605)	-	-	-
Woodlea Park Playground Fund (606)	-	-	-
Total	\$73,069,193	\$83,782,559	\$66,530,603



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