



Fiscal Year 2023 Proposed Budget

CITY OF LAKE MARY, FLORIDA

FISCAL YEAR 2023 PROPOSED BUDGET



**Mayor David Mealor
Deputy Mayor Sidney Miller
Commissioner Jordan Smith
Commissioner George Duryea
Commissioner Justin York**

City Manager Kevin Smith

Prepared by the Finance Department



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BUDGET MESSAGE

City Manager
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City of Lake Mary

Incorporated in 1973

July 21, 2022

Mayor and Commissioners,

In accordance with State law and the City Charter, I am pleased to transmit the *City of Lake Mary Fiscal Year 2023 Proposed Budget* for your consideration and review. As presented, the FY 2023 budget totals \$47,013,998, representing a 24.61% increase over the prior fiscal year. This increase is principally due to the inclusion of capital projects funded by the one-cent sales tax program and the American Rescue Plan Act (ARPA). The included proposed millage rate of 3.5895 mills remains unchanged and the lowest total municipal rate in Seminole County.

Budget Outlook

In the past few years, we have endured challenges and overcome obstacles that many do not experience in a lifetime. Even though the worst of the pandemic is behind us, our nation's economy still faces multiple challenges to include inflationary pressures, supply chain disruption, and a scarce labor market. Accordingly, more than ever, it is important we continue to adhere to our strong, inherent fiscal management practices as we navigate through this time of economic uncertainty.

From an encouraging perspective, our ad valorem revenues, the City's single largest revenue source (44.18%) in the General Fund, has experienced notable recovery from the downturn of the prior fiscal year. According to the Seminole County Property Appraiser's Office, the City's taxable values for FY 2023 are estimated to grow from \$2.89 billion to \$3.22 billion. This equates to a 11.36% increase over prior year and generates approximately \$1,113,841 in additional ad valorem revenue. New construction of approximately \$91.89 million and improved commercial valuations combine to account for the majority of this increase. Exclusive of ad valorem revenues, General Fund revenues are projected conservatively in FY 2023.

Currently, various construction projects are nearing completion including Lake Mary Ambulatory Surgery Center in Primera and Sonata Senior Living in the Lake Mary Wellness and Technology Park. Other projects, such as Phase II of the Orlando Health Medical Campus, Home 2 Suites, AdventHealth Lake Mary Health Park, and Bent's Landing Medical Office and Retail Plaza, actively continue. Additional projects anticipated in the coming year(s) include new outparcels at

BUDGET MESSAGE

The Oaks Shopping Center, Sanctuary at Fountain Parke, and various additional residential and commercial infill projects. With build-out approaching, continued proper planning and strategic initiatives are imperative to help maintain the City within the top rankings of great communities in Florida to operate a business, live, and raise a family.

Additionally, *Downtown Lake Mary* continues to be a priority. Currently underway, a \$4.30 million multi-year transformational downtown improvement project, funded jointly by the City and Seminole County through the one-cent sales tax program and additionally through the American Rescue Plan Act, will join Uptown/International Parkway, the Medical Corridor/Rinehart Road, and Midtown/Griffin Farms to provide multiple opportunities to those who wish to start or relocate a business and/or call Lake Mary home. This project includes underground electrical power line conversion, streetlight upgrades, parking improvements, signal modifications at Country Club Road and Wilbur Avenue, new parks and park improvements, and streetscape enhancements along Country Club Road. Private sector developments within the downtown corridor include the Dwell at Lake Mary mixed-use project, continued build-out of the downtown core around City Hall, and other smaller scale commercial and residential redevelopment on Crystal Lake Avenue and Wilbur Avenue.

This FY 2023 budget also includes, beyond our downtown improvement project, significant utilization of American Rescue Plan Act (ARPA) funds to fund one-time capital needs. The City's total allocation is \$8.75 million with an expiration date of December 31, 2024 for funds to be obligated. In September 2021, the City received its first installment of \$4.37 million and a final installment of \$4.38 million is slated to be received in September 2022. We have earmarked \$4.57 million of these federal funds in FY 2023 to address several important areas including stormwater infrastructure, IT upgrades, park enhancements, public safety vehicles and equipment, facility maintenance, emergency generators, and the aforementioned improvements to our downtown area.

Finally, as always, this budget strives to provide for the highest quality government services possible to facilitate the continuation and enhancement of our community's extraordinary quality of life and economic opportunities, while remaining steadfast in our adherence to an equal level of fiscal responsibility in the provision of those services.

Budget Highlights

- The proposed FY 2023 budget, totaling \$47,013,998 for all funds combined, is \$9,284,126, or 24.61%, more than the FY 2022 budget. This increase is largely due to capital projects related to the one-cent sales tax program and the American Rescue Plan Act (ARPA).
- The FY 2023 proposed millage rate of 3.5895 remains unchanged for the tenth consecutive year and represents the lowest total municipal rate in Seminole County.
- Ad valorem taxable values, as provided by the Seminole County Property Appraiser, are projected to increase 11.36% for FY 2023. At the proposed millage rate, this increase yields \$1,113,841 more ad valorem revenue than the prior year.
- The City is scheduled to receive \$8.75 million in American Rescue Plan Act (ARPA) funding. The FY 2023 budget includes \$4.57 million in appropriations from this source.

BUDGET MESSAGE

Budget in Brief

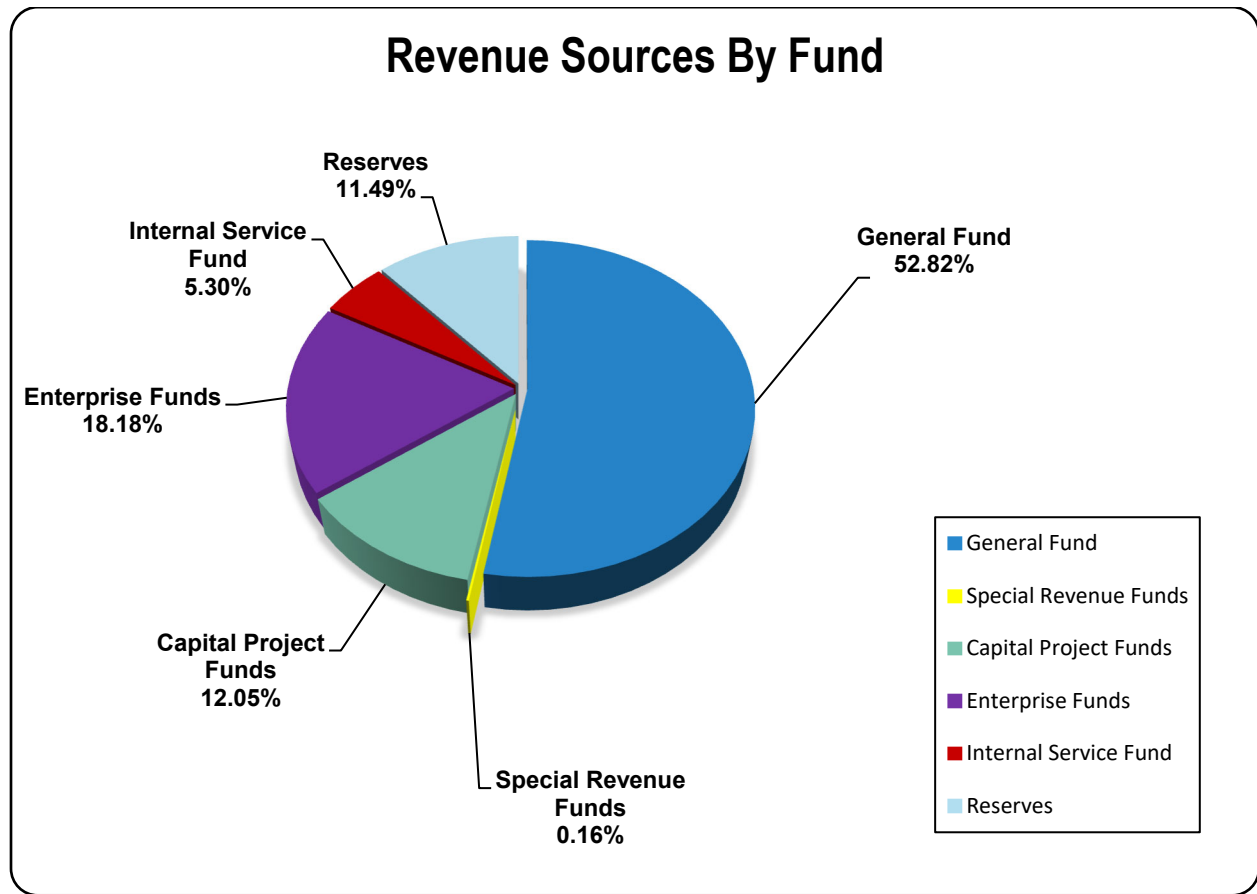


Figure 1 – Total Sources \$47,013,998

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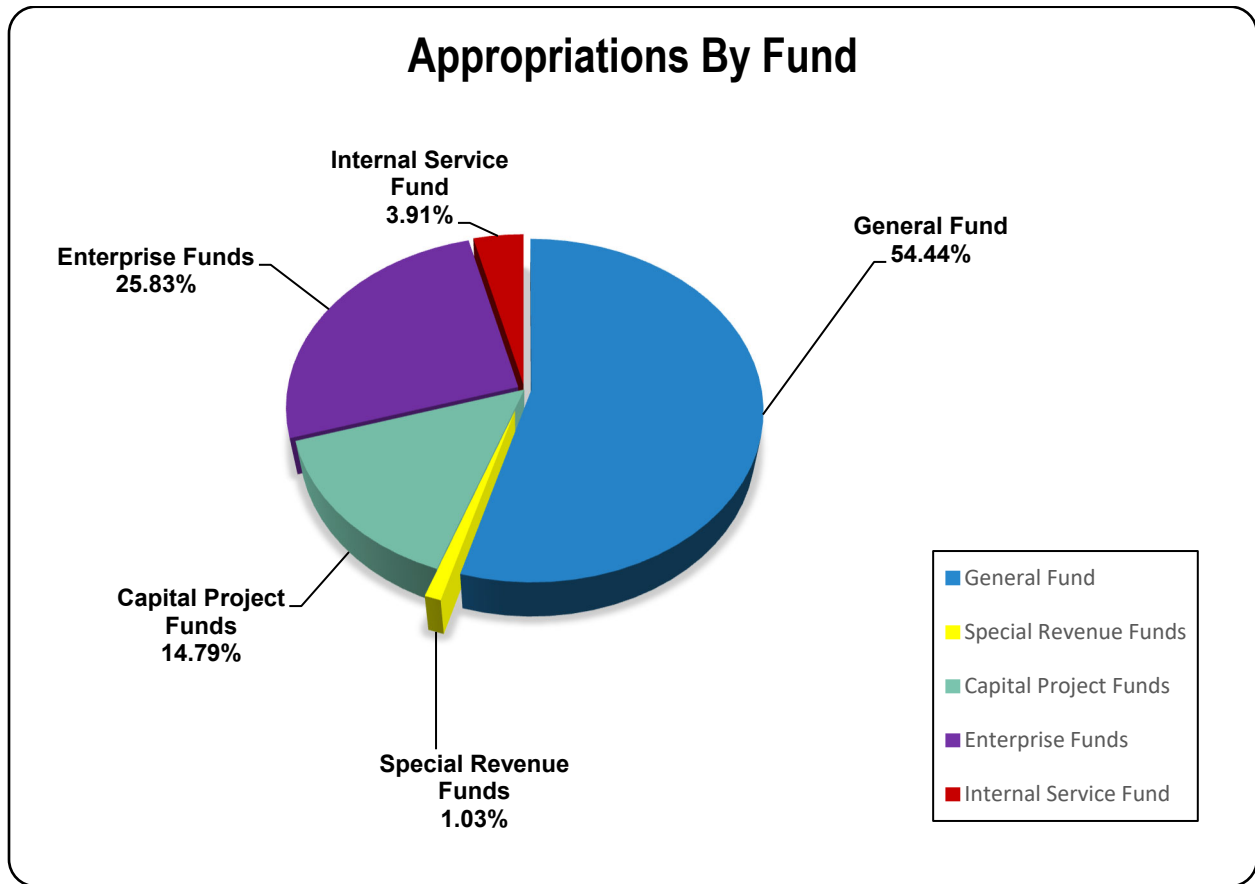


Figure 2 – Total Appropriations \$47,013,998

Debt Service

The City retired its only outstanding note, a Series 2012 Public Improvement Refunding Revenue Note, in FY 2020 and is therefore currently debt-free.

Capital Projects

- Appropriations for FY 2023 General Fund capital projects total \$2,279,211 consisting of IT upgrades, public safety equipment, and capital improvements on our municipal facilities including the repair/replacement of roofs and HVAC systems, as warranted. The American Rescue Plan Act (ARPA) will fund approximately \$1.69 million of these capital projects.
- Capital carry forward projects in the General Fund for FY 2023 total \$32,000, to fund ongoing additional street lighting.
- Projects funded via the one-cent sales tax program total \$4.67 million and include the Downtown Improvement Project and Rinehart Road Improvement Project, as follows:
 - An appropriation of \$3.67 million for the downtown project includes underground electrical power line conversion, streetlight upgrades, parking improvements, signal modifications at Country Club Road and Wilbur Avenue, new parks and park improvements, and streetscape enhancements along Country Club Road.

BUDGET MESSAGE

- A \$750,000 allocation for the Rinehart Road Improvement Project includes planned improvements include Crystal Lake Elementary School vehicular access improvements, and various additional transportation improvements along the Rinehart corridor, as new associated development warrants.
- An appropriation of \$1.50 million is included in the Stormwater Fund for the development of a new park and stormwater facility in the downtown area. Conceptual design plans provide for a beautiful new passive park with associated resident amenities, lush landscaping, and related infrastructure and on-street parking. A new stormwater facility, to accommodate stormwater storage and treatment, will aid in procuring context sensitive development in our downtown. Other projects in the Stormwater Fund include outfall improvements at Lake Mary Avenue with a budget of \$375,000. All stormwater projects herein are funded by the American Rescue Plan Act (ARPA).

Personnel

The proposed FY 2023 budget includes funding for (up to) 3% merit increases, based on employee performance, calculated through the annual evaluation process. Funding is also provided herein for the continuation of our employee recognition program. No new positions are recommended in FY 2023.

Employee Benefits

The City pays a single premium per employee for health insurance (based on the plan selected). For FY 2023, our health insurance premiums are increasing 10%, driven by recent high claims experience. Overall claims experience for the Health Pool actually warrants a higher rate but is mitigated due in large part to the Pool utilizing reserves to fund FY 2023 premiums, to assist its members in weathering the fiscal effects of the prior year. As always, we will continue to monitor our health insurance program and related costs, and make every effort to contain costs through various means such as employee education, wellness programs, and cost sharing. Dental, long-term disability and life insurance costs remain stable in FY 2023.

Vehicle Replacement Fund

The Vehicle Replacement Fund currently serves a fleet of 170 vehicles and large motorized equipment. Each year, the proposed vehicle replacement schedule is scrutinized for not only age or miles, but overall condition and projected reliability as well. Accordingly, seventeen (17) items are scheduled for replacement in FY 2023. The items include seven (7) Police vehicles, one (1) Public Works mini dump truck, one (1) Public Works tractor, one (1) Public Works mower, one (1) Fire quint apparatus, one (1) Fire utility cart, one (1) Fire Prevention trailer, one (1) Parks vehicle, one (1) Parks mower, one (1) Parks sand pro groomer vehicle, and one (1) Parks trailer.

Budget Calendar

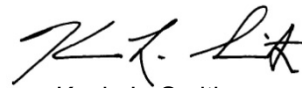
A Commission Workshop to review and consider the Fiscal Year 2023 Proposed Budget is scheduled for July 21, 2022 at 5:00 PM, with additional meetings to be added as the Commission deems warranted.

BUDGET MESSAGE

Subsequently, in accordance with Florida TRIM law, a tentative millage rate is required to be adopted by August 4, 2022. Thus, consideration of a tentative millage rate for adoption by the Commission is included on the July 21, 2022 regular Commission meeting agenda. This item includes my recommendation that the Commission establish a proposed millage rate for FY 2023 of 3.5895 mills (unchanged from FY 2022), set the rolled-back rate at 3.3181 mills, and schedule the first public hearing for adoption of the FY 2023 budget for September 8, 2022, at 7:00 PM in the Commission Chambers.

Acknowledgments

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of our Department Directors and staff. Our team is dedicated to providing cost-effective, efficient, innovative services to our community, and do so in an exceptional manner. They are simply the best at what they do and I would like to personally convey my heartfelt thanks to our entire team for their ongoing daily efforts, as well as their cooperation and support throughout this budget process.



Kevin L. Smith
City Manager

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BUDGET AT A GLANCE

BUDGET SUMMARY City of Lake Mary, Florida - Fiscal Year 2023

Description	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Fund Balance, October 1	\$ 21,285,292	\$ 883,966	\$ -	\$ 2,353,388	\$ 13,794,618	\$ 2,700,076	\$ 41,017,340
Revenues & Other Sources:							
Ad Valorem Tax - 3.5895	10,970,620	-	-	-	-	-	10,970,620
Franchise & Utility Taxes	6,333,000	-	-	-	-	-	6,333,000
Licenses & Permits	1,684,000	-	-	-	-	-	1,684,000
Fines & Forfeitures	78,000	7,500	-	-	-	-	85,500
Intergovernmental	2,171,100	-	-	5,027,600	1,875,000	1,000,000	10,073,700
Charges for Services	2,060,500	5,000	-	-	6,052,000	1,438,420	9,555,920
Other	184,000	62,850	-	2,050	620,625	52,700	922,225
Transfers In	1,350,000	-	-	634,000	-	-	1,984,000
Total Revenues & Other Sources	46,116,512	959,316	-	8,017,038	22,342,243	5,191,196	82,626,305
Expenditures & Other Uses:							
General Government	3,556,216	-	-	-	-	-	3,556,216
Finance	644,638	-	-	-	-	-	644,638
Building	1,027,926	-	-	-	-	-	1,027,926
Police	7,502,878	11,600	-	-	-	-	7,514,478
Fire	6,966,877	-	-	-	-	-	6,966,877
Public Works	1,142,079	-	-	-	-	-	1,142,079
Parks & Rec/Facilities Maint.	4,121,782	8,600	-	-	-	-	4,130,382
Water & Sewer	-	-	-	-	5,853,924	-	5,853,924
Stormwater	-	-	-	-	490,250	-	490,250
Vehicle Maintenance	-	-	-	-	-	328,038	328,038
Capital Projects	-	461,079	-	6,954,211	4,448,000	1,511,900	13,375,190
Debt Service	-	-	-	-	-	-	-
Transfers Out	634,000	-	-	-	1,350,000	-	1,984,000
Total Expenditures & Other Uses	25,596,396	481,279	-	6,954,211	12,142,174	1,839,938	47,013,998
Fund Balance, September 30	\$ 20,520,116	\$ 478,037	\$ -	\$ 1,062,827	\$ 10,200,069	\$ 3,351,258	\$ 35,612,307

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MILLAGE AND TAXABLE VALUES

Quick Facts

- Based on the preliminary taxable value estimate provided by the Seminole County Property Appraiser on June 23, 2022, ad valorem taxable values in the City rose to \$3.22 billion, up 11.36% from the prior year.
- The proposed millage rate of 3.5895 generates \$10,970,620 in budgeted ad valorem revenues for FY 2023.
- Each 1/10th of a mill generates \$305,631 in ad valorem tax revenue.

Historical Perspective

	FY 18	FY 19	FY 20	FY 21	FY 22	Proposed FY 23
Taxable Value (millions)	\$ 2,244.8	\$ 2,418.2	\$ 2,639.7	\$ 2,806.0	\$ 2,888.9	\$ 3,217.1
% Change in Taxable Value	7.51%	7.72%	9.16%	6.30%	2.96%	11.36%
New Construction Value (millions)	\$ 32.6	\$ 34.8	\$ 86.5	\$ 51.8	\$ 29.5	\$ 91.9
Millage Rate	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Rolled-back Rate	3.3628	3.3373	3.3909	3.4257	3.5204	3.3181
Adjusted Rolled-back Rate	4.8955	4.7076	4.5125	4.4525	4.5075	4.3513
Majority Vote Maximum Rate	5.0478	4.7768	4.6655	4.5959	4.7072	4.6180
Two-thirds Vote Maximum Rate	5.5526	5.2545	5.1321	5.0555	5.1779	5.0798
Property Tax Revenue (millions)	\$ 7.71	\$ 8.27	\$ 9.02	\$ 9.60	\$ 9.85	\$ 10.97

Statutory (TRIM) Millage Rates

Rolled-back Rate. This rate provides the same property tax revenue as the prior year, plus tax revenue on new construction. For FY 2023, this rate is 3.3181 and would generate ad valorem revenue of \$10,141,138.

Adjusted Rolled-back Rate. This rate is used to calculate the new year Statutory Maximum Rate(s). It is derived from the prior year tax proceeds with the prior year Maximum Rate divided by the new year taxable value. For FY 2023, this rate is 4.3513 and would generate ad valorem revenue of \$13,298,916.

Majority Vote Maximum Rate. This rate incorporates the Adjusted Rolled-back Rate modified for the change in per capita Florida personal income, as reported each year by the Office of Economic and Demographic Research. This rate would require a majority vote to impose. For FY 2023, this rate is 4.6180 and would generate ad valorem revenues of \$14,114,033.

Two-thirds Vote Maximum Rate. This rate represents 110% of the Maximum Rate and requires a two-thirds (supermajority) vote to impose. For FY 2023, this rate is 5.0798 and would generate ad valorem revenues of \$15,525,436.

LAKE MARY AT A GLANCE

Form of Government	Commission/Manager
Area	9.9 Square Miles
Total Fiscal Year 2023 Proposed Budget	\$ 47,013,998
Taxable Property Valuation	\$ 3,217,166,933
Proposed Fiscal Year 2023 Millage Rate	3.5895

Population		Service Statistics	
2021	17,125	Utilities (Active Accounts)	
2020	17,633	Water	5,233
2019	17,449	Sewer	3,040
2018	16,746	Solid Waste Collection Accounts	
		Residential	5,144
		Commercial	303
Resident Statistics		Streets	
Median Age	44.9	Paved (miles)	66.05
Per Capita Income	\$46,701	Unpaved (miles)	2.46
Unemployment Rate	4.8%	Street Lights	1,135
School Enrollment		Parks & Recreation	
Crystal Lake Elementary	706	Acreage	72
Lake Mary Elementary	883	Parks	11
Lake Mary Preparatory	501	Community Centers	3
Taxable Assessed Values		Community Development	
2021	\$2,806,016,894	Land Use Amendments/Rezoning	11
2020	\$2,639,739,729	License/Permit Reviews	788
2019	\$2,418,182,385	Building Development	
2018	\$2,244,780,890	Total Permits Issued	2,971
		Construction Inspections	5,325
Business Tax Receipts		Police	
2021	2,324	Sworn Officers	48
2020	2,574	Civilians	7
2019	2,185	Reserve Officers	5
2018	2,138	Code Enforcement	1
		Fire	
		Employees	48
		Emergency Calls Answered	5,339
		Medical Transports	2,152
		Fire Stations	2



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GENERAL FUND

The General Fund is the general operating fund of the City. Accounted for in the General Fund are all resources and transactions except those required to be accounted for in another fund.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Revenues and Expenditures Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 19,833,250	\$ 22,274,038	\$ 22,274,038	\$ 21,285,292
Revenues and Other Sources:				
Millage Rate	3.5895	3.5895	3.5895	3.5895
Ad valorem taxes	\$ 9,682,401	\$ 9,856,779	\$ 9,856,779	\$ 10,970,620
Franchise and utility taxes	6,189,796	6,224,000	6,224,000	6,333,000
Licenses and permits	2,121,537	1,282,000	1,282,000	1,684,000
Fines and forfeitures	116,408	76,000	76,000	78,000
Intergovernmental	2,950,580	1,885,600	1,885,600	2,171,100
Charges for services	1,912,828	1,904,500	1,904,500	2,060,500
Other	147,757	232,000	232,000	184,000
Operating transfers in	1,350,000	1,350,000	1,350,000	1,350,000
Total Revenues and Other Sources	24,471,307	22,810,879	22,810,879	24,831,220
Total Revenues & Balances	44,304,557	45,084,917	45,084,917	46,116,512
Expenditures and Other Uses:				
General Government	\$ 2,295,282	\$ 2,849,278	\$ 2,849,278	\$ 3,318,866
Finance	577,716	610,745	610,745	644,638
Building	652,597	986,048	986,048	1,027,926
Police	6,997,623	7,103,953	7,103,953	7,502,878
Fire	6,348,848	6,509,907	6,509,907	6,966,877
Public Works	1,455,715	1,081,076	1,081,076	1,142,079
Parks & Recreation and Facilities Maint	3,277,838	3,764,093	3,764,093	4,121,782
Economic Incentives	180,000	249,525	249,525	237,350
Transfers Out:				
Capital Projects Fund	244,900	545,000	545,000	634,000
Vehicle Replacement Fund	-	100,000	100,000	-
Total Expenditures and Other Uses	22,030,519	23,799,625	23,799,625	25,596,396
Increase (Decrease) in Fund Balance	2,440,788	(988,746)	(988,746)	(765,176)
Fund Balance, September 30	\$ 22,274,038	\$ 21,285,292	\$ 21,285,292	\$ 20,520,116

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Summary of Revenues

Account Code	Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
	Millage Rate	3.5895	3.5895	3.5895	3.5895
311-10	Ad Valorem Tax	\$ 9,682,401	\$ 9,856,779	\$ 9,856,779	\$ 10,970,620
	Franchise & Utility:				
313-10	Duke Energy - Franchise	1,298,046	1,264,000	1,264,000	1,350,000
313-11	FP&L - Franchise	517,408	540,000	540,000	560,000
313-40	Propane - Franchise	13,087	10,000	10,000	10,000
313-70	Solid Waste - Franchise	635,670	590,000	590,000	610,000
	Total Franchise	2,464,211	2,404,000	2,404,000	2,530,000
314-10	Duke Energy - Utility	1,698,370	1,612,000	1,612,000	1,695,000
314-11	FP&L - Utility	700,544	735,000	735,000	730,000
314-20	Telecommunications	1,263,636	1,418,000	1,418,000	1,318,000
314-80	Propane Gas - Utility	63,035	55,000	55,000	60,000
	Total Utility	3,725,585	3,820,000	3,820,000	3,803,000
	Total Franchise & Utility	6,189,796	6,224,000	6,224,000	6,333,000
	Licenses and Permits:				
321-60	Business Tax Receipts	139,515	132,000	132,000	134,000
322-10	Building Permits	1,809,471	1,000,000	1,000,000	1,400,000
322-20	Electrical Permits	99,056	75,000	75,000	75,000
322-30	Plumbing Permits	28,588	30,000	30,000	30,000
322-40	Mechanical Permits	44,907	45,000	45,000	45,000
	Total Licenses & Permits	2,121,537	1,282,000	1,282,000	1,684,000
	Fines & Forfeitures:				
351-10	Court Fines	104,675	58,000	58,000	60,000
351-30	False Alarm Fees	6,450	3,000	3,000	3,000
351-50	Violation of Local Ordinances	5,283	15,000	15,000	15,000
	Total Fines & Forfeitures	116,408	76,000	76,000	78,000
	Intergovernmental:				
312-41	Local Option Gas Tax	244,693	260,000	260,000	265,000
334-00	Grants	875,797	-	-	-
335-12	State Rev. Share/Gas Tax	520,595	450,000	450,000	530,000
335-14	Mobile Home License	425	100	100	100
335-15	Alcoholic Beverage License	17,679	10,500	10,500	12,000
335-18	1/2 Cent Sales Tax	1,258,169	1,140,000	1,140,000	1,335,000
335-20	Firefighter Supplement	16,470	14,000	14,000	15,000
341-80	County Business License	16,752	11,000	11,000	14,000
	Total Intergovernmental	2,950,580	1,885,600	1,885,600	2,171,100
	Charges for Services:				
341-21	Zoning Fees	40,616	30,000	30,000	30,000
341-22	Site Plan Review Fees	8,075	-	-	-
342-10	Police Services	254,183	210,000	210,000	250,000
342-60	Rescue Transport Fees	853,628	800,000	800,000	850,000
347-10	Events Center Rentals	430,571	500,000	500,000	550,000
347-11	Senior Center Rentals	18,803	13,000	13,000	16,000
347-12	Catering Fees	37,132	55,000	55,000	55,000
347-15	Community Center	62,859	90,000	90,000	80,000

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Summary of Revenues

Account Code	Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
347-20	Summer Camp Fees	16,353	68,000	68,000	68,000
347-30	Farmers Market	45,798	18,000	18,000	25,000
347-40	Skate Park Fees	-	500	500	500
347-45	Splash Park Fees	9,711	15,000	15,000	15,000
347-50	Park Rentals	7,287	1,000	1,000	5,000
347-60	Sports Complex Rentals	48,153	28,000	28,000	36,000
347-70	Softball Leagues	3,338	6,000	6,000	6,000
347-80	Concession Revenues	9,433	10,000	10,000	10,000
347-90	Tennis Center Revenues	66,888	60,000	60,000	64,000
	Total Charges for Services	1,912,828	1,904,500	1,904,500	2,060,500
	Other:				
361-10	Interest	53,099	100,000	100,000	82,000
363-10	Streetlighting	34,464	32,000	32,000	32,000
364-00	Sale of Capital Assests	3	-	-	-
369-00	Other Miscellaneous Revenues	60,191	100,000	100,000	70,000
	Total Other Revenue	147,757	232,000	232,000	184,000
	Transfers In:				
381-00	Transfers from W&S	1,350,000	1,350,000	1,350,000	1,350,000
	Total Transfers In	1,350,000	1,350,000	1,350,000	1,350,000
	Total General Fund Revenue	24,471,307	22,810,879	22,810,879	24,831,220
	Carry Forward Fund Balance	19,833,250	22,274,038	22,274,038	21,285,292
	Total Available	\$ 44,304,557	\$ 45,084,917	\$ 45,084,917	\$ 46,116,512

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Summary of Expenditures

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
General Government				
City Commission	\$ 109,993	\$ 113,602	\$ 113,602	\$ 119,807
City Manager	574,195	598,537	598,537	801,835
Legal Services	86,305	145,000	145,000	150,000
City Clerk	193,371	232,235	232,235	246,119
General Administration	608,074	930,776	930,776	1,006,541
Risk Management	14,233	20,750	20,750	20,750
Community Development	431,539	490,689	490,689	493,796
Information Systems	457,572	567,214	567,214	717,368
Total General Government	2,475,282	3,098,803	3,098,803	3,556,216
Finance	577,716	610,745	610,745	644,638
Building Division	652,597	986,048	986,048	1,027,926
Police				
Operations	6,150,928	6,166,868	6,166,868	6,521,068
Support Services	846,695	937,085	937,085	981,810
Total Police	6,997,623	7,103,953	7,103,953	7,502,878
Fire				
Fire Emergency Operations	5,968,647	6,159,737	6,159,737	6,575,357
Fire Prevention	380,201	350,170	350,170	391,520
Total Fire	6,348,848	6,509,907	6,509,907	6,966,877
Public Works				
Administration	372,190	392,359	392,359	409,691
Streets/Sidewalks	551,884	688,717	688,717	732,388
Storm/COVID Activities	531,641	-	-	-
Total Public Works	1,455,715	1,081,076	1,081,076	1,142,079
Parks and Recreation				
Parks and Recreation	2,076,032	2,402,873	2,402,873	2,629,057
Facilities Maintenance	392,943	488,724	488,724	537,135
Events Center	501,122	529,054	529,054	581,605
Community Center	120,914	139,819	139,819	157,378
Senior Center	62,754	86,615	86,615	91,643
Tennis Center	124,073	117,008	117,008	124,964
Total Parks and Recreation	3,277,838	3,764,093	3,764,093	4,121,782
Transfers Out				
Capital Projects Fund	244,900	545,000	545,000	634,000
Vehicle Replacement Fund	-	100,000	100,000	-
Total Transfers Out	244,900	645,000	645,000	634,000
Total General Fund	\$ 22,030,519	\$ 23,799,625	\$ 23,799,625	\$ 25,596,396

CITY COMMISSION

MISSION

To represent the citizens of Lake Mary in governing the City.

GOALS

1. To establish policies compatible with federal and state requirements and to make land development decisions consistent with the City of Lake Mary's Comprehensive Plan.
2. To be responsive and understanding to the problems and needs of Lake Mary citizens.
3. To represent the City before the state, county and other units of government in an effort to protect Lake Mary's interests.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Regular meetings held	18	14	-22%	16
Special meetings held	1	4	300%	3
Public hearings held	20	20	0%	20
Representation on other boards	15	15	0%	15
Work sessions held	1	3	200%	2

BUDGET SUMMARY - CITY COMMISSION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
Benefits	\$ 54,820	\$ 56,930	\$ 56,930	\$ 62,359
Operating	\$ 9,873	\$ 11,372	\$ 11,372	\$ 12,148
TOTAL	\$ 109,993	\$ 113,602	\$ 113,602	\$ 119,807

STAFFING ANALYSIS - CITY COMMISSION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Mayor	1	1	1	1
Deputy Mayor	1	1	1	1
City Commissioner	3	3	3	3
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - City Commission
001-0111-411

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
21-00 FICA	3,373	3,795	3,795	3,795
22-00 Employer Pension	5,400	5,400	5,400	5,400
23-00 Health/Life Insurance	46,047	47,735	47,735	53,164
Subtotal	100,120	102,230	102,230	107,659
Operating Expenditures:				
40-10 Travel & Per Diem	\$ 616	\$ 1,500	\$ 1,500	\$ 1,500
40-20 Travel Allowance	6,000	6,000	6,000	6,000
41-10 Telephone & Fax	347	400	400	400
42-00 Postage & Freight	-	50	50	50
45-50 Insurance Costs	2,211	2,522	2,522	3,048
47-30 Photocopies	207	400	400	400
52-10 General Operating Supplies	462	500	500	500
52-70 Uniforms	30	-	-	250
Subtotal	9,873	11,372	11,372	12,148
Total Costs	\$ 109,993	\$ 113,602	\$ 113,602	\$ 119,807

CITY MANAGER

PROGRAM SUMMARY

To provide professional administration of policies and programs established by the City Commission and to demonstrate leadership and innovation in the supervision of the daily affairs of City government. Also, to provide Human Resource support and Risk Management services to all departments.

GOALS

1. To ensure that the citizens, employees, and applicants of Lake Mary are treated in a fair, courteous, and professional manner.
2. To ensure that the City's Annual Budget is prepared and administered in a manner compatible with accepted governmental accounting procedures and the wishes of the Commission.
3. To provide the Commission with appropriate information and backup material which helps them make policy decisions that are in the best interests of the City.
4. To keep the Commission informed of all matters relative to the City's finances.
5. To ensure compliance with all state, federal and local laws pertaining to equal employment opportunity, Family Medical Leave Act (FMLA), Risk Management, Americans with Disabilities Act, Worker's Compensation, safety and other related programs.
6. To advance economic prosperity for the City of Lake Mary by helping to achieve balanced growth through job creation, business assistance, workforce and neighborhood development programs.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Employment applications received	561	272	-52%	420
Evaluations processed	143	146	2%	150
W/C, accident, liability, loss/damage reports	54	44	-19%	36

BUDGET SUMMARY - CITY MANAGER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 421,010	\$ 429,150	\$ 429,150	\$ 580,750
Benefits	\$ 137,370	\$ 145,287	\$ 145,287	\$ 191,436
Operating	\$ 15,815	\$ 24,100	\$ 24,100	\$ 29,649
TOTAL	\$ 574,195	\$ 598,537	\$ 598,537	\$ 801,835

STAFFING ANALYSIS - CITY MANAGER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
City Manager	1	1	1	1
Assistant City Manager	0	0	1	1
Administrative Assistant to City Manager	1	1	1	1
HR Manager	1	1	1	1
HR Specialist	1	1	1	1
TOTAL	4	4	5	5

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - City Manager
001-0112-412

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 421,010	\$ 428,900	\$ 428,900	\$ 580,500
14-00 Overtime	-	250	250	250
21-00 FICA	29,354	32,830	32,830	44,428
22-00 Employer Pension	51,085	53,644	53,644	72,594
22-10 City Manager CFG	17,935	19,100	19,100	19,600
23-00 Health/Life Insurance	37,598	38,190	38,190	53,164
24-00 Workers Compensation	1,398	1,523	1,523	1,650
Subtotal	558,380	574,437	574,437	772,186
Operating Expenditures:				
40-10 Travel & Per Diem	\$ -	\$ 4,500	\$ 4,500	\$ 6,000
40-20 Car Allowance	5,862	6,000	6,000	7,200
41-10 Telephone & Fax	3,477	3,500	3,500	4,800
42-00 Postage & Freight	63	300	300	300
45-50 Insurance Costs	1,272	1,450	1,450	1,749
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	806	1,000	1,000	1,000
48-10 Promotional Activities	-	100	100	100
49-10 Legal Advertising	-	500	500	500
51-20 Office Equipment under \$1,000	1,512	750	750	1,200
51-30 Office Supplies	1,368	2,000	2,000	2,500
52-70 Uniforms	-	-	-	300
54-10 Memberships/Periodicals	1,455	3,000	3,000	3,000
54-30 Employee Development	-	300	300	300
Subtotal	15,815	24,100	24,100	29,649
Total Costs	\$ 574,195	\$ 598,537	\$ 598,537	\$ 801,835

LEGAL SERVICES

PROGRAM SUMMARY

To ensure the City Commission, City Manager and staff are fully aware of the legal constraints and ramifications of policy and to provide support for administrative decisions. Also, to protect the City's interest in and through the judicial system.

GOALS

1. To provide legal opinions when requested by the City Commission or City Manager.
2. To draft and/or review ordinances and resolutions to ensure that the Commission's intent is both properly and legally stated.
3. To attend all regular meetings of the City Commission and other meetings as required.
4. To provide for outside counsel as needed for specialized areas of law such as labor and environmental law.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Ordinances prepared	9	5	-44%	7
Ordinances reviewed	14	15	7%	15
Resolutions prepared	7	6	-14%	7
Resolutions reviewed	10	7	-30%	9

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Legal Services
001-0114-414

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Operating Expenditures:				
31-00 Legal Services	\$ 83,794	\$ 115,000	\$ 115,000	\$ 120,000
31-10 Other Legal Services	2,511	30,000	30,000	30,000
Subtotal	86,305	145,000	145,000	150,000
Total Costs	\$ 86,305	\$ 145,000	\$ 145,000	\$ 150,000

CITY CLERK

PROGRAM SUMMARY

This program is responsible for maintaining and indexing all City records including minutes, ordinances, resolutions, agreements/contracts, proclamations and deeds of City owned property. The City Clerk also attends, records and prepares minutes for all City Commission meetings, handles all legal advertisements for public hearings, coordinates advisory board compliance, provides information to the public regarding City matters, manages public records requests, conducts City elections, and oversees local business tax receipts.

GOALS

1. To index minutes, ordinances and resolutions.
2. To scan all permanent records for the purposes of retention.
3. To prepare and supervise records retention schedules for all City departments.
4. To conduct City elections in accordance with the City Charter.
5. To record and transcribe minutes of all City Commission meetings including workshops.
6. To have Deputy City Clerk obtain Certified Municipal Clerk Designation.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Ordinances executed	14	15	7%	15
Resolutions executed	9	7	-22%	8
Business Tax Receipts issued	2,347	2,226	-5%	2,286
Candidates qualified	4	4	0%	3
Minutes recorded	20	20	0%	20
Pages transcribed	250	300	20%	275

BUDGET SUMMARY - CITY CLERK	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 122,409	\$ 129,000	\$ 129,000	\$ 128,790
Benefits	\$ 42,403	\$ 45,192	\$ 45,192	\$ 47,330
Operating	\$ 28,559	\$ 58,043	\$ 58,043	\$ 69,999
TOTAL	\$ 193,371	\$ 232,235	\$ 232,235	\$ 246,119

STAFFING ANALYSIS - CITY CLERK	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - City Clerk
001-0117-417

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 122,148	\$ 126,500	\$ 126,500	\$ 126,290
14-00 Overtime	261	2,500	2,500	2,500
21-00 FICA	8,621	9,869	9,869	9,853
22-00 Employer Pension	14,889	16,125	16,125	16,099
23-00 Health/Life Insurance	18,799	19,095	19,095	21,266
24-00 Workers Compensation	94	103	103	112
Subtotal	164,812	174,192	174,192	176,120
Operating Expenditures:				
34-40 Contractual Services	\$ 10,079	\$ 30,600	\$ 30,600	\$ 33,100
40-10 Travel & Per Diem	700	4,250	4,250	4,250
41-10 Telephone & Fax	1,340	1,700	1,700	1,700
42-00 Postage & Freight	2,661	3,600	3,600	7,500
45-50 Insurance Costs	609	693	693	849
47-10 Printing & Binding	531	4,400	4,400	7,500
47-30 Photocopies	155	300	300	300
49-10 Legal Advertising	7,765	7,200	7,200	8,500
51-20 Office Equipment under \$1,000	451	800	800	800
51-30 Office Supplies	376	1,000	1,000	1,000
52-10 General Operating Supplies	3,198	2,000	2,000	3,000
54-10 Memberships/Periodicals	694	900	900	900
54-30 Employee Development	-	600	600	600
Subtotal	28,559	58,043	58,043	69,999
Total Costs	\$ 193,371	\$ 232,235	\$ 232,235	\$ 246,119

GENERAL ADMINISTRATION

PROGRAM SUMMARY

To provide the funding for general services including Employee Health Clinic, special projects, and other expenditures which are not reasonably allocable to other operating programs. Also includes costs associated with citywide memberships and economic incentives.

GOALS

1. To provide for the operation and maintenance of the Employee Health Clinic.
2. To recognize citizens, organizations and employees from time to time through public acknowledgment.
3. To take advantage of the benefits provided by the City's memberships in various organizations which represent local government.
4. To support the City's various advisory boards and special events.
5. To provide funding for the day-to-day operations and maintenance of City Hall.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Wellness (U Matter) Employee Events	-	32	N/A	36
Special recognition (persons)	63	52	-17%	62
Wellness Center utilization	76%	90%	18%	92%
Unique patients	225	259	15%	265

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - General Administration
001-0119-419

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
15-00 Board Pay	\$ 620	\$ 1,000	\$ 1,000	\$ 1,000
25-00 Unemployment Compensation	8,922	7,000	7,000	7,000
Subtotal	9,542	8,000	8,000	8,000
Operating Expenditures:				
31-40 Professional Services	\$ 9,281	\$ 80,000	\$ 80,000	\$ 80,000
31-90 Employee Wellness Center	243,730	330,000	330,000	330,000
34-40 Contractual Service	38,795	51,500	51,500	51,250
41-10 Telephone & Fax	1,585	1,600	1,600	1,900
42-00 Postage & Freight	1,163	2,500	2,500	2,500
43-10 Water/Sewer	1,042	2,100	2,100	2,100
43-50 Electric	35,671	37,500	37,500	38,500
43-70 Gas	464	600	600	1,000
44-30 Equipment Rental	3,277	3,300	3,300	3,300
45-50 Insurance Costs	8,377	9,551	9,551	11,591
46-40 Equipment R&M	-	5,000	5,000	5,000
47-10 Printing & Binding	6,197	7,250	7,250	7,250
47-30 Photocopies	7,103	7,800	7,800	7,800
48-10 Promotional Activities	17,958	41,000	41,000	71,000
48-20 Employee Recognition	8,829	10,550	10,550	15,000
52-10 General Operating Supplies	6,528	7,000	7,000	7,000
54-10 Memberships/Periodicals	5,171	16,000	16,000	16,000
54-30 Employee Development	-	5,000	5,000	5,000
58-10 Pay Plan Adjustment	-	-	-	50,000
58-20 Discretionary Fund	-	20,000	20,000	20,000
Capital Outlay:				
64-99 Machinery & Equipment	18,361	-	-	-
Grants & Aids:				
82-02 Meals On Wheels Contribution	-	5,000	5,000	5,000
82-03 SIG - Transportation Contribution	5,000	5,000	5,000	5,000
82-04 Neighborhood Beautification Grant	-	25,000	25,000	25,000
82-06 Economic Incentive: Paylocity	-	17,250	17,250	13,250
82-07 Economic Incentive: Faro	-	5,400	5,400	2,850
82-08 Economic Incentive: Axiom	-	16,875	16,875	11,250

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - General Administration
001-0119-419

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
82-09 Economic Incentive: Verizon	90,000	-	-	-
82-10 Economic Incentive: Deloitte	90,000	210,000	210,000	210,000
82-13 Economic Incentive: Superion	-	-	-	-
Subtotal	598,532	922,776	922,776	998,541
Total Costs	\$ 608,074	\$ 930,776	\$ 930,776	\$ 1,006,541

RISK MANAGEMENT

PROGRAM SUMMARY

This program provides for the operation of the City's Safety Program. The Safety Committee acts as the review board for incidents involving vehicle collisions, damage to City equipment, and job related injuries with a goal of prevention. This program also provides the funding for hepatitis immunizations, pre-employment examinations, FDLE background checks, and the Safety Incentive Program.

GOALS

1. To reduce the number of accidents and injuries incurred by City employees through education, training and incentive programs.
2. To provide entry level physicals (Police and Fire) and background checks for all new employees.
3. To increase safety awareness via mandatory safety meetings/training and reading materials.
4. To provide representation on the PRM Board.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Safety Committee Meetings	12	12	0%	12
Departmental Safety Meetings	52	52	0%	52
Accidents & Injuries Reviewed	54	44	-19%	36
In-house safety inspections performed	170	96	-44%	96

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Risk Management
001-0120-420

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Operating Expenditures:				
31-30 Medical Services	\$ 1,517	\$ 3,500	\$ 3,500	\$ 3,500
34-40 Contractual Services	2,094	3,500	3,500	3,500
40-10 Travel & Per Diem	-	500	500	500
48-10 Promotional Activities	10,622	12,000	12,000	12,000
52-10 General Operating Supplies	-	50	50	50
54-30 Employee Development	-	1,200	1,200	1,200
Subtotal	14,233	20,750	20,750	20,750
Total Costs	\$ 14,233	\$ 20,750	\$ 20,750	\$ 20,750

COMMUNITY DEVELOPMENT

PROGRAM SUMMARY

The Planning & Zoning Division manages all development processes within the City limits.

GOALS

1. Development Review: To ensure timely advertisement, notification, review and staff critique of all Planning and Zoning requests in accordance with the City of Lake Mary Code of Ordinances and the Comprehensive Plan. This shall also include proactive information sharing via the First Step Process and Online Development Dashboard.
2. GIS: Continue to improve upon and expand the City's online GIS presence to include interactive map tools for use by the general public. To also provide for training of non-GIS staff to use newly created GIS web apps and web tools for improved customer service delivery.
3. Web Presence: Provide up to date and relevant information on the City's website related to Planning and Zoning activities. This will include but not be limited to GIS maps as outlined above, fillable applications, process outlines, and current development projects.
4. Streamline Development Review: Continue to implement processes that allow for less paper to be utilized for all planning processes.
5. Downtown Master Plan Update.
6. Land Development Code Updates as needed.
7. Administer Economic Development projects for the City.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Land Use Amendments	-	4	N/A	3
Rezoning	4	4	0%	6
Conditional Use	1	4	300%	2
Subdivisions	6	14	133%	6
Site Plans	6	8	33%	8
Variances	1	3	200%	3
Vacates	1	-	-100%	-
Neighborhood Beautification Grants	-	-	0%	2
PUD Development Agreements & Amendments	-	4	N/A	3
Development Agreements, New	-	-	0%	2
DRC Review	13	21	62%	18
Home Occupation Review	30	54	80%	40
Business License Review	342	206	-40%	230
Permit Review	429	525	22%	550
Annexations	-	-	0%	1

BUDGET SUMMARY - COMMUNITY DEVELOPMENT	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 299,429	\$ 313,400	\$ 313,400	\$ 309,180
Benefits	\$ 98,156	\$ 104,671	\$ 104,671	\$ 108,412
Operating	\$ 33,954	\$ 72,618	\$ 72,618	\$ 76,204
TOTAL	\$ 431,539	\$ 490,689	\$ 490,689	\$ 493,796

STAFFING ANALYSIS - COMMUNITY DEVELOPMENT	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Community Development Director	1	1	1	1
Planning & GIS Services Manager	1	1	0	0
City Planner	1	1	1	1
Senior Planner	1	1	1	1
GIS Specialist	1	1	1	1
TOTAL	5	5	4	4

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Community Development
001-0115-415

Description	2021		2022		2023			
	Actual		Original Budget		Adjusted Budget	Budget		
Personnel Services:								
11-00 Salaries and Wages	\$	299,429	\$	313,400	\$	313,400	\$	309,180
21-00 FICA		21,719		23,976		23,976		23,653
22-00 Employer Pension		35,783		39,175		39,175		38,648
23-00 Health/Life Insurance		37,598		38,190		38,190		42,532
24-00 Workers Compensation		3,056		3,330		3,330		3,579
Subtotal		397,585		418,071		418,071		417,592
Operating Expenditures:								
31-60 Professional Services	\$	3,828	\$	10,000	\$	10,000	\$	10,000
34-40 Contractual Services		4,900		25,532		25,532		26,412
40-10 Travel & Per Diem		-		2,000		2,000		2,500
40-20 Car Allowance		1,172		1,200		1,200		1,200
41-10 Telephone & Fax		1,553		2,000		2,000		2,000
42-00 Postage & Freight		680		1,500		1,500		1,500
43-10 Water/Sewer		456		800		800		800
43-50 Electric		5,750		6,800		6,800		6,800
44-60 Vehicle Rental		1,931		2,178		2,178		2,462
45-50 Insurance Costs		4,230		4,823		4,823		5,845
46-40 Equipment R&M		-		500		500		500
46-50 Vehicle Maintenance		1,259		1,400		1,400		1,400
46-60 Vehicle Maint/Contract		-		400		400		400
47-10 Printing & Binding		-		400		400		400
47-30 Photocopies		2,304		2,500		2,500		2,500
51-30 Office Supplies		1,844		3,000		3,000		3,000
52-20 Vehicle Fuel Charges		473		1,000		1,000		1,800
52-70 Uniforms		-		360		360		460
54-10 Memberships/Periodicals		2,392		3,225		3,225		3,225
54-30 Employee Development		1,182		3,000		3,000		3,000
Subtotal		33,954		72,618		72,618		76,204
Total Costs	\$	431,539	\$	490,689	\$	490,689	\$	493,796

INFORMATION SYSTEMS

PROGRAM SUMMARY

Information Technology provides technical support for all computers, laptops and networking equipment for the City government. Also, to maintain a quality infrastructure and deliver quality, prompt, and reliable technology services to the City employees.

GOALS

1. Implementation of online software to improve communication with the public.
2. Make improvements to the secured management environment with proper monitoring, alerting notification identification and remediation tasks.
3. To provide technical support for all City information systems and computer hardware related network systems and operations, as well as provide an informative presence on the Web.
4. To suggest new technology strategies that meet the goals and needs of the City, develop policies and procedures relating to technology and train employees on their use.
5. To implement, develop, and enforce technology standards for all City departments.
6. To provide quality service to City employees through teamwork, partnership and individual strengths.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Network connected desktops maintained	67	67	0%	67
Network connected laptops maintained	146	146	0%	146
Network servers maintained	41	44	7%	38
Routers/Switches maintained	29	35	21%	35
Cell phones maintained	91	91	0%	91
Wireless cards maintained	79	79	0%	70
Helpdesk tickets opened	1,976	2,022	2%	2,204
Average length tickets in days	2	2	0%	2

BUDGET SUMMARY - INFORMATION SYSTEMS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 180,539	\$ 187,100	\$ 187,100	\$ 200,040
Benefits	\$ 64,358	\$ 66,884	\$ 66,884	\$ 72,795
Operating	\$ 212,675	\$ 313,230	\$ 313,230	\$ 444,533
TOTAL	\$ 457,572	\$ 567,214	\$ 567,214	\$ 717,368

STAFFING ANALYSIS - INFORMATION SYSTEMS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Information Technology Manager	1	1	1	1
Information Systems Analyst	1	1	1	1
Network Specialist	1	1	1	1
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Information Systems
001-0215-413

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 179,660	\$ 184,600	\$ 184,600	\$ 197,540
14-00 Overtime	879	2,500	2,500	2,500
21-00 FICA	13,764	14,314	14,314	15,304
22-00 Employer Pension	21,889	23,388	23,388	25,005
23-00 Health/Life Insurance	28,208	28,640	28,640	31,899
24-00 Workers Compensation	497	542	542	587
Subtotal	244,897	253,984	253,984	272,835
Operating Expenditures:				
34-10 Professional Services	\$ 720	\$ 75,000	\$ 75,000	\$ 144,545
34-40 Contractual Services	22,599	-	-	-
40-10 Travel & Per Diem	-	2,500	2,500	2,500
41-10 Telephone & Fax	2,771	4,500	4,500	4,500
42-00 Postage & Freight	-	200	200	200
44-60 Vehicle Rental	1,953	2,202	2,202	2,489
45-50 Insurance Costs	498	567	567	699
46-10 Maintenance Contracts	177,721	220,000	220,000	280,500
46-40 Equipment R&M	725	1,500	1,500	1,500
46-50 Vehicle Maintenance	886	1,200	1,200	1,400
46-60 Vehicle Maint/Contract	-	100	100	100
51-20 Office Equipment under \$1,000	189	-	-	-
51-30 Office Supplies	683	400	400	400
52-20 Vehicle Fuel Charges	215	400	400	1,000
52-70 Uniforms	-	261	261	300
52-90 Equipment under \$1,000	3,335	3,000	3,000	3,000
54-10 Memberships/Periodicals	380	400	400	400
54-30 Employee Development	-	1,000	1,000	1,000
Subtotal	212,675	313,230	313,230	444,533
Total Costs	\$ 457,572	\$ 567,214	\$ 567,214	\$ 717,368

FINANCE

PROGRAM SUMMARY

This program is responsible for maintaining the City's financial accounting system that includes accounts payable and receivable, payroll processing, fixed assets, annual audit, procurement, and the preparation of all City financial reports. This department is also responsible for the development of the City's Annual Operating Budget and acts as a central collection point for all monies received from other City departments. In conjunction with the City's Water and Sewer Fund, the department also prepares utility bills and collects payments from its customers.

GOALS

1. To provide service initiatives that offer convenience and transparency to our customers.
2. Continue to produce an Annual Comprehensive Financial Report that meets the GFOA "Certificate of Achievement for Excellence in Financial Reporting" criteria.
3. To provide quality financial information on a timely basis to maintain relevance and reliability.
4. Utilize technology to enhance organizational efficiency.
5. To provide continued training opportunities for staff.
6. Software system upgrades.
7. To process invoice payments within twenty-five (25) days of receipt date.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Journal entries	438	445	2%	460
Checks deposited	20,403	20,331	0%	19,500
Electronic payments	14,385	16,557	15%	17,500
Accounts payable checks	2,908	2,864	-2%	2,900
Purchase orders	400	379	-5%	400
Purchasing card transactions	3,348	3,607	8%	3,700
Bids/RFP's processed	6	7	17%	5
Certificate of Achievement for Excellence in Financial Reporting	Yes	Pending	N/A	Continuing

BUDGET SUMMARY - FINANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 409,753	\$ 419,350	\$ 419,350	\$ 438,865
Benefits	\$ 130,170	\$ 142,348	\$ 142,348	\$ 152,845
Operating	\$ 37,793	\$ 49,047	\$ 49,047	\$ 52,928
TOTAL	\$ 577,716	\$ 610,745	\$ 610,745	\$ 644,638

STAFFING ANALYSIS - FINANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Finance Manager	1	1	1	1
Purchasing Coordinator	1	1	1	1
Customer Service Rep	1	1	1	1
Accounts Payable Clerk	1	1	1	1
TOTAL	6	6	6	6

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Finance
001-0213-413

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 409,753	\$ 419,200	\$ 419,200	\$ 438,715
14-00 Overtime	-	150	150	150
21-00 FICA	29,767	32,081	32,081	33,574
22-00 Employer Pension	43,484	52,419	52,419	54,859
23-00 Health/Life Insurance	56,398	57,280	57,280	63,797
24-00 Workers Compensation	521	568	568	615
Subtotal	539,923	561,698	561,698	591,710
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,350	\$ 17,500	\$ 17,500	\$ 17,500
34-40 Contractual Services	12,569	14,000	14,000	15,630
40-10 Travel & Per Diem	769	4,450	4,450	4,450
40-20 Car Allowance	1,172	1,200	1,200	1,200
41-10 Telephone & Fax	1,771	1,800	1,800	2,000
42-00 Postage & Freight	1,497	1,500	1,500	1,800
45-50 Insurance Costs	1,576	1,797	1,797	2,198
46-40 Equipment R&M	-	600	600	600
47-10 Printing & Binding	274	600	600	600
47-30 Photocopies	370	500	500	500
51-20 Office Equipment under \$1,000	496	1,500	1,500	1,500
51-30 Office Supplies	2,389	2,000	2,000	3,000
52-70 Uniforms	-	-	-	350
54-10 Memberships/Periodicals	560	1,000	1,000	1,000
54-30 Employee Development	-	600	600	600
Subtotal	37,793	49,047	49,047	52,928
Total Costs	\$ 577,716	\$ 610,745	\$ 610,745	\$ 644,638

BUILDING DIVISION

PROGRAM SUMMARY

This program is responsible for review, critique, and processing all applications and plans for new construction, additions, and alterations to structures located within the City of Lake Mary. This includes inspections of the structural, electrical, plumbing, mechanical, and gas at various stages of construction in the above listed structures. Other programs provided are front desk assistance for all customers, document scanning, as well as full department coordination of project intake and the First Step Meetings.

GOALS

1. Provide professional permit services to all parties wishing to construct within the City of Lake Mary.
2. Review all plans for compliance with state mandated minimum building codes and any other relevant required code minimums.
3. Provide for construction inspections to verify compliance with state mandated minimum building codes.
4. Maintain records of permitted activity, fees collected, plans reviewed and inspections performed utilizing the best methods available.
5. Create online permit review dashboard.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Commercial - New/Renovation	118	72	-39%	98
Residential - New/Renovation	235	340	45%	262
Miscellaneous Permits	2,126	2,215	4%	1,338
Total Permits Issued	2,479	2,627	6%	1,698
Construction Value in Millions	154	84	-45%	150
Construction Inspections	7,351	5,625	-23%	3,680
Construction Plan Reviews	790	681	-14%	636
First Step Meetings	13	17	31%	15

BUDGET SUMMARY - BUILDING DIVISION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 346,043	\$ 489,050	\$ 489,050	\$ 523,405
Benefits	\$ 146,372	\$ 193,379	\$ 193,379	\$ 210,410
Operating	\$ 160,182	\$ 303,619	\$ 303,619	\$ 294,111
TOTAL	\$ 652,597	\$ 986,048	\$ 986,048	\$ 1,027,926

STAFFING ANALYSIS - BUILDING DIVISION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Building Official	1	1	1	1
Building Inspector	3	3	3	3
Plans Examiner	1	1	1	1
Permitting Services Manager	1	1	1	1
Permit Technician	2	2	2	2
Permit Technician (P/T)	1	1	1	1
TOTAL	9	9	9	9

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

General Government - Building Division
001-0124-424

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 338,989	\$ 463,800	\$ 463,800	\$ 498,155
14-00 Overtime	2,117	1,250	1,250	1,250
17-00 Certification Incentives	4,937	24,000	24,000	24,000
21-00 FICA	25,348	37,413	37,413	40,041
22-00 Employer Pension	28,889	61,132	61,132	65,426
23-00 Health/Life Insurance	75,197	76,375	76,375	85,063
24-00 Workers Compensation	16,938	18,459	18,459	19,880
Subtotal	492,415	682,429	682,429	733,815
Operating Expenditures:				
34-40 Contractual Services	\$ 42,803	\$ 82,736	\$ 82,736	\$ 55,875
41-10 Telephone & Fax	6,264	8,000	8,000	9,500
42-00 Postage & Freight	4	100	100	100
43-10 Water/Sewer	683	1,000	1,000	1,000
43-50 Electric	8,624	10,200	10,200	10,200
44-30 Equipment Rental	-	1,200	1,200	1,200
44-60 Vehicle Rental	10,404	11,233	11,233	16,135
45-50 Insurance Costs	6,083	6,935	6,935	8,393
46-10 Maintenance Contracts	38,705	21,515	21,515	42,850
46-40 Equipment R&M	-	300	300	500
46-50 Vehicle Maintenance	4,521	4,200	4,200	5,000
46-60 Vehicle Maint/Contract	1,481	1,000	1,000	1,500
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	1,387	1,500	1,500	1,600
51-20 Office Equipment under \$1,000	133	-	-	-
51-30 Office Supplies	5,043	3,700	3,700	3,700
52-20 Vehicle Fuel Charges	2,530	2,800	2,800	4,500
52-70 Uniforms	218	1,500	1,500	1,558
52-90 Equipment under \$1,000	140	650	650	650
54-10 Memberships/Periodicals	435	2,600	2,600	2,600
54-30 Employee Development	459	2,250	2,250	2,250
Capital Outlay:				
64-99 Machinery & Equipment	30,265	140,000	140,000	124,800
Subtotal	160,182	303,619	303,619	294,111
Total Costs	\$ 652,597	\$ 986,048	\$ 986,048	\$ 1,027,926

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 124
Project Title: E-Permitting Software
Dep/Div Name: Building

Justification/Description/Location:

Over the last twenty six (26) months, the Building Division has incorporated a hybrid approach to permitting, by allowing applicants to submit some permits via e-mail. While it worked for a short time, due to COVID pandemic combined with the limitation of our existing e-mail system, as well as the expectations of applicants in the private sector, staff is recommending the purchase of e-permitting software. This software will allow applicants to submit any type of Building Permit or Planning Project into a cloud-based system that will integrate with the City's existing AS400 system. Applicants will also be able to better communicate with comments received from staff and track changes that are being requested. The software will also allow staff to complete their reviews in a more effective and efficient manner. Currently staff is in the process of testing and configuring the software with the vendor and moving towards milestones for a full roll out.

Category	Projected Carry Forward	
	2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	110,000	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 110,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward	
	2022	2023
General Fund	110,000	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 110,000	\$ -

POLICE OPERATIONS

PROGRAM SUMMARY

This program is responsible for all police services/operations including law enforcement, investigations, traffic enforcement, crime prevention and public education.

GOALS

1. Continuously adjust and update policies and procedures in order to maintain successful status as an accredited agency with the Commission for Florida Accreditation.
2. Plan for growth within the agency in response to the additional calls for service and traffic concerns that will arise from current and anticipated construction projects occurring throughout the City.
3. Continue to train all staff in high-liability areas as mandated by the state. Prepare training in-house or by external instruction to keep up with ongoing changes to Florida law.
4. Provide police staffing at predetermined schools within the City according to state law. Public schools to be staffed by Lake Mary officers as determined. Continue to work with SCSO and SCSB to complete annual contract agreements for public schools and plan for appropriate coverage for charter schools. Annual meeting/discussions with LM Prep school to discuss their staffing needs.
5. Prepare to recruit and promote as anticipated personnel retire or leave the agency. Build upon Police Officer reserve (part-time) unit.
6. Continue to provide training and equipment for Officers to manage personal safety and educate them on mental health awareness and de-escalation techniques. Encourage Officers to participate in a personal wellness program.
7. Continue community outreach by engaging in functions such as; coffee with a cop, homeowner association meetings, and citizen involvement organizations (Boy/Girl Scouts, religious organizations, Senior Intervention Group, the Mental Health Intervention Group, etc.) and recruiting of a diversified Police force. Provide outreach services to residents through the Department's Special Needs Registry.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Uniform Crime Report Index				
Murders	-	1	N/A	-
Sex Offenses, Forcible	6	5	-17%	4
Robbery	2	2	0%	2
Assault/Battery	149	149	0%	140
Burglary	23	22	-4%	21
Theft, all other	149	184	23%	165
Motor Vehicle Theft	12	9	-25%	10
Theft of Motor Vehicle Parts	5	9	80%	7
Arson	-	-	0%	-
Drug Related Incidents				
Total Possession of Drugs/Paraphernalia Cases	6	6	0%	7
Total Driving While Intoxicated Arrests	28	28	0%	30
Total Physical Arrests made during the Year				
Adults	169	106	-37%	170
Juveniles	10	8	-20%	12
Traffic Related Calls				
Total Vehicular Crashes worked	724	608	-16%	710
Criminal Citations Issued	87	84	-3%	85
Grand Total UTC Citations Issued	3,435	4,120	20%	5,200
Total City Parking Citations issued	28	32	14%	35
Total K9 Searches (this includes outside agency requests)	22	51	132%	60
Alarms				
Total Alarms (home, auto & business)	1,036	941	-9%	1,000
Responses to City Ordinance Violations	382	208	-46%	250
Investigations				
New Cases Assigned to Investigators	344	434	26%	547
Cases Closed/Inactivated by Investigators	331	445	34%	596
Total Amount of Property Lost/Stolen	772,699	617,887	-20%	700,000
Total Amount of Property Recovered	421,747	301,331	-29%	350,000

BUDGET SUMMARY - POLICE OPERATIONS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 3,696,554	\$ 3,600,956	\$ 3,600,956	\$ 3,799,766
Benefits	\$ 1,407,566	\$ 1,402,105	\$ 1,402,105	\$ 1,443,539
Operating	\$ 1,046,808	\$ 1,163,807	\$ 1,163,807	\$ 1,277,763
TOTAL	\$ 6,150,928	\$ 6,166,868	\$ 6,166,868	\$ 6,521,068

STAFFING ANALYSIS - POLICE OPERATIONS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Sr. Administrative Assistant	2	2	2	2
Accreditation Manager	1	1	1	1
Captain	2	2	2	2
Lieutenant	2	2	2	2
Sergeant	7	7	7	7
Police Officer I, II, 1st Class	34	35	35	35
Reserve Police Officer	5	5	5	5
TOTAL	55	56	56	56

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Safety - Police Operations
001-0321-421

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,422,042	\$ 3,297,200	\$ 3,297,200	\$ 3,479,170
14-00 Overtime	198,553	232,200	232,200	250,000
15-10 Incentive Pay	75,959	71,556	71,556	70,596
21-00 FICA	266,335	275,474	275,474	290,683
22-00 Employer Pension	594,035	554,222	554,222	518,362
23-00 Health/Life Insurance	472,246	489,123	489,123	544,853
24-00 Workers Compensation	74,950	83,286	83,286	89,641
Subtotal	5,104,120	5,003,061	5,003,061	5,243,305
Operating Expenditures:				
31-30 Medical Services	\$ 2,850	\$ 4,500	\$ 4,500	\$ 6,150
34-40 Contractual Services	22,716	21,706	21,706	21,144
40-10 Travel & Per Diem	14,806	14,877	14,877	18,131
41-10 Telephone & Fax	43,182	45,450	45,450	45,450
43-10 Water/Sewer	3,559	3,600	3,600	4,200
43-50 Electric	25,596	54,000	54,000	54,000
44-60 Vehicle Rental	437,833	476,160	476,160	520,914
45-50 Insurance Costs	55,211	62,949	62,949	76,341
46-10 Maintenance Contracts	6,602	9,050	9,050	9,955
46-40 Equipment R&M	5,649	14,563	14,563	15,690
46-50 Vehicle Maintenance	103,949	118,000	118,000	118,000
46-60 Vehicle Maint/Contract	12,281	24,500	24,500	24,500
47-10 Printing & Binding	1,286	2,950	2,950	2,950
48-10 Promotional Activities	4,123	7,000	7,000	9,350
49-30 Investigative Fees	1,387	3,200	3,200	3,200
52-10 General Operating Supplies	9,752	26,060	26,060	31,796
52-20 Vehicle Fuel Charges	118,788	133,500	133,500	182,000
52-70 Uniforms & Clothing Allowance	19,115	48,410	48,410	43,305
52-90 Equipment under \$1,000	40,364	34,765	34,765	21,066
54-10 Memberships/Periodicals	2,205	4,540	4,540	3,125
54-30 Employee Development	20,966	35,327	35,327	38,331
Capital Outlay:				
64-99 Machinery & Equipment	94,588	18,700	18,700	28,165
Subtotal	1,046,808	1,163,807	1,163,807	1,277,763
Total Costs	\$ 6,150,928	\$ 6,166,868	\$ 6,166,868	\$ 6,521,068

POLICE SUPPORT SERVICES

PROGRAM SUMMARY

This program provides records, property and evidence, equipment and supplies, and code enforcement support for the Police Department.

GOALS

1. To provide face-to-face assistance for individuals coming into the police department requesting public information.
2. To provide fingerprinting services to the public.
3. To compile reports for state and national government (i.e. UCR, Hate Crime, etc.) and as needed for other police department business.
4. To support the City by gathering necessary background information for contract workers and City employees that need to gain access to our facility to complete projects as well as City vendors, volunteers, and employees who have interaction with children, the elderly, or disabled.
5. To process and store agency reports, including arrests, criminal reports, radar calibrations, special operations, etc. in accordance with Florida Records Retention Laws.
6. To process requests for uniforms, equipment, and other operating items for the police department.
7. To maintain custody and storage of items being placed into evidence. This encompasses the collection, identification, lab analysis, preservation, storage, destruction and transfer of all items of evidence to other agencies.
8. To preserve and provide body camera and in-car camera video for the media, attorneys or other public information requests with redaction as required.
9. Receive, investigate, and process complaints as they relate to reported violations of the City's Code of Ordinances.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Police calls dispatched	140,720	152,583	8%	163,500
9-1-1 calls received	3,428	3,411	0%	3,700
Fingerprinting services revenue	1,031	624	-39%	800
Report, COI, Parking Citations Revenue	15,640	22,484	44%	20,500
Evidence processed (pieces)	1,280	1,385	8%	1,450
Code Enforcement activity (reports generated)	373	229	-39%	350
Code Enforcement (dispatched calls/assist ofcs.)	216	50	-77%	250

BUDGET SUMMARY - SUPPORT SERVICES	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 222,813	\$ 240,800	\$ 240,800	\$ 245,900
Benefits	\$ 91,352	\$ 105,758	\$ 105,758	\$ 112,947
Operating	\$ 532,530	\$ 590,527	\$ 590,527	\$ 622,963
TOTAL	\$ 846,695	\$ 937,085	\$ 937,085	\$ 981,810

STAFFING ANALYSIS - SUPPORT SERVICES	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Support Services Supervisor	1	1	1	1
Senior Records and Equipment Specialist	1	1	1	1
Records Specialist	1	1	1	1
Property and Evidence Specialist	1	1	1	1
Senior Code Enforcement Officer	1	1	1	1
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Safety - Police Support Services
001-0323-423

Description	2021		2022		2022		2023	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	222,037	\$	235,800	\$	235,800	\$	240,900
14-00 Overtime		776		5,000		5,000		5,000
21-00 FICA		15,830		18,422		18,422		18,812
22-00 Employer Pension		19,797		30,100		30,100		30,738
23-00 Health/Life Insurance		47,007		47,735		47,735		53,164
24-00 Workers Compensation		8,718		9,501		9,501		10,233
Subtotal		314,165		346,558		346,558		358,847
Operating Expenditures:								
34-40 Contractual Services	\$	476,558	\$	503,180	\$	503,180	\$	519,724
40-10 Travel & Per Diem		2,078		4,000		4,000		1,500
41-10 Telephone & Fax		4,152		4,400		4,400		4,600
41-30 Radio Maintenance		459		3,000		3,000		8,000
42-00 Postage & Freight		1,399		2,000		2,000		2,000
43-10 Water/Sewer		2,373		2,400		2,400		3,000
43-50 Electric		6,399		14,000		14,000		14,000
44-60 Vehicle Rental		3,609		1,232		1,232		13,012
45-50 Insurance Costs		7,354		8,385		8,385		10,192
46-10 Maintenance Contracts		4,548		11,530		11,530		6,135
46-40 Equipment R&M		776		3,700		3,700		3,860
46-50 Vehicle Maintenance		2,249		3,000		3,000		3,000
46-60 Vehicle Maint/Contract		-		500		500		500
47-10 Printing & Binding		723		800		800		840
47-30 Photocopies		5,003		6,000		6,000		6,000
48-10 Promotional Activities		-		300		300		315
52-10 General Operating Supplies		12,152		14,000		14,000		14,700
52-20 Vehicle Fuel Charges		1,465		2,000		2,000		3,000
52-70 Uniforms & Clothing Allowance		743		1,000		1,000		1,050
52-90 Equipment under \$1,000		165		3,000		3,000		3,150
54-10 Memberships/Periodicals		150		600		600		385
54-30 Employee Development		175		1,500		1,500		4,000
Subtotal		532,530		590,527		590,527		622,963
Total Costs	\$	846,695	\$	937,085	\$	937,085	\$	981,810

FIRE EMERGENCY OPERATIONS

PROGRAM SUMMARY

The Lake Mary Fire Department (LMFD) provides our citizens with the highest quality fire suppression, emergency medical and rescue services. Our goal is to provide these services with the highest levels of professionalism, efficiency and expertise. The goals and objectives that are implemented this year will be periodically reviewed and updated annually to ensure their completion. They will be modified as necessary for priority changes, budgetary constraints, and planning refinements. The Emergency Operations Program budget is intended to provide for the personnel and logistical support necessary to provide a career Fire Department. This department operates out of two (2) stations, #37 on Wallace Court on the west side and #33 on East Crystal Lake Avenue in the downtown area. Both stations house an ALS Rescue/Transport unit and an ALS Engine Company. One (1) Emergency Operations Division Battalion Chief is scheduled daily to oversee the operation of field units.

GOALS

1. To provide an average five (5) minute response 90% of the time, within the City.
2. To improve the overall health of our personnel through a systematic health and wellness program.
3. To improve our information management systems as well as our documentation practices through a rigorous and comprehensive quality assurance program.
4. Review and update our current comprehensive emergency management plan.
5. Complete three (3) year comprehensive community driven strategic plan.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Total alarms	4,810	5,488	14%	6,037
Medical transports	1,974	2,183	11%	2,401
Fire alarms (fires and fire alarms)	1,328	1,459	10%	1,604
Other calls for service including non-transport EMS	1,508	1,846	22%	2,030
Ninetieth percentile turnout time EMS calls (goal 60 seconds)	0:01:45	0:01:38	-7%	0:01:00
Ninetieth percentile turnout time non-EMS calls (goal 80 seconds)	0:02:06	0:01:20	-37%	0:01:20
Ninetieth percentile response time to first due calls	0:07:12	0:05:47	-20%	0:06:00

BUDGET SUMMARY - FIRE EMERGENCY OPERATIONS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 3,356,367	\$ 3,492,820	\$ 3,492,820	\$ 3,825,610
Benefits	\$ 1,642,408	\$ 1,619,824	\$ 1,619,824	\$ 1,612,340
Operating	\$ 969,872	\$ 1,047,093	\$ 1,047,093	\$ 1,137,407
TOTAL	\$ 5,968,647	\$ 6,159,737	\$ 6,159,737	\$ 6,575,357

STAFFING ANALYSIS - FIRE EMERGENCY OPERATIONS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Fire Chief	1	1	1	1
Fire Administrative Coordinator	1	1	1	1
Deputy Chief	2	2	2	2
Battalion Chief	4	4	4	4
Fire Lieutenant/Paramedic	6	6	6	6
Engineer/Paramedic	8	8	8	8
Engineer/EMT	4	4	4	4
Firefighter/Paramedic	8	8	8	11
Firefighter/EMT	10	10	10	7
Reserve Firefighter (P/T)	1	1	1	1
TOTAL	45	45	45	45

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Safety - Fire Emergency Operations
001-0322-422

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,112,936	\$ 3,158,500	\$ 3,158,500	\$ 3,459,970
14-00 Overtime	221,621	300,000	300,000	330,000
15-10 Fire Education Incentives	18,870	19,320	19,320	20,640
16-00 PM/Engineering Incentives	2,940	15,000	15,000	15,000
21-00 FICA	247,308	267,201	267,201	292,660
22-00 Employer Pension	901,236	844,872	844,872	757,491
23-00 Health/Life Insurance	423,982	431,590	431,590	480,209
24-00 Workers Compensation	69,882	76,161	76,161	81,980
Subtotal	4,998,775	5,112,644	5,112,644	5,437,950
Operating Expenditures:				
34-40 Contractual Services	\$ 117,771	\$ 135,290	\$ 135,290	\$ 164,938
40-10 Travel & Per Diem	11,061	10,000	10,000	10,000
41-10 Telephone & Fax	13,057	16,100	16,100	16,100
41-30 Radio Maintenance	325	1,000	1,000	1,000
42-00 Postage & Freight	242	900	900	900
43-10 Water/Sewer	3,507	5,000	5,000	5,000
43-50 Electric	31,608	37,000	37,000	37,000
43-70 Utility - Gas	5,102	5,500	5,500	7,500
44-50 Other Rentals	1,431	1,600	1,600	2,000
44-60 Vehicle Rental	372,407	344,594	344,594	327,611
45-50 Insurance Costs	39,038	44,509	44,509	54,008
46-40 Equipment R&M	31,865	28,500	28,500	31,500
46-50 Vehicle Maintenance	32,211	50,000	50,000	50,000
46-60 Vehicle Maint/Contract	61,935	65,000	65,000	68,250
47-10 Printing & Binding	829	1,000	1,000	5,000
47-30 Photocopies	3,031	4,000	4,000	4,000
52-10 General Operating Supplies	109,716	115,000	115,000	124,000
52-20 Vehicle Fuel Charges	44,673	55,000	55,000	68,000
52-50 Licenses	2,044	3,100	3,100	3,100
52-70 Uniforms & Clothing Allowance	33,501	60,000	60,000	66,500
52-90 Equipment under \$1,000	2,372	13,000	13,000	13,000
54-10 Memberships/Periodicals	6,053	5,000	5,000	12,000
54-30 Employee Development	44,144	40,000	40,000	60,000
Capital Outlay:				
64-99 Machinery & Equipment	1,949	6,000	6,000	6,000
Subtotal	969,872	1,047,093	1,047,093	1,137,407
Total Costs	\$ 5,968,647	\$ 6,159,737	\$ 6,159,737	\$ 6,575,357

FIRE PREVENTION

PROGRAM SUMMARY

Fire Prevention provides a comprehensive fire and life safety compliance and education program for the entire Lake Mary community through inspections, plans review and public education. Annual inspections of all commercial, educational and multi-family structures in the City are conducted to ensure the minimum, state-mandated life safety requirements and City ordinances are satisfied. Pre-fire plan site visits are coordinated through fire prevention and completed by Operations personnel. Public education is provided to both the business and residential communities and covers a wide variety of programs such as fire and life safety, emergency planning and evacuation, station tours and CPR/First Responder. This program investigates all fires within the City limits for cause and determination and assists with Public Information and Emergency Management planning and response. In addition it reviews and processes all applications and plans for site development, new construction, additions, and alterations to structures located within the City and inspects the site, water supply, structural, electrical, mechanical, gas, life safety, fire detection and suppression systems at various stages of construction.

GOALS

1. Complete 100% of annual maintenance inspections in all commercial and multi-family residential buildings within the City limits.
2. Maintain a fire loss value below .005 through fire safety awareness.
3. Increase delivery of Hands Only CPR program by 50% throughout the community by measured targeting of certain groups and occupancies.
4. Increase smoke alarm installation program throughout community.
5. Increase social media presence with scheduled fire safety messaging in all areas.
6. Maintain Community Risk Assessment and Accreditation documents as required.
7. Conduct Open House/Public Safety event/Hero Fun Run for community.
8. Complete all new construction inspections on day of request - no roll overs.
9. Provide initial review of all applicable construction drawings within the targeted ten (10) days.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Public education programs provided	27	96	256%	105
Public education - # of people	1,308	3,270	150%	3,600
Annual fire safety inspections & re-inspections	1,636	1,705	4%	1,875

BUDGET SUMMARY - FIRE PREVENTION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 230,982	\$ 190,800	\$ 190,800	\$ 220,460
Benefits	\$ 84,216	\$ 71,347	\$ 71,347	\$ 80,908
Operating	\$ 65,003	\$ 88,023	\$ 88,023	\$ 90,152
TOTAL	\$ 380,201	\$ 350,170	\$ 350,170	\$ 391,520

STAFFING ANALYSIS - FIRE PREVENTION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Fire Marshal	1	1	1	1
Senior Fire Inspector	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Safety - Fire Prevention
001-0324-422

Description	2021		2022		2022		2023	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	229,596	\$	184,100	\$	184,100	\$	213,760
14-00 Overtime		1,386		6,100		6,100		6,100
15-10 Fire Education Incentives		-		600		600		600
21-00 FICA		16,209		14,597		14,597		16,866
22-00 Employer Pension		26,500		23,850		23,850		27,558
23-00 Health/Life Insurance		37,598		28,640		28,640		31,899
24-00 Workers Compensation		3,909		4,260		4,260		4,585
Subtotal		315,198		262,147		262,147		301,368
Operating Expenditures:								
34-40 Contractual Services	\$	10,143	\$	11,199	\$	11,199	\$	11,780
40-10 Travel & Per Diem		781		4,000		4,000		4,500
40-20 Car Allowance		-		1,200		1,200		1,200
41-10 Telephone & Fax		4,099		5,800		5,800		5,800
42-00 Postage & Freight		106		200		200		200
43-10 Water/Sewer		228		550		550		550
43-50 Electric		2,875		3,500		3,500		3,500
44-60 Vehicle Rental		12,210		10,136		10,136		4,377
45-50 Insurance Costs		4,507		5,138		5,138		6,245
46-40 Equipment R&M		-		5,000		5,000		5,000
46-50 Vehicle Maintenance		5,651		6,000		6,000		6,500
46-60 Vehicle Maint/Contract		-		500		500		500
47-10 Printing & Binding		49		1,200		1,200		2,500
47-30 Photocopies		1,015		900		900		1,200
48-10 Promotional Activities		14,136		15,000		15,000		15,000
51-20 Office Equipment under \$1,000		1,415		1,500		1,500		1,500
51-30 Office Supplies		235		2,500		2,500		2,500
52-20 Vehicle Fuel Charges		3,037		3,300		3,300		4,800
52-70 Uniforms & Clothing Allowance		1,514		3,500		3,500		3,500
52-90 Equipment under \$1,000		192		400		400		500
54-10 Memberships/Periodicals		2,540		2,500		2,500		2,500
54-30 Employee Development		270		4,000		4,000		4,000
Capital Outlay:								
64-99 Machinery & Equipment		-		-		-		2,000
Subtotal		65,003		88,023		88,023		90,152
Total Costs	\$	380,201	\$	350,170	\$	350,170	\$	391,520

PUBLIC WORKS - ADMINISTRATION

PROGRAM SUMMARY

This program ensures that all work done by Public Works personnel is performed in an efficient, safe and timely manner. Activities include managing the daily work effort of each function including streets, sidewalks, storm sewers, rights-of-way maintenance, fleet management, potable water treatment and distribution, wastewater collection, reclaimed water distribution, and surface water quality. This function includes the City Engineer and Assistant City Engineer, who are responsible for developer plan review and site inspections to ensure that all subdivision and site construction complies with the City's Code of Ordinances and any applicable Development Orders.

GOALS

1. To provide the administration of resources and personnel for all Public Works initiatives serving the community and to respond to all citizen concerns related to Public Works. This includes the implementation of a new GIS based work order system.
2. Prepare a Class A CDL training initiative for Public Works Maintenance Specialists.
3. Prepare a heavy equipment operator training initiative for Public Works Maintenance Specialists.
4. Prepare a computer literacy training initiative for all Public Works employees.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Work orders completed	112	136	21%	140
Purchase orders processed	84	79	-6%	82
Land development plans/specs. reviewed	39	24	-38%	30
Citizen questions/complaints investigated	250	194	-22%	200
Permit applications reviewed	66	50	-24%	55
Bid documents prepared by Public Works/Consultants	3	3	0%	3

BUDGET SUMMARY - PUBLIC WORKS ADMINISTRATION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 266,319	\$ 270,000	\$ 270,000	\$ 279,010
Benefits	\$ 80,950	\$ 86,246	\$ 86,246	\$ 91,560
Operating	\$ 24,921	\$ 36,113	\$ 36,113	\$ 39,121
TOTAL	\$ 372,190	\$ 392,359	\$ 392,359	\$ 409,691

STAFFING ANALYSIS - PUBLIC WORKS ADMINISTRATION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Public Works Director	1	1	1	1
Senior Administrative Assistant	1	1	1	1
City Engineer (50%)*	1	1	1	1
Assistant City Engineer (50%)*	1	1	1	1
TOTAL	4	4	4	4

*City Engineer and Assistant City Engineer split 50/50 in Public Works Administration and Stormwater.

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Administration
001-0431-431

Description	2021		2022		2022		2023	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	266,319	\$	268,500	\$	268,500	\$	277,510
14-00 Overtime		-		1,500		1,500		1,500
21-00 FICA		19,336		20,655		20,655		21,345
22-00 Employer Pension		30,469		33,750		33,750		34,877
23-00 Health/Life Insurance		28,208		28,640		28,640		31,899
24-00 Workers Compensation		2,937		3,201		3,201		3,439
Subtotal		347,269		356,246		356,246		370,570
Operating Expenditures:								
34-40 Contractual Services	\$	2,813	\$	3,202	\$	3,202	\$	3,271
40-10 Travel & Per Diem		-		4,000		4,000		4,000
40-20 Car Allowance		1,172		1,200		1,200		1,200
41-10 Telephone & Fax		2,078		2,500		2,500		2,500
42-00 Postage & Freight		169		500		500		500
43-10 Water/Sewer		456		900		900		900
43-50 Electric		5,750		6,800		6,800		6,800
44-60 Vehicle Rental		2,489		2,806		2,806		3,173
45-50 Insurance Costs		3,179		3,625		3,625		4,397
46-40 Equipment R&M		-		1,000		1,000		1,000
46-50 Vehicle Maintenance		1,434		1,200		1,200		2,200
46-60 Vehicle Maint/Contract		-		300		300		300
47-10 Printing & Binding		-		280		280		280
47-30 Photocopies		2,938		3,500		3,500		3,500
51-20 Office Equipment under \$1,000		833		1,200		1,200		1,200
51-30 Office Supplies		740		850		850		850
52-20 Vehicle Fuel Charges		482		700		700		1,500
52-70 Uniforms		122		450		450		450
54-10 Memberships/Periodicals		89		350		350		350
54-30 Employee Development		177		750		750		750
Subtotal		24,921		36,113		36,113		39,121
Total Costs	\$	372,190	\$	392,359	\$	392,359	\$	409,691

PUBLIC WORKS - STREETS/SIDEWALKS

PROGRAM SUMMARY

This program is responsible for establishing a systematic maintenance schedule for all paved streets within the City. Also, to maintain all sidewalks, signs and rights-of-way.

GOALS

1. To make the City street system safe and convenient to use via a comprehensive maintenance system to include pavement repair and resurfacing, pavement restriping, and street sign maintenance.
2. To provide and maintain a functional network of sidewalks throughout the City.
3. To help maintain the aesthetics of the community by proper maintenance of public rights-of-way, including tree trimming and removal.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Paved streets maintained (tons/asphalt)	49	41	-16%	45
Streets resurfaced (miles)	7	2	-71%	6
Street signs fabricated/installed	151	160	6%	155
Traffic control signs installed/replaced	24	27	13%	26
Sidewalks repaired (feet)	558	760	36%	660

BUDGET SUMMARY - PUBLIC WORKS STREETS/SIDEWALKS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 73,735	\$ 84,960	\$ 84,960	\$ 87,880
Benefits	\$ 23,847	\$ 27,341	\$ 27,341	\$ 29,068
Operating	\$ 454,302	\$ 576,416	\$ 576,416	\$ 615,440
TOTAL	\$ 551,884	\$ 688,717	\$ 688,717	\$ 732,388

STAFFING ANALYSIS - PUBLIC WORKS STREETS/SIDEWALKS	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Public Works Superintendent	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Streets/Sidewalks
001-0432-432

Description	2021		2022		2022		2023	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	72,077	\$	73,400	\$	73,400	\$	76,320
14-00 Overtime		642		10,000		10,000		10,000
17-10 Education Incentives		1,016		1,560		1,560		1,560
21-00 FICA		5,525		6,500		6,500		6,723
22-00 Employer Pension		8,297		10,620		10,620		10,985
23-00 Health/Life Insurance		9,409		9,550		9,550		10,633
24-00 Workers Compensation		616		671		671		727
Subtotal		97,582		112,301		112,301		116,948
Operating Expenditures:								
34-40 Contractual Services	\$	78,135	\$	145,800	\$	145,800	\$	145,800
40-10 Travel & Per Diem		-		950		950		950
41-10 Telephone & Fax		671		800		800		800
43-30 Elec/Streetlights/Signals		236,684		248,000		248,000		260,000
43-60 Electric Traffic Signals		6,049		6,100		6,100		6,100
44-30 Equipment Rental		1,186		10,000		10,000		10,000
44-60 Vehicle Rental		53,097		76,759		76,759		87,169
45-50 Insurance Costs		3,926		4,476		4,476		5,446
46-00 Repair & Maintenance		34,394		20,000		20,000		35,000
46-40 Equipment R&M		528		3,500		3,500		2,000
46-50 Vehicle Maintenance		17,126		25,000		25,000		25,000
46-60 Vehicle Maint/Contract		594		5,000		5,000		5,000
47-10 Printing & Binding		-		50		50		50
51-30 Office Supplies		-		100		100		100
52-10 General Operating Supplies		11,134		12,500		12,500		12,500
52-20 Vehicle Fuel Charges		4,653		6,500		6,500		7,800
52-40 Chemicals		-		400		400		400
52-70 Uniforms & Clothing Allowance		336		231		231		325
52-90 Equipment under \$1,000		-		2,000		2,000		2,000
53-40 Road Materials		4,526		8,000		8,000		8,000
54-30 Employee Development		1,263		250		250		1,000
Subtotal		454,302		576,416		576,416		615,440
Total Costs	\$	551,884	\$	688,717	\$	688,717	\$	732,388

PARKS & RECREATION

PROGRAM SUMMARY

To enhance and enrich the quality of life and encourage healthy lifestyles for our community through superior parks, open spaces, facilities, trails and recreational opportunities. This will be accomplished through dedicated leadership, a commitment to excellence, and effective management of resources.

GOALS

1. To provide a diverse mix of well organized and enjoyable recreation programs for the Lake Mary community, through both department run programs and partnerships with local recreation programmers.
2. To provide a variety of special event opportunities to the Lake Mary community that people enjoy attending and that local businesses and organizations want to support through sponsorships.
3. Maintain all parks and recreational facilities at their highest levels. Oversee the contractual maintenance of Lake Mary Boulevard, Rinehart Road, Rinehart Trail, Municipal Complex, Crystal Lake Avenue, SunRail Station and Seminole Avenue. Continue to cross train staff for flexibility and succession within the department.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Sports Complex field rental revenue	38,179	48,153	26%	44,000
Sports Complex program revenue	3,447	3,337	-3%	4,000
Central Park rental	1,445	7,287	404%	5,200
Splash Park revenue	3,786	9,710	156%	9,000
Farmers Market revenue	18,325	45,798	150%	46,000
Summer Camp revenue	-	16,353	N/A	68,000
Skate Park rental	-	500	N/A	200
Concession revenue	9,016	9,433	5%	13,200
Special events sponsorships	31,420	13,339	-58%	48,000

BUDGET SUMMARY - PARKS & RECREATION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 873,148	\$ 957,960	\$ 957,960	\$ 1,026,365
Benefits	\$ 354,502	\$ 411,906	\$ 411,906	\$ 450,406
Operating	\$ 848,382	\$ 1,033,007	\$ 1,033,007	\$ 1,152,286
TOTAL	\$ 2,076,032	\$ 2,402,873	\$ 2,402,873	\$ 2,629,057

STAFFING ANALYSIS - PARKS & RECREATION	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Parks & Recreation Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Parks Superintendent	1	1	1	1
Grounds Maintenance Crew Leader	2	2	2	2
Irrigation Crew Leader	1	1	1	1
Parks Maintenance Specialist	10	10	10	10
Lead Recreation Assistant	2	2	2	2
Events Manager	1	1	1	1
Events Coordinator	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Assistant	0	0	1	1
Recreation Assistant (P/T)	2	2	0	0
Summer Camp Lead Counselor (P/T)	1	1	1	1
Summer Camp Counselor (P/T)	6	6	6	6
TOTAL	30	30	29	29

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation
001-0572-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 852,597	\$ 941,300	\$ 941,300	\$ 1,009,705
14-00 Overtime	18,631	12,500	12,500	12,500
17-00 Certification Pay	1,920	4,160	4,160	4,160
21-00 FICA	64,770	73,284	73,284	78,517
22-00 Employer Pension	88,207	113,177	113,177	121,728
23-00 Health/Life Insurance	178,618	200,480	200,480	223,291
24-00 Workers Compensation	22,907	24,965	24,965	26,870
Subtotal	1,227,650	1,369,866	1,369,866	1,476,771
Operating Expenditures:				
34-40 Contractual Services	\$ 49,623	\$ 85,736	\$ 85,736	\$ 96,108
40-10 Travel & Per Diem	949	1,200	1,200	1,200
40-20 Car Allowance	3,517	3,600	3,600	3,600
41-10 Telephone & Fax	6,384	8,225	8,225	8,225
42-00 Postage & Freight	25	100	100	100
43-10 Water/Sewer	46,560	44,000	44,000	49,000
43-50 Electric	53,663	54,000	54,000	57,000
44-30 Equipment Rental	-	1,200	1,200	5,000
44-60 Vehicle Rental	87,260	86,551	86,551	108,824
45-50 Insurance Costs	15,344	17,495	17,495	21,234
46-10 Maintenance Contracts	192,591	242,900	242,900	239,900
46-20 Repair & Maint/Buildings	72	-	-	-
46-30 Grounds Maintenance	70,196	62,600	62,600	77,100
46-40 Equipment R&M	7,830	16,300	16,300	14,800
46-50 Vehicle Maintenance	52,498	48,000	48,000	55,000
46-60 Vehicle Maint/Contract	6,524	4,500	4,500	5,500
47-10 Printing & Binding	409	750	750	200
47-30 Photocopies	1,209	1,400	1,400	1,400
48-10 Promotional Activities	25,693	7,550	7,550	9,750
48-40 Historical Commission	-	300	300	300
48-50 Farmers Market Expenses	15,619	16,400	16,400	18,420
48-60 Summer Camp	17,181	46,200	46,200	48,510
51-30 Office Supplies	997	-	-	-
51-70 Grounds Maint/Sports Complex	49,776	47,500	47,500	49,100
51-80 Irrigation Lake Mary Blvd	27,172	26,000	26,000	30,000
51-90 Grounds Maint/Lake Mary Blvd	8,534	35,000	35,000	40,000
52-10 General Operating Supplies	39,858	43,450	43,450	46,000
52-20 Vehicle Fuel Charges	16,413	16,500	16,500	26,000
52-70 Uniforms & Clothing Allowance	5,038	6,950	6,950	6,690

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation
001-0572-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
52-90 Equipment under \$1,000	5,922	8,000	8,000	8,000
54-10 Memberships/Periodicals	4,220	3,100	3,100	3,425
54-30 Employee Development	3,223	9,800	9,800	11,000
55-60 Other Recreation Activity	23,282	64,500	64,500	84,400
Capital Outlay:				
64-99 Machinery & Equipment	10,800	23,200	23,200	26,500
Subtotal	848,382	1,033,007	1,033,007	1,152,286
Total Costs	\$ 2,076,032	\$ 2,402,873	\$ 2,402,873	\$ 2,629,057

FACILITIES MAINTENANCE

PROGRAM SUMMARY

The Facilities Maintenance division is responsible for the maintenance of City owned buildings and structures. The service provided includes maintenance of air conditioning, heating & refrigeration, carpentry, electrical, painting, plumbing and miscellaneous repairs. In addition, this division oversees contracted services for janitorial cleaning/supplies, HVAC/control systems, elevator, generators, pest control, security/fire alarm systems, fire suppression systems, overhead door operations and miscellaneous vendor services.

GOALS

1. Maintain the physical integrity and physical appearance of all City facilities.
2. Reduce energy consumption at City facilities through integration of energy efficient materials and processes.
3. Provide efficient, responsive, and quality customer service to internal and external customers.
4. Provide financially sound long range planning for all required facility maintenance projects at all facilities.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Preventive maintenance inspections completed	263	271	3%	280
Work orders completed	619	852	38%	720
% of work performed by outside contractors	13%	24%	85%	27%

BUDGET SUMMARY - FACILITIES MAINTENANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 170,942	\$ 182,980	\$ 182,980	\$ 183,690
Benefits	\$ 70,469	\$ 79,372	\$ 79,372	\$ 84,087
Operating	\$ 151,152	\$ 226,372	\$ 226,372	\$ 269,358
TOTAL	\$ 392,563	\$ 488,724	\$ 488,724	\$ 537,135

STAFFING ANALYSIS - FACILITIES MAINTENANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Senior Administrative Assistant	1	1	1	1
Electrician	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
HVAC Technician	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation - Facilities Maintenance
001-0519-419

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 167,594	\$ 172,400	\$ 172,400	\$ 172,610
14-00 Overtime	2,173	8,500	8,500	8,500
15-10 Incentive Pay	1,175	2,080	2,080	2,080
17-00 Educational Incentives	380	-	-	500
21-00 FICA	12,813	13,998	13,998	14,015
22-00 Employer Pension	16,102	22,873	22,873	22,899
23-00 Health/Life Insurance	37,598	38,190	38,190	42,532
24-00 Workers Compensation	3,956	4,311	4,311	4,641
Subtotal	241,791	262,352	262,352	267,777
Operating Expenditures:				
34-40 Contractual Services	\$ 2,998	\$ 16,914	\$ 16,914	\$ 28,931
40-10 Travel & Per Diem	-	700	700	400
41-10 Telephone & Fax	3,483	3,400	3,400	3,400
42-00 Postage & Freight	34	100	100	100
43-10 Water/Sewer	137	400	400	400
43-50 Electric	1,725	2,100	2,100	2,100
44-30 Equipment Rental	1,132	3,000	3,000	3,000
44-60 Vehicle Rental	6,793	1,904	1,904	6,870
45-50 Insurance Costs	2,986	3,404	3,404	4,147
46-20 Repair & Maint/Buildings	95,602	100,000	100,000	105,000
46-40 Equipment R&M	-	4,000	4,000	4,000
46-50 Vehicle Maintenance	5,290	6,000	6,000	6,000
46-60 Vehicle Maint/Contract	1,097	1,200	1,200	1,200
47-10 Printing & Binding	-	100	100	100
47-30 Photocopies	174	300	300	300
51-30 Office Supplies	617	-	-	-
52-10 General Operating Supplies	18,921	51,000	51,000	68,000
52-20 Vehicle Fuel Charges	4,905	6,000	6,000	8,000
52-70 Uniforms	916	1,600	1,600	1,160
52-90 Equipment under \$1,000	4,117	1,200	1,200	2,000
54-10 Memberships/Periodicals	-	500	500	1,000
54-30 Employee Development	225	2,550	2,550	3,000
58-20 Discretionary Fund	-	15,000	15,000	15,000
Capital Outlay:				
64-99 Machinery & Equipment	-	5,000	5,000	5,250
Subtotal	151,152	226,372	226,372	269,358
Total Costs	\$ 392,943	\$ 488,724	\$ 488,724	\$ 537,135

EVENTS CENTER

PROGRAM SUMMARY

The Lake Mary Events Center is the premier event venue in the heart of the City's downtown. This award winning facility, located on West Crystal Lake, provides an ideal location for business meetings, conferences, weddings, receptions, banquets, ceremonies, parties and retreats for the citizens of Lake Mary and surrounding areas. The center also includes an events lawn for outdoor activities.

GOALS

1. To offer an inviting facility to meet the growing needs of our community for special events including weddings, receptions, parties, and other social gatherings.
2. To provide a state-of-the-art facility to host meetings, conferences and retreats for local businesses.
3. To offer a venue to host City-sponsored events.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Events Center rentals	175	187	7%	300
Non-revenue meetings and events	3	6	100%	5
Events Center revenue	\$ 359,987	\$ 467,703	30%	\$ 600,000

BUDGET SUMMARY - EVENTS CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 237,348	\$ 254,600	\$ 254,600	\$ 272,050
Benefits	\$ 93,988	\$ 103,411	\$ 103,411	\$ 112,920
Operating	\$ 169,786	\$ 171,043	\$ 171,043	\$ 196,635
TOTAL	\$ 501,122	\$ 529,054	\$ 529,054	\$ 581,605

STAFFING ANALYSIS - EVENTS CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Business Manager	1	1	1	1
Community Engagement Coordinator	1	1	0	0
Senior Administrative Assistant	0	0	1	1
Events Center Assistant Manager	1	1	1	1
Events Center Crew Leader	1	1	1	1
Events Center Specialist	1	1	1	1
Recreation Assistant (P/T)	2	2	2	2
TOTAL	7	7	7	7

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation - Events Center
001-0587-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 237,026	\$ 253,100	\$ 253,100	\$ 270,550
14-00 Overtime	322	1,500	1,500	1,500
21-00 FICA	17,587	19,477	19,477	20,812
22-00 Employer Pension	22,548	28,738	28,738	30,919
23-00 Health/Life Insurance	47,007	47,735	47,735	53,164
24-00 Workers Compensation	6,846	7,461	7,461	8,025
Subtotal	331,336	358,011	358,011	384,970
Operating Expenditures:				
34-40 Contractual Services	\$ 33,312	\$ 42,648	\$ 42,648	\$ 46,932
40-10 Travel & Per Diem	472	600	600	600
40-20 Car Allowance	1,172	1,200	1,200	1,200
41-10 Telephone & Fax	2,637	2,900	2,900	3,200
42-00 Postage & Freight	-	50	50	50
43-10 Water/Sewer	6,731	8,400	8,400	8,400
43-50 Electric	59,048	52,000	52,000	65,000
45-50 Insurance Costs	29,527	33,665	33,665	40,818
46-20 Repair & Maint/Buildings	3,503	1,500	1,500	1,500
46-30 Grounds Maintenance	9,923	2,000	2,000	2,000
46-40 Equipment R&M	1,294	2,000	2,000	2,000
47-10 Printing & Binding	92	200	200	200
47-30 Photocopies	1,848	2,200	2,200	2,200
48-10 Promotional Activities	6,108	7,000	7,000	10,000
51-20 Office Equipment under \$1,000	73	500	500	500
51-30 Office Supplies	243	1,000	1,000	1,000
52-10 General Operating Supplies	5,143	4,000	4,000	5,000
52-70 Uniforms & Clothing Allowance	2,464	2,385	2,385	2,720
52-90 Equipment under \$1,000	676	500	500	1,500
54-10 Memberships/Periodical/Books	320	660	660	655
54-30 Employee Development	90	2,135	2,135	1,160
Capital Outlay:				
64-99 Machinery & Equipment	5,110	3,500	3,500	-
Subtotal	169,786	171,043	171,043	196,635
Total Costs	\$ 501,122	\$ 529,054	\$ 529,054	\$ 581,605

COMMUNITY CENTER

PROGRAM SUMMARY

The Lake Mary Community Center serves the community as a space for recreational programming, small private rental space, and meeting space for City Homeowners' Association meetings. The popular summer camp program is also run out of the facility, which features eight (8) weeks of summer fun for eighty (80) local children. The facility is also the office for the special events division.

GOALS

1. To provide a diverse mix of well organized and well enjoyed recreational programming for the Lake Mary community, through both department run programs and partnerships with local recreation programmers, while aiming to achieve 100% cost recovery.
2. To provide affordable, high quality rental space, while aiming to achieve 80% cost recovery.
3. To provide office/workspace for the special events division to provide customer service to the City residents and customers of the parks and recreation department.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Rentals	280	259	-8%	325
Non-revenue meeting use	43	37	-14%	43
Recreational programs	213	366	72%	350
Revenue - rental & partner programs	\$ 64,218	\$ 79,212	23%	\$ 85,000

BUDGET SUMMARY - COMMUNITY CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 49,521	\$ 54,300	\$ 54,300	\$ 60,520
Benefits	\$ 27,988	\$ 19,853	\$ 19,853	\$ 22,354
Operating	\$ 43,405	\$ 65,666	\$ 65,666	\$ 74,504
TOTAL	\$ 120,914	\$ 139,819	\$ 139,819	\$ 157,378

STAFFING ANALYSIS - COMMUNITY CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Administrative Assistant	1	1	1	1
Recreation Assistant (P/T)	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation - Community Center
001-0575-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 48,894	\$ 54,100	\$ 54,100	\$ 60,320
14-00 Overtime	627	200	200	200
21-00 FICA	3,772	4,154	4,154	4,630
22-00 Employer Pension	3,285	3,825	3,825	4,603
23-00 Health/Life Insurance	18,799	9,550	9,550	10,633
24-00 Workers Compensation	2,132	2,324	2,324	2,488
Subtotal	77,509	74,153	74,153	82,874
Operating Expenditures:				
34-40 Contractual Services	\$ 10,124	\$ 10,627	\$ 10,627	\$ 10,896
40-10 Travel & Per Diem	-	150	150	50
41-10 Telephone & Fax	678	1,225	1,225	1,225
43-10 Water/Sewer	4,442	7,000	7,000	7,000
43-50 Electric	6,621	9,500	9,500	9,500
45-50 Insurance Costs	16,063	18,314	18,314	22,233
46-20 Repair & Maint/Buildings	1,809	7,000	7,000	7,000
46-30 Grounds Maintenance	69	3,000	3,000	3,500
46-40 Equipment R&M	-	700	700	500
47-10 Printing & Binding	-	300	300	200
47-30 Photocopies	1,994	2,400	2,400	2,400
48-10 Promotional Activities	-	200	200	300
51-20 Office Equipment under \$1,000	39	500	500	500
51-30 Office Supplies	151	-	-	-
52-10 General Operating Supplies	926	4,000	4,000	4,000
52-70 Uniforms & Clothing Allowance	90	400	400	300
52-90 Equipment under \$1,000	399	-	-	-
54-10 Memberships/Periodicals	-	200	200	-
54-30 Employee Development	-	150	150	200
Capital Outlay:				
64-99 Machinery & Equipment	-	-	-	4,700
Subtotal	43,405	65,666	65,666	74,504
Total Costs	\$ 120,914	\$ 139,819	\$ 139,819	\$ 157,378

SENIOR CENTER

PROGRAM SUMMARY

To promote healthy aging, independence and well-being for adults fifty five (55) years and older through health, wellness, and educational recreation programs and services.

GOALS

1. To serve an aging population with social, recreational, active and healthy opportunities. This will be accomplished by continuing to offer and improve upon quality programs such as yoga, dance and aerobic activities for physical health while also complimenting with programs that meet our residents' social needs.
2. To provide affordable, high quality rental space, while aiming to achieve 80% cost recovery.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Rentals	45	74	64%	70
Non-revenue meeting use	4	3	-25%	3
Memberships	488	370	-24%	350
Programs offered	284	201	-29%	875
Senior Center revenue	13,023	33,580	158%	35,000

BUDGET SUMMARY - SENIOR CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 21,984	\$ 39,600	\$ 39,600	\$ 41,745
Benefits	\$ 14,090	\$ 8,187	\$ 8,187	\$ 8,636
Operating	\$ 26,680	\$ 38,828	\$ 38,828	\$ 41,262
TOTAL	\$ 62,754	\$ 86,615	\$ 86,615	\$ 91,643

STAFFING ANALYSIS - SENIOR CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Administrative Assistant (P/T)	1	1	1	1
Senior Center Recreation Assistant (P/T)	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation - Senior Center
001-0591-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 21,984	\$ 39,600	\$ 39,600	\$ 41,745
21-00 FICA	1,681	3,030	3,030	3,194
22-00 Employer Pension	2,810	4,950	4,950	5,218
23-00 Health/Life Insurance	9,409	-	-	-
24-00 Workers Compensation	190	207	207	224
Subtotal	36,074	47,787	47,787	50,381
Operating Expenditures:				
34-40 Contractual Services	\$ 10,356	\$ 8,419	\$ 8,419	\$ 8,846
40-10 Travel & Per Diem	35	100	100	50
41-10 Telephone & Fax	1,019	1,200	1,200	1,200
42-00 Postage & Freight	1	100	100	100
43-10 Water/Sewer	683	1,100	1,100	1,100
43-50 Electric	8,624	10,300	10,300	10,300
45-50 Insurance Costs	3,428	3,909	3,909	4,746
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	796	1,200	1,200	1,200
48-10 Promotional Activities	-	900	900	1,400
49-91 Instructor Fees	834	5,720	5,720	5,720
51-20 Office Equipment under \$1,000	-	200	200	300
51-30 Office Supplies	82	1,000	1,000	800
52-10 General Operating Supplies	159	2,420	2,420	3,100
52-70 Uniforms & Clothing Allowance	45	500	500	200
52-90 Equipment Under \$1,000	543	1,000	1,000	1,600
54-10 Memberships/Periodicals	75	160	160	-
54-30 Employee Development	-	100	100	100
Subtotal	26,680	38,828	38,828	41,262
Total Costs	\$ 62,754	\$ 86,615	\$ 86,615	\$ 91,643

TENNIS CENTER

PROGRAM SUMMARY

The Lake Mary Tennis Center serves the community as a premier tennis facility in Seminole County, and features seven (7) Har-Tru clay soft courts. In addition to providing courts for member and guest self-organized play, the facility also coordinates a variety of programming for tennis players of all ages and skill levels. From a youth tennis program, to individual private lessons, the Lake Mary Tennis Center provides the community with a high quality tennis facility. The facility also serves as a satellite office for the recreation division, allowing a base of operations for all activities and programs at the Lake Mary Sports Complex.

GOALS

1. To provide a quality tennis facility for the Tennis Center membership and daily guests, while aiming for an 80% cost recovery for the facility.
2. To provide well organized and enjoyed tennis programming, through both department run programs, as well as those delivered through a contracted tennis professional.
3. To provide an opportunity for the Lake Mary community to receive high quality tennis instruction from sanctioned tennis professionals.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Tennis memberships	212	215	1%	220
Facility revenue	\$ 61,088	\$ 66,888	9%	\$ 70,000

BUDGET SUMMARY - TENNIS CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 36,344	\$ 38,700	\$ 38,700	\$ 38,320
Benefits	\$ 17,712	\$ 18,511	\$ 18,511	\$ 19,613
Operating	\$ 70,017	\$ 59,797	\$ 59,797	\$ 67,031
TOTAL	\$ 124,073	\$ 117,008	\$ 117,008	\$ 124,964

STAFFING ANALYSIS - TENNIS CENTER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Tennis Center Coordinator	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Parks & Recreation - Tennis Center
001-0595-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 34,318	\$ 37,200	\$ 37,200	\$ 36,820
14-00 Overtime	2,026	1,500	1,500	1,500
21-00 FICA	2,761	2,961	2,961	2,932
22-00 Employer Pension	4,475	4,838	4,838	4,790
23-00 Health/Life Insurance	9,409	9,550	9,550	10,633
24-00 Workers Compensation	1,067	1,162	1,162	1,258
Subtotal	54,056	57,211	57,211	57,933
Operating Expenditures:				
34-40 Contractual Services	\$ 5,715	\$ 6,096	\$ 6,096	\$ 5,325
40-10 Travel & Per Diem	67	100	100	100
43-10 Water/Sewer	5,643	5,000	5,000	6,200
43-50 Electric	13,024	15,800	15,800	15,800
45-50 Insurance Costs	3,566	4,066	4,066	4,946
46-10 Maintenance Contracts	24,400	5,000	5,000	5,500
46-20 Repair & Maint/Buildings	568	-	-	-
46-30 Grounds Maintenance	392	2,000	2,000	3,000
46-40 Equipment R&M	1,556	3,600	3,600	3,500
47-10 Printing & Binding	84	700	700	500
47-30 Photocopies	681	1,000	1,000	1,000
48-10 Promotional Activities	75	2,100	2,100	2,500
51-20 Office Equipment under \$1,000	121	1,000	1,000	1,000
52-10 General Operating Supplies	5,440	10,515	10,515	9,500
52-70 Uniforms	45	200	200	100
54-10 Memberships/Periodicals	160	160	160	160
54-30 Employee Development	300	960	960	500
Capital Outlay:				
64-99 Machinery & Equipment	8,180	1,500	1,500	7,400
Subtotal	70,017	59,797	59,797	67,031
Total Costs	\$ 124,073	\$ 117,008	\$ 117,008	\$ 124,964



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SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

POLICE EDUCATION FUND - This fund accounts for the \$2.00 assessment on each traffic citation restricted to criminal justice education and training in accordance with Chapter 938.15, Florida Statutes.

IMPACT FEE FUNDS - These funds account for impact fees levied on new development and are restricted to fund capital facilities and equipment directly related to new growth.

LAW ENFORCEMENT TRUST FUNDS - These funds account for state and federal forfeiture funds used for School Resource Officers, crime prevention, drug education programs or other law enforcement purposes in accordance with Chapter 932.705, Florida Statutes.

LAKE MARY CEMETERY FUND - This fund accounts for the operation of the cemetery including plot sales and maintenance.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

All Special Revenue Funds Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 829,462	\$ 937,436	\$ 937,436	\$ 883,966
Revenue:				
Operating Revenue	\$ 154,124	\$ 75,000	\$ 75,000	\$ 74,500
Interest/Other	1,734	820	820	850
Carry Forward Fund Balance	-	150,000	150,000	-
Total Revenue	155,858	225,820	225,820	75,350
Expenditures:				
Operating Expenditures	\$ 4,708	\$ 20,200	\$ 20,200	\$ 20,200
Capital Outlays	43,176	259,090	259,090	461,079
Total Expenditures	47,884	279,290	279,290	481,279
Increase (Decrease) in Fund Balance	107,974	(53,470)	(53,470)	(405,929)
Fund Balance, September 30	\$ 937,436	\$ 883,966	\$ 883,966	\$ 478,037

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Police 2nd Dollar Education and Training Fund
101-0321-421

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 127,109	\$ 135,864	\$ 135,864	\$ 133,484
Revenue:				
Police Education Revenue	\$ 8,502	\$ 7,500	\$ 7,500	\$ 7,500
Interest Income	253	120	120	150
Total Revenue	8,755	7,620	7,620	7,650
Expenditures:				
Training Expenditures	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	-	10,000	10,000	10,000
Increase (Decrease) in Fund Balance	8,755	(2,380)	(2,380)	(2,350)
Fund Balance, September 30	\$ 135,864	\$ 133,484	\$ 133,484	\$ 131,134

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Law Enforcement Trust Fund - State
102-0321-421

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 50,424	\$ 62,467	\$ 62,467	\$ 61,417
Revenue:				
Forfeitures	\$ 11,896	\$ 500	\$ 500	\$ -
Interest Income	147	50	50	-
Total Revenue	12,043	550	550	-
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Donations	-	1,600	1,600	1,600
Total Expenditures	-	1,600	1,600	1,600
Increase (Decrease) in Fund Balance	12,043	(1,050)	(1,050)	(1,600)
Fund Balance, September 30	\$ 62,467	\$ 61,417	\$ 61,417	\$ 59,817

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Law Enforcement Trust Fund - Federal
106-0321-421

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 27,296	\$ 27,409	\$ 27,409	\$ 27,409
Revenue:				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest Income	113	-	-	-
Total Revenue	113	-	-	-
Expenditures:				
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	113	-	-	-
Fund Balance, September 30	\$ 27,409	\$ 27,409	\$ 27,409	\$ 27,409

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Police Impact Fees Fund
110-0321-421

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 108,158	\$ 97,831	\$ 97,831	\$ 43,866
Revenue:				
Impact Fees	\$ 27,001	\$ 25,000	\$ 25,000	\$ 25,000
Interest	140	125	125	50
Total Revenue	27,141	25,125	25,125	25,050
Expenditures:				
Capital - Vehicle & Equipment	\$ 37,468	\$ 79,090	\$ 79,090	\$ -
Total Expenditures	37,468	79,090	79,090	-
Increase (Decrease) in Fund Balance	(10,327)	(53,965)	(53,965)	25,050
Fund Balance, September 30	\$ 97,831	\$ 43,866	\$ 43,866	\$ 68,916

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Fire Impact Fees Fund
111-0322-422

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 255,208	\$ 289,619	\$ 289,619	\$ 304,869
Revenue:				
Impact Fees	\$ 39,516	\$ 15,000	\$ 15,000	\$ 15,000
Interest	603	250	250	325
Total Revenue	40,119	15,250	15,250	15,325
Expenditures:				
Capital - Vehicle & Equipment	\$ 5,708	\$ -	\$ -	\$ 281,079
Total Expenditures	5,708	-	-	281,079
Increase (Decrease) in Fund Balance	34,411	15,250	15,250	(265,754)
Fund Balance, September 30	\$ 289,619	\$ 304,869	\$ 304,869	\$ 39,115

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Quint Fire Apparatus
Dep/Div Name: Fire

Justification/Description/Location:

A quintuple combination pumper or quint is a fire service apparatus that serves the dual purpose of an engine and a ladder truck. The name quint refers to the five functions the vehicle can provide: fire pump, water tank, fire hose, aerial device and ground ladders. This equipment would allow us to effect a rescue from outside multi-story structures which are taller than our ground ladders (24 feet) while meeting the normal response demands of a standard fire engine. Our Community Risk Assessment has identified eighteen (18) percent of structures within the City are three stories (over 35 feet) or greater. Many of these structures are multi-family residences.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	1,031,079
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 1,031,079

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	750,000
Other: Fire Impact Fees Fund	-	281,079
Total Funding Source	\$ -	\$ 1,031,079

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works Impact Fees Fund
112-0431-431

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 38,215	\$ 43,616	\$ 43,616	\$ 45,666
Revenue:				
Impact Fees	\$ 5,310	\$ 2,000	\$ 2,000	\$ 2,000
Interest	91	50	50	50
Total Revenue	5,401	2,050	2,050	2,050
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	5,401	2,050	2,050	2,050
Fund Balance, September 30	\$ 43,616	\$ 45,666	\$ 45,666	\$ 47,716

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Recreation Impact Fees Fund
113-0572-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 167,042	\$ 187,172	\$ 187,172	\$ 177,222
Revenue:				
Impact Fees	\$ 19,749	\$ 20,000	\$ 20,000	\$ 20,000
Interest	381	50	50	175
Carry Forward Fund Balance	-	150,000	150,000	-
Total Revenue	20,130	170,050	170,050	20,175
Expenditures:				
Capital - Heritage Park Improvements	\$ -	\$ 180,000	\$ 180,000	\$ 180,000
Total Expenditures	-	180,000	180,000	180,000
Increase (Decrease) in Fund Balance	20,130	(9,950)	(9,950)	(159,825)
Fund Balance, September 30	\$ 187,172	\$ 177,222	\$ 177,222	\$ 17,397

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 113
Project Title: Heritage Park Improvements
Dep/Div Name: Parks and Recreation

Justification/Description/Location:

Heritage Park is a historical tribute at the intersection of Greenleaf Lane and Palmetto Avenue. It is dedicated to the history of Lake Mary and to the memory of those who have served and honors our first responders. The park has been developed with a points of history walk with interpretive signs, other amenities and landscaping. This second phase includes installation of a fountain and various monuments recognizing branches of military, individuals who have served, a wall identifying wars the U.S. has fought in and monuments recognizing our Lake Mary Police and Fire Departments.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	180,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 180,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: Recreation Impact Fee Fund	180,000	-
Total Funding Source	\$ 180,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Lake Mary Cemetery Fund
118-0572-452

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 56,010	\$ 93,458	\$ 93,458	\$ 90,033
Revenue:				
Cemetery Sales	\$ 42,150	\$ 5,000	\$ 5,000	\$ 5,000
Interest/Other	6	175	175	100
Total Revenue	42,156	5,175	5,175	5,100
Expenditures:				
Postage & Freight	\$ -	\$ 100	\$ 100	\$ 100
Water	4,708	5,500	5,500	5,500
Grounds Maintenance	-	2,000	2,000	2,000
General Operating Supplies	-	1,000	1,000	1,000
Capital Outlay - Cemetery Irrigation System	-	-	-	-
Total Expenditures	4,708	8,600	8,600	8,600
Increase (Decrease) in Fund Balance	37,448	(3,425)	(3,425)	(3,500)
Fund Balance, September 30	\$ 93,458	\$ 90,033	\$ 90,033	\$ 86,533



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DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of resources to pay principal, interest and related costs of general long-term debt.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Debt Service Fund Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ -	\$ -	\$ -	\$ -
Revenue and Other Sources:				
Transfers In - General Fund	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Series 2012 Refunding Notes				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	-	-	-	-
Fund Balance, September 30	\$ -	\$ -	\$ -	\$ -



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CAPITAL PROJECT FUNDS

The Capital Project Funds account for the acquisition or construction of capital facilities, equipment purchases, and general capital improvements, estimated to cost in excess of \$5,000, funded from General Fund transfers.

The One-Cent Infrastructure Sales Tax Fund accounts for City road construction projects funded by the use of the extra one cent sales tax approved by voter referendum. The 3rd Generation Sales Tax began January 1, 2015 for a period of ten (10) years.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

All Capital Project Funds Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 2,497,194	\$ 2,994,965	\$ 2,994,965	\$ 2,353,388
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 1,303,415	\$ 1,015,000	\$ 1,015,000	\$ 5,027,600
Interest	4,503	1,500	1,500	2,050
Transfers In - General Fund	244,900	545,000	545,000	634,000
Carry Forward Fund Balance	-	1,032,000	1,032,000	-
Total Revenue and Other Sources	1,552,818	2,593,500	2,593,500	5,663,650
Expenditures:				
Capital Projects	\$ 970,108	\$ 3,070,077	\$ 3,070,077	\$ 6,546,211
Admin Projects	84,939	165,000	165,000	408,000
Total Expenditures	1,055,047	3,235,077	3,235,077	6,954,211
Increase (Decrease) in Fund Balance	497,771	(641,577)	(641,577)	(1,290,561)
Fund Balance, September 30	\$ 2,994,965	\$ 2,353,388	\$ 2,353,388	\$ 1,062,827

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Capital Project Funds

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 990,103	\$ 443,839	\$ 443,839	\$ 285,762
Revenue and Other Sources:				
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 1,695,100
Transfers In - General Fund	244,900	545,000	545,000	634,000
Carry Forward Fund Balance	-	32,000	32,000	-
Total Revenue and Other Sources	244,900	577,000	577,000	2,329,100
Expenditures:				
Capital Projects	\$ 706,225	\$ 570,077	\$ 570,077	\$ 1,871,211
Administrative Projects	84,939	165,000	165,000	408,000
Total Expenditures	791,164	735,077	735,077	2,279,211
Increase (Decrease) in Fund Balance	(546,264)	(158,077)	(158,077)	49,889
Fund Balance, September 30	\$ 443,839	\$ 285,762	\$ 285,762	\$ 335,651

City of Lake Mary, Florida

Fiscal Year 2023 Operating Budget

Schedule of Capital Projects

Project Description	2022 Carry Forward	2023 Budget	Total Available Budget
General Government			
Computer Replacement	\$ -	\$ 29,000	\$ 29,000
Network Upgrade & Development	-	95,000	95,000
Subtotal	-	124,000	124,000
Police			
Laptop Computer Replacement	-	29,000	29,000
Radio Replacement	-	30,111	30,111
Subtotal	-	59,111	59,111
Fire			
Fire/EMS Matching Grant	-	20,000	20,000
X Series Cardiac Monitor	-	45,000	45,000
Fire/EMS Training Prop	-	10,000	10,000
Bunker Gear Replacement	-	151,100	151,100
Thermal Imaging Cameras	-	10,000	10,000
Inflatable Safety House	-	8,000	8,000
Subtotal	-	244,100	244,100
PW: Streets & Sidewalks			
Parking Lot Rehabilitation	-	20,000	20,000
Street Lighting Additions	32,000	-	32,000
Subtotal	32,000	20,000	52,000
Facilities Maintenance			
City Hall Maintenance	-	268,000	268,000
Employee Wellness Center Maintenance	-	15,000	15,000
Police Department Maintenance	-	32,000	32,000
Fire Department Maintenance	-	18,000	18,000
Tennis Center Maintenance	-	35,000	35,000
Municipal Complex Maintenance	-	75,000	75,000
Subtotal	-	443,000	443,000
Parks and Recreation			
Sports Complex Improvements	-	95,000	95,000
Liberty Park Improvements	-	244,000	244,000
Estella Park Improvements	-	250,000	250,000
Tennis Center Improvements	-	360,000	360,000
Subtotal	-	949,000	949,000
Administrative Projects			
City Facilities - Roof Replacement	-	400,000	400,000
City Facilities - A/C Replacement	-	8,000	8,000
Subtotal	-	408,000	408,000
Total Capital Project Funds	\$ 32,000	\$ 2,247,211	\$ 2,279,211

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Computer Replacement
Dep/Div Name: Information Systems

Justification/Description/Location:

Funding to replace computers as needed by various departments. The IT staff will determine along with each department when there is a need to purchase a replacement computer. Approximately twenty (20) desktop/laptop computers will be replaced in FY 2023.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	29,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 29,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	29,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 29,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Network Upgrade & Development
Dep/Div Name: Information Systems

Justification/Description/Location:

The following equipment is either end of life or past end of life and needs to be replaced:
 One (1) Smartwatch \$35,000, Network Upgrades \$20,000, and FOBS system for other Buildings \$40,000
 (This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds).

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	95,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 95,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	95,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 95,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Laptop Replacement
Dep/Div Name: Police

Justification/Description/Location:

Annual replacement of laptop computers used by officers for report writing and traffic crash reporting. Additionally the computers are used to conduct record checks on vehicles, persons, articles, and criminal histories while in the field. Officers are now dispatched on their computers and watch information as it unfolds on other jurisdiction cases that may affect our response. The replacement plan will keep laptops at optimal working performance and was coordinated with IT.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	29,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 29,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	29,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 29,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Radio Replacement
Dep/Div Name: Police

Justification/Description/Location:

1) Replace three (3) in-car radios in FY 2023 due to the age of radios and change over by Motorola from the XTL model to the APX model. Motorola will no longer provide replacement parts/support for the XTL model. The radios decline due to age, heat, and normal wear and tear. The mobile radio is the lifeline for patrol officers during patrol duties. In-car radio cost is \$4,863 each.

2) Replace three (3) portable radios in FY 2023 due to age of radios and change over by Motorola from the XTL model to the APX model. Motorola will no longer provide replacement parts/support for the XTL model. Older radios may be used by reserve units or other established needs until no longer operational. Radio cost is \$5,174 each.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	30,111
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 30,111

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	30,111
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 30,111

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire/EMS Matching Grant
Dep/Div Name: Fire

Justification/Description/Location:

This is a matching amount that will be needed to secure Federal FireAct Grant funding. This is a 5% match from the City to receive 95% from the Federal Government.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	20,000
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	20,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 20,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: X Series Cardiac Monitor
Dep/Div Name: Fire

Justification/Description/Location:

We are in need of purchasing an X Series Zoll Cardiac Monitor. This monitor is used frequently to help treat patients who may be facing a life threatening medical condition. Due to wear on components and upgrades in technology, it is recommended by The American Hospital Association to replace frontline monitors every five (5) years. This purchase will replace a monitor that is greater than five (5) years old.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	45,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 45,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	45,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 45,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire/EMS Training Prop
Dep/Div Name: Fire

Justification/Description/Location:

The Firefighting training props gives the firefighters a tool in which they can practice firefighting tactics such as forcible entry and rescue techniques. The props will give us the ability to practice these skills at our facilities on a regular basis.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	10,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 10,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Bunker Gear Replacement
Dep/Div Name: Fire

Justification/Description/Location:

Requesting funding for replacement of soon to be outdated Personal Protective Equipment (PPE) Bunker Gear. To maintain compliance with NFPA 1851: Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting, we are in need of replacing forty (40) sets of Fire Fighting Bunker Gear (jacket, pants, suspenders, hoods) by 2023. The current gear is approaching the recommended replacement age and will be put in reserve status once the new gear is purchased. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	151,100
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 151,100

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	151,100
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 151,100

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Thermal Imaging Cameras
Dep/Div Name: Fire

Justification/Description/Location:

Due to Thermal Imaging Cameras (TICs) being exposed to extreme heat and smoke conditions, as well as upgrades in technology, we will be replacing TICs every five years. We wish to purchase additional TICs to expand the availability of this equipment to each firefighter while on duty so that each seat on a rescue or fire engine has their own dedicated TIC.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	10,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 10,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 324
Project Title: Inflatable Fire Safety House
Dep/Div Name: Fire Prevention

Justification/Description/Location:

The inflatable safety house is a new and fun tool for our Fire Safety Education Program and would be utilized for large community and school events as well as the Fire Department's Annual Open House.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	8,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 8,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	8,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 8,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Parking Lot Rehabilitation
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

The City owns and maintains a dozen parking lot facilities. Parking lot rehabilitation consists of seal coating and restriping of asphalt parking areas and minor repairs to concrete parking areas. This ongoing rehabilitation helps extend the life of the asphalt through preventive maintenance. The appearance of our City facilities will be safer, cleaner and more appealing to the public. Parking facilities are maintained on an as needed basis.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	20,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	20,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 20,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Street Lighting Additions
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Street lighting additions in areas of the City as approved by the Police Department and City Manager.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	32,000	-
Total	\$ 32,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	32,000	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 32,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 519
Project Title: City Hall Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Dry-Head Fire Sprinkler Replacement - \$18,000; Install new generator for full building back-up - \$250,000
 (This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds).

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	250,000
Vehicles	-	-
Miscellaneous	-	18,000
Total	\$ -	\$ 268,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	268,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 268,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Employee Wellness Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Interior painting of the Health Clinic - \$10,000; Replacement of waiting room furniture - \$5,000.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	5,000
Vehicles	-	-
Miscellaneous	-	10,000
Total	\$ -	\$ 15,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	15,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 15,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Police Department Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Restroom partition replacement - \$12,000; Kitchen/hallway cabinetry replacement - \$20,000.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	32,000
Total	\$ -	\$ 32,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	32,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 32,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Fire Department Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replacement of hot water heater boiler #2 at Station #37.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	18,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 18,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	18,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 18,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Tennis Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Tile flooring replacement - \$20,000; Restroom renovations - \$15,000.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	35,000
Total	\$ -	\$ 35,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	35,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 35,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal

Dep/Div Number: 519

Project Title: Municipal Complex Maintenance

Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Upgrade backup generator transfer switch to accommodate full building back-up power capabilities - \$50,000; Upgrade outdated computer HVAC controls system - \$25,000.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	75,000
Total	\$ -	\$ 75,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	75,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 75,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Sports Complex Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Replacement of aged net climber playground equipment at Trailblazer Park with new equipment - \$70,000;
 Replacement of fencing/backstops on Field #1 and Field #2 - \$25,000.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	70,000
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ -	\$ 95,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	95,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 95,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Liberty Park Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Installation of new entry gate and fencing with "National Park" styling. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	244,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 244,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	244,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 244,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Estella Park Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Estella Park is a neighborhood park located on a small pond. It has a boardwalk that has been extensively repaired, small parking area and a very old playground. Grade site, improve drainage, replace play equipment and add ADA sidewalks. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	200,000
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	250,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 250,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Tennis Center Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Replacement of aged court lighting at Tennis Center. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	360,000
Total	\$ -	\$ 360,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	360,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 360,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 119
Project Title: Administrative Projects
Dep/Div Name: General Administrative

Justification/Description/Location:

This reserve will be in place for the repair and/or replacement of A/C units and roofs for many of the City's facilities for which we cannot determine the timing. This reserve is only used at the City Manager's discretion and may require Commission approval. In FY 2023, the reserve would be used to replace the Police Station's roof (\$400,000). This would be earmarked to use the American Rescue Plan Act (ARPA) Funds. Finally, replacement of an A/C unit (\$8,000) is scheduled for the Tennis Center.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	408,000
Total	\$ -	\$ 408,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	408,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 408,000

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

One-Cent Infrastructure Sales Tax Fund

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 1,507,091	\$ 2,551,126	\$ 2,551,126	\$ 2,067,626
Revenue:				
Intergovernmental Revenue	\$ 1,303,415	\$ 1,015,000	\$ 1,015,000	\$ 3,332,500
Interest	4,503	1,500	1,500	2,050
Carry Forward Fund Balance	-	1,000,000	1,000,000	-
Total Revenue	1,307,918	2,016,500	2,016,500	3,334,550
Expenditures:				
Rinehart Rd Intersection Improvements	\$ 10,139	\$ 1,000,000	\$ 1,000,000	\$ 750,000
Downtown Improvements	-	-	-	3,675,000
Cold Mix/Street Resurfacing	253,744	1,500,000	1,500,000	250,000
Total Expenditures	263,883	2,500,000	2,500,000	4,675,000
Increase (Decrease) in Fund Balance	1,044,035	(483,500)	(483,500)	(1,340,450)
Fund Balance, September 30	\$ 2,551,126	\$ 2,067,626	\$ 2,067,626	\$ 727,176

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal

Dep/Div Number: 432

Project Title: Rinehart Road Intersection Improvements

Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Intersection improvements planned along Rinehart Road that currently include the lengthening of the left-hand turn lane onto Lake Mary Blvd., the right-hand turn lane into Crystal Lake Elementary School, the left-hand turn lane onto Wallace Ct., and other intersection improvements may be designed and constructed in the future. This project is being jointly funded by the City and Seminole County through the County Charter 1-Cent Sales Tax revenues.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	750,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 750,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	750,000	-
Total Funding Source	\$ 750,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Conversion to Underground Power
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

In order to provide for hurricane preparedness and safety, this project is to convert overhead electric service facilities to underground electric service facilities in the City's downtown core. The project is located along N. Country Club Road from Lake Mary Blvd. to the Events Center (Alma Ave.), on E. Wilbur Ave. from Country Club to Second Street, and on E. Lakeview Ave. from Country Club to our Fire Station. The conversion also includes moving street lighting from power poles onto new decorative street light poles.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	2,200,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 2,200,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	2,200,000
Total Funding Source	\$ -	\$ 2,200,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Downtown Parking Improvements
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

In our efforts to continue developing the downtown area, this project will provide for parking, sidewalk, and landscape improvements in numerous areas of the Downtown Development District. This project includes approximately twenty (20) angled parking spaces, sidewalks, and landscape improvements on W. Crystal Lake Ave., approximately twelve (12) angle parking spaces, sidewalks, and landscape improvements on E Lakeview Ave., parking in front of Kiddie Park on E. Lake Mary Ave., and parking and landscape improvements on W. Lake Mary Ave. Milling and repaving of the affected roadways will also be completed.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	1,125,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 1,125,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	1,125,000
Total Funding Source	\$ -	\$ 1,125,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Country Club/Wilbur Signal Modification
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

This project is to convert the single post and mast arm traffic signal configuration at the intersection of N. Country Club Road and Wilbur Ave. into a four post, post-mounted signal configuration providing for a more appealing and downtown rural appearance. This is part of the overall beautification of the Downtown Development District.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	350,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 350,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	350,000
Total Funding Source	\$ -	\$ 350,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Street Resurfacing
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Milling and resurfacing of asphalt streets are to ensure that they are maintained in a safe and structurally sound condition. In FY 2023 several neighborhoods in Timacuan as identified through our pavement network inspections are planned to be paved. Most paving is performed every other year as we have found there to be significant cost savings when bidding a larger scope of work. Additional money is budgeted in odd years to maintain areas that need more immediate attention. Pavement network inspections by a consulting engineer are scheduled every two to three years.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	250,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	250,000
Total Funding Source	\$ -	\$ 250,000

WATER AND SEWER FUND

The Water and Sewer Fund accounts for all financial activity associated with the operation of the City's water and sewer system. Designed to be self-supporting, all costs of providing services to the users of the system, including depreciation, are funded primarily through Charges for Services and Investment Income.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Water & Sewer Fund Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 13,824,250	\$ 15,091,568	\$ 15,091,568	\$ 13,146,107
Revenue:				
Water Sales	\$ 2,691,610	\$ 2,425,000	\$ 2,425,000	\$ 2,625,000
New Installations	6,270	3,000	3,000	3,000
Turn-Ons	6,350	5,000	5,000	5,000
Turn-Offs	4,185	9,000	9,000	9,000
Penalties	98,064	75,000	75,000	80,000
After Hour Calls	45	-	-	-
Sewer Sales	2,627,254	2,475,000	2,475,000	2,560,000
Reclaimed Water	416,720	425,000	425,000	425,000
Interest	30,014	30,000	30,000	30,000
Water Impact Fees	91,102	50,000	50,000	50,000
Sewer Impact Fees	38,989	10,000	10,000	10,000
Misc Revenues	482,646	750,000	750,000	450,000
Carry Forward Fund Balance	-	709,000	709,000	-
Total Revenues	6,493,249	6,966,000	6,966,000	6,247,000
 Amt Restricted for Water/Sewer Projects	 2,359,543	 1,504,813	 1,504,813	 1,504,813
 Total Revenues and Balances	 22,677,042	 23,562,381	 23,562,381	 20,897,920
Expenses:				
Water Treatment	\$ 1,054,496	\$ 1,851,603	\$ 1,851,603	\$ 1,685,114
Water Dist./WW Collection	1,064,372	1,202,035	1,202,035	1,314,041
Utility Billing	151,761	233,823	233,823	249,769
Water/Sewer Projects	274,167	1,554,000	1,554,000	2,573,000
Wholesale Reclaimed Water	298,945	395,000	395,000	390,000
Wholesale Sewer Treatment	1,886,920	2,325,000	2,325,000	2,215,000
Transfers Out:				
To General Fund	1,350,000	1,350,000	1,350,000	1,350,000
Total Expenses	6,080,661	8,911,461	8,911,461	9,776,924
 Increase (Decrease) in Fund Balance	 412,588	 (1,945,461)	 (1,945,461)	 (3,529,924)
 Amt Restricted for Water/Sewer Projects	 1,504,813	 1,504,813	 1,504,813	 1,504,813
Fund Balance, September 30	\$ 15,091,568	\$ 13,146,107	\$ 13,146,107	\$ 9,616,183

WATER TREATMENT

PROGRAM SUMMARY

This program provides the processes and technologies used to remove contaminants from water and to improve and protect water quality by following the standards set by the Florida Department of Environmental Protection, Federal Environmental Protection Agency, St. Johns River Water Management District, and the Occupational Safety & Health Administration.

GOALS

1. Ensure production capacity is sufficient to meet customer demands.
2. To minimize service interruptions to our customers.
3. To achieve a degree of treatment that will promote the health of the community by maintaining the highest level of water quality which meets or exceeds the standards set by regulatory agencies and the Clean Water Act.
4. To perform testing of water quality within the established parameters required by law.
5. To ensure compliance with all health and safety requirements as prescribed by regulatory agencies.
6. To ensure the treatment plant equipment is properly maintained to minimize service interruptions.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Billions of gallons of water treated	1,176	1,242	6%	1,300
Fluoride used (pounds)	30,342	31,948	5%	32,000
Chlorine used (gallons)	29,842	25,093	-16%	15,000
Hydrogen Peroxide used (gallons)	-	12,352	N/A	24,000
System bacterial samples taken	404	272	-33%	300
Plant inspections conducted	48	48	0%	48
Generator #1 exercised (times)	16	18	13%	26
Generator #2 exercised (times)	-	32	N/A	52
Complaints received (water quality/pressure)	-	-	0%	-

BUDGET SUMMARY - WATER TREATMENT	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 202,818	\$ 205,900	\$ 205,900	\$ 219,580
Benefits	\$ 79,530	\$ 83,062	\$ 83,062	\$ 90,413
Operating	\$ 772,148	\$ 1,562,641	\$ 1,562,641	\$ 1,375,121
TOTAL	\$ 1,054,496	\$ 1,851,603	\$ 1,851,603	\$ 1,685,114

STAFFING ANALYSIS - WATER TREATMENT	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Chief Water Plant Operator	1	1	1	1
Water Plant Operator "B"	1	1	0	0
Water Plant Operator "C"	2	2	3	3
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Water Treatment Plant
401-0434-434

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 187,874	\$ 193,900	\$ 193,900	\$ 204,580
14-00 Overtime	14,944	12,000	12,000	15,000
21-00 FICA	15,159	15,752	15,752	16,798
22-00 Employer Pension	23,670	25,738	25,738	27,448
23-00 Health/Life Insurance	37,598	38,190	38,190	42,532
24-00 Workers Compensation	3,103	3,382	3,382	3,635
Subtotal	282,348	288,962	288,962	309,993
Operating Expenditures:				
31-00 Professional Services	\$ 216,609	\$ 405,000	\$ 405,000	\$ 75,000
34-40 Contractual Services	129,142	270,461	270,461	289,325
40-10 Travel & Per Diem	-	1,425	1,425	1,425
41-10 Telephone & Fax	4,706	5,000	5,000	5,500
42-00 Postage & Freight	29	250	250	250
43-10 Water/Sewer	137	700	700	14,000
43-50 Electric	167,458	538,000	538,000	516,000
44-60 Vehicle Rental	737	737	737	3,771
45-50 Insurance Costs	42,521	48,481	48,481	176,063
46-20 Repair & Maint/Buildings	28,643	-	-	-
46-30 Plant & Pump	54,496	155,000	155,000	155,000
46-40 Equipment R&M	52,910	5,000	5,000	5,000
46-50 Vehicle Maintenance	2,477	3,000	3,000	3,000
46-60 Vehicle Maint/Contract	-	1,000	1,000	1,000
48-10 Promotional Activities	-	1,500	1,500	1,500
51-30 Office Supplies	373	350	350	350
52-10 General Operating Supplies	6,619	12,500	12,500	12,500
52-20 Vehicle Fuel Charges	1,210	2,400	2,400	3,600
52-40 Chemicals	55,113	91,500	91,500	91,500
52-50 Licenses	7,265	6,500	6,500	6,500
52-70 Uniforms & Clothing Allowance	585	1,071	1,071	1,071
52-90 Equipment under \$1,000	708	1,000	1,000	1,000
54-10 Memberships/Periodicals	410	966	966	966
54-30 Employee Development	-	800	800	800
Capital Outlay:				
64-99 Machinery & Equipment	-	10,000	10,000	10,000
Subtotal	772,148	1,562,641	1,562,641	1,375,121
Total Costs	\$ 1,054,496	\$ 1,851,603	\$ 1,851,603	\$ 1,685,114

WATER DISTRIBUTION/WASTEWATER

PROGRAM SUMMARY

This program is responsible for the total operational support of the water distribution, wastewater collection and transmission and reclaimed water distribution systems including lift station operations and maintenance.

GOALS

1. To ensure efficient distribution of potable water for domestic and commercial use. Complete the decommission of old galvanized water lines in the downtown area.
2. To ensure the integrity of the fire hydrant system and adequate water supply and pressures for fire flow purposes. Perform annual testing of all fire hydrants in the City.
3. To provide an effective preventative maintenance program for the wastewater collection and transmission system including lift stations. Install additional lift station control probes (replace older float systems).
4. Continuous improvements to our new GIS based work order system to provide enhanced maintenance and repair efficiency.
5. Prepare a Class A CDL training initiative for Public Works Maintenance Specialists.
6. Prepare a heavy equipment operator training initiative for Public Works Maintenance Specialists.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
New meters installed	43	25	-42%	45
Meter replacements	262	498	90%	400
Line locations provided	3,348	3,654	9%	3,600
Lift station inspections performed	1,784	1,698	-5%	1,700
Water line breaks repaired	96	90	-6%	90
Water lines installed (feet)	77	109	42%	100

BUDGET SUMMARY - WATER DISTRIBUTION/WASTEWATER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 369,007	\$ 420,280	\$ 420,280	\$ 453,935
Benefits	\$ 157,389	\$ 178,739	\$ 178,739	\$ 195,917
Operating	\$ 537,976	\$ 603,016	\$ 603,016	\$ 664,189
TOTAL	\$ 1,064,372	\$ 1,202,035	\$ 1,202,035	\$ 1,314,041

STAFFING ANALYSIS - WATER DISTRIBUTION/WASTEWATER	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Assistant Public Works Director	1	1	1	1
Public Works Crew Leader	1	1	1	1
Public Works Maintenance Specialist	7	7	7	7
TOTAL	9	9	9	9

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Water Distribution/Wastewater
401-0435-435

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 355,167	\$ 401,600	\$ 401,600	\$ 435,255
14-00 Overtime	9,960	14,000	14,000	14,000
17-00 Incentive Pay	3,880	4,680	4,680	4,680
21-00 FICA	25,340	32,152	32,152	34,727
22-00 Employer Pension	39,982	52,535	52,535	56,742
23-00 Health/Life Insurance	84,605	85,920	85,920	95,696
24-00 Workers Compensation	7,462	8,132	8,132	8,752
Subtotal	526,396	599,019	599,019	649,852
Operating Expenditures:				
34-40 Contractual Services	\$ 91,312	\$ 51,388	\$ 51,388	\$ 92,431
40-10 Travel & Per Diem	-	3,850	3,850	3,850
41-10 Telephone & Fax	20,789	19,000	19,000	22,000
43-10 Water/Sewer	3,140	4,500	4,500	4,500
43-50 Electric	20,225	28,000	28,000	28,000
43-70 Gas	1,762	3,000	3,000	4,500
44-30 Equipment Rental	249	4,000	4,000	4,000
44-60 Vehicle Rental	113,258	116,995	116,995	118,051
45-50 Insurance Costs	20,791	23,704	23,704	28,778
46-20 Repair & Maint/Buildings	-	5,000	5,000	2,500
46-30 R&M Water/Sewer System	160,680	235,000	235,000	235,000
46-40 Equipment R&M	20,329	5,000	5,000	5,000
46-50 Vehicle Maintenance	30,012	38,000	38,000	38,000
46-60 Vehicle Maint/Contract	9,352	9,000	9,000	10,000
52-10 General Operating Supplies	21,848	27,500	27,500	27,500
52-20 Vehicle Fuel Charges	20,870	23,000	23,000	34,000
52-50 Permit Fees	375	1,200	1,200	1,200
52-70 Uniforms & Clothing Allowance	1,430	2,379	2,379	2,379
52-90 Equipment under \$1,000	561	1,000	1,000	1,000
54-30 Employee Development	993	1,500	1,500	1,500
Subtotal	537,976	603,016	603,016	664,189
Total Costs	\$ 1,064,372	\$ 1,202,035	\$ 1,202,035	\$ 1,314,041

UTILITY BILLING

PROGRAM SUMMARY

The Utility Billing Department ensures that utility customers are billed in accordance with the rate structure established by City Commission and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; nonpayment issues; and assisting customers with questions regarding billing and services.

GOALS

1. To provide friendly customer service.
2. To be efficient and accurate in meter reading and the utility billing process.
3. To provide accurate and clear utility bills.
4. To increase electronic/paperless billing and automatic draft payments.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Auto-Draft payments	17,648	18,894	7%	18,250
Customer Initiated Bill Pay Service	12,322	12,511	2%	12,425
Service Orders	3,046	2,483	-18%	2,725
Cut-offs for non-payment	413	179	-57%	500
Utility refund checks	292	277	-5%	290
Paperless billing customers per month	993	1,117	12%	1,050

BUDGET SUMMARY - UTILITY BILLING	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 38,346	\$ 67,500	\$ 67,500	\$ 75,520
Benefits	\$ 26,609	\$ 33,058	\$ 33,058	\$ 36,875
Operating	\$ 86,806	\$ 133,265	\$ 133,265	\$ 137,374
TOTAL	\$ 151,761	\$ 233,823	\$ 233,823	\$ 249,769

STAFFING ANALYSIS - UTILITY BILLING	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Utility Billing Specialist	1	1	1	1
Public Works Maintenance Specialist	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Utility Billing
401-0436-436

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 38,346	\$ 66,500	\$ 66,500	\$ 74,520
14-00 Overtime	-	1,000	1,000	1,000
21-00 FICA	2,933	5,164	5,164	5,778
22-00 Employer Pension	4,546	8,438	8,438	9,440
23-00 Health/Life Insurance	18,799	19,095	19,095	21,266
24-00 Workers Compensation	331	361	361	391
Subtotal	64,955	100,558	100,558	112,395
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,350	\$ 17,500	\$ 17,500	\$ 17,500
34-40 Contractual Services	15,613	22,800	22,800	22,800
40-10 Travel & Per Diem	-	425	425	425
41-10 Telephone & Fax	174	425	425	425
42-00 Postage & Freight	21,791	28,000	28,000	28,000
44-60 Vehicle Rental	2,567	529	529	705
45-50 Insurance Costs	470	536	536	649
46-10 Maintenance Contracts	16,712	38,550	38,550	41,420
46-50 Vehicle Maintenance	1,678	2,200	2,200	2,200
46-60 Vehicle Maint/Contract	-	300	300	300
46-70 Other R&M	225	600	600	600
47-10 Printing & Binding	12,064	15,500	15,500	15,500
47-30 Photocopies	124	600	600	600
51-30 Other Office Supplies	303	1,500	1,500	1,500
52-20 Vehicle Fuel Charges	735	2,300	2,300	3,000
52-70 Uniforms	-	350	350	350
52-90 Equipment under \$1,000	-	750	750	1,000
54-30 Employee Development	-	400	400	400
Subtotal	86,806	133,265	133,265	137,374
Total Costs	\$ 151,761	\$ 233,823	\$ 233,823	\$ 249,769

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Schedule of Capital Projects

Project Description	2022 Carry Forward	2023 Budget	Total Available Budget
WTP Sodium Hypochlorite Tank Replacement	\$ 45,000	\$ -	\$ 45,000
WTP Control/Component Upgrades	-	50,000	50,000
WTP Production Well LM-7	-	600,000	600,000
Commercial Meter Testing and Repair	-	50,000	50,000
Equipment Storage Canopy	300,000	30,000	330,000
Lift Station Control Panel Upgrade	275,000	275,000	550,000
Lift Station Emergency Generator	20,000	100,000	120,000
Lift Station Pump Maintenance & Replacement	-	50,000	50,000
Sewer and Reuse Implementation	-	250,000	250,000
Valve Maintenance Trailer with Vacuum Excavator	-	90,000	90,000
Water Main Valves Additions	-	120,000	120,000
Water Service Line Replacements	-	150,000	150,000
Water Main Extension (Eagle Creek)	168,000	-	168,000
Total Water & Sewer Fund Projects	<u>\$ 808,000</u>	<u>\$ 1,765,000</u>	<u>\$ 2,573,000</u>

City of Lake Mary, Florida**Fiscal Year 2023 Capital Budget Proposal****Dep/Div Number: 434****Project Title: WTP Sodium Hypochlorite Tank Replacement****Dep/Div Name: Water Treatment****Justification/Description/Location:**

The two (2) existing 1,500 gallon double-walled high density polyethylene sodium hypochlorite storage tanks have been in service since 2011. The typical service life is eight (8) - ten (10) years due to the corrosiveness of the chemical. This budget item is to fund the replacement of both tanks including all piping, valves, and site gauges. Sodium hypochlorite is used to disinfect treated water.

Category	Projected Carry Forward	
	2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	45,000	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 45,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward	
	2022	2023
General Fund	-	-
Water/Sewer Fund	45,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 45,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 434
Project Title: WTP Control/Component Upgrades
Dep/Div Name: Water Treatment

Justification/Description/Location:

Water treatment facilities are controlled through an array of advanced electronic control devices and computer software. Over time as the technology evolves, older control components become obsolete and unserviceable. This is to fund WTP control upgrades as well as minor mechanical upgrades as they become necessary.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	50,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 50,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 434
Project Title: WTP Production Well LM-7
Dep/Div Name: Water Treatment

Justification/Description/Location:

The City's water production well number LM-5 is no longer in service due to water quality issues. LM-5 has been replaced with our existing reserve well (well no. LM-3R). This project is to drill a new reserve well that could be equipped with a well pump and raw water line to the WTP if/when there is a future need.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	600,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 600,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	600,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 600,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Commercial Meter Testing and Repair
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The St. Johns River Water Management District requires all water providers to have a meter testing/replacement program in place to ensure proper accounting of water use by the periodic testing and repair or replacement of meters. This budget item is to test and repair the City's large (3" - 12") meters and to replace 2" commercial meters. This program also ensures that water revenue is properly accounted for.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	50,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 50,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Equipment Storage Canopy
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The Public Works facility warehouse and existing equipment storage canopy are not adequately sized to store all materials and equipment the department is responsible for maintaining. This has caused premature wear of large equipment which is stored outside. This project is for the construction of a 100' x 50' metal canopy with concrete foundation to be located just west of the existing building and be used to store trucks, tractors, equipment trailers, mowers, generators, meter boxes, and other equipment.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	300,000	30,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 300,000	\$ 30,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	300,000	30,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 300,000	\$ 30,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Lift Station Control Panel Upgrade
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City owns and maintains eighteen (18) wastewater lift stations. The median age of the lift stations is thirty (30) years. After performing an electrical panel condition assessment of each lift station in 2020 it was determined that thirteen (13) of the stations electrical control panels should be replaced within the next five (5) years. One (1) panel was replaced in 2021, four (4) panels were replaced in 2022, four (4) panels are being replaced in 2023, and we plan to replace four (4) panels in 2024. As control panels are very long lead-time items, the design and bidding of each year's project begins a year in advance. The lift stations planned in 2024 include Eagle Claw, Manderley, Tuscany, and Woodbridge.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	275,000	275,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 275,000	\$ 275,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	275,000	275,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 275,000	\$ 275,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Lift Station Emergency Generator
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City owns and maintains eighteen (18) wastewater lift stations. Currently only four (4) of the lift stations are equipped with permanent emergency generators which would operate the lift station during a power outage. Public Works has seven (7) portable generators as well. This project is to purchase and install a permanent emergency generator at the new lift station in Wellness and Technology Park on New Technology Blvd. This lift station serves the Helix apartment complex, and will also serve Sonata Assisted Living, Home2 Suites Hotel, New Century Townhomes, Lake Mary One office building, and other future developments within the park. Emergency generators ensure continuity of service during power outages.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	20,000	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 20,000	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	20,000	100,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 20,000	\$ 100,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal

Dep/Div Number: 435

Project Title: Lift Station Pump Maintenance & Repair

Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City owns and maintains eighteen (18) wastewater lift stations. Each station is equipped with two (2) submersible wastewater pumps and a level control system; some are equipped with mixing devices, flow meters, and emergency generators. These components require regular maintenance and periodic replacement. This item is to fund end of life replacement and technology upgrades to pumps, mixers, level detectors, etc.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	50,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 50,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Sewer and Reuse Implementation
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

Currently approximately 50% of the parcels in the City are connected to central sewer. To address environmental concerns related to septic systems and to improve the quality of life for all residents, specific areas will be upgraded to central sewer. In conjunction with providing central sewer, reclaimed water will also be provided in areas where new sewer service is constructed.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	250,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	250,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 250,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal

Dep/Div Number: 435

Project Title: Valve Maintenance Trailer with Vacuum Excavator

Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City maintains over 900 valves in our water distribution system. Valves are maintained by periodic cleaning of the valve box and then exercising the valve by fulling closing and re-opening. Large valves can take over 60 turns to close (over 120 turns to exercise). A valve maintenance trailer with a vacuum excavator is designed for this purpose. It includes a hydraulic actuated valve operator, a GPS controller/datalogger, a blower providing 500 CFM of vacuum, a 250-gallon spoils tank, as well as a pressure washer system.

This unit will be used to clean and exercise valves; provide soft-digs for locating water, sewer, and reclaimed lines; excavate and control water on small water line breaks, and for pressure washing where needed. This piece of equipment will also be used in areas where our large vacuum truck cannot access to clean inlets and catch basins. This unit will also extend the life of our large vacuum truck.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	90,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 90,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	90,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 90,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Water Main Valve Additions
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

This project is to enhance the City's water service by improving our water distribution infrastructure. Often, in the event of a water main break, it is essential to be able to isolate the leak quickly while limiting the number of residents and businesses that are placed out-of-service. We plan on installing additional water main valves at strategic locations in our water distribution system to limit water service interruptions. Strategic locations for these improvements include Rinehart Rd., Lake Mary Blvd., Longwood Lake Mary Rd., and Country Club Rd. To eliminate the need to place water lines out of service for an extended amount of time during construction, an insertable valve product is planned for this initiative. Construction costs range from \$10,000 to \$50,000 per valve installation depending on the water main size. We plan to spread this project out over two (2) years.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	120,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 120,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	120,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 120,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Water Service Line Replacements
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

In the 1980s and early 1990s homes were connected to the City's water distribution system with water laterals made from low density black polyethylene tubing which was the industry standard at the time. In the 1990s the standard changed to high density polyethylene (HDPE) tubing. Approximately 1,000 homes (16%) are connected to the City's water system via the old lines. These old laterals are beginning to fail and are causing water leaks at the rate of approximately five (5) per month. Before this rate of failure increases, we plan to replace the older laterals with new HDPE tubing. This will be a six (6) year project where new laterals will be installed in-house with the assistance of a directional drilling contractor for laterals that are under roadways.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	150,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 150,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	150,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 150,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Water Main Extension (Eagle Creek)
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

The City's water distribution system is separated by the FDOT railroad between Longwood/Lake Mary Road and S. Country Club Road. This project is to loop the water distribution system at the south end of the City by constructing a water main extension under the railroad tracks between the Eagle Creek and Meadow Brooke subdivisions.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	168,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 168,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	168,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 168,000	\$ -



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STORMWATER UTILITY FUND

The Stormwater Utility Fund accounts for the operation and maintenance of the City's stormwater system.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Stormwater Utility Fund Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 554,274	\$ 703,325	\$ 703,325	\$ 648,511
Revenue:				
Stormwater Fee	\$ 468,945	\$ 415,000	\$ 415,000	\$ 425,000
Intergovernmental Revenue	-	-	-	1,875,000
Interest	2,343	550	550	625
Total Revenues	471,288	415,550	415,550	2,300,625
Expenses:				
Operating Expenses	\$ 322,237	\$ 470,364	\$ 470,364	\$ 490,250
Lake Mary Ave Stormwater Park	-	-	-	375,000
Stair Step Park Development	-	-	-	1,500,000
Total Expenses	322,237	470,364	470,364	2,365,250
Increase (Decrease) in Fund Balance	149,051	(54,814)	(54,814)	(64,625)
Fund Balance, September 30	\$ 703,325	\$ 648,511	\$ 648,511	\$ 583,886

STORMWATER UTILITY

PROGRAM SUMMARY

This program is responsible for implementing National Pollutant Discharge Elimination System (NPDES) mandatory requirements for protecting surface water quality and flooding due to any storm event, creating and maintaining GIS stormwater map books, Community Rating System recertification, providing stormwater construction site inspections and maintaining stormwater drainage systems.

GOALS

1. To operate and maintain all Stormwater (SW) collection systems and structural controls.
2. To control SW discharges from new development and construction activities.
3. To keep public streets and roadways clean in order to minimize pollutant migration in SW collection system.
4. To control pollutants from application of pesticides, herbicides, and fertilizer.
5. To inspect high risk industries, investigate illicit connections/illicit discharges (ICID), etc. in order to prevent SW pollution.
6. To provide training for spill prevention, ICID, erosion and sediment control, public education and awareness to prevent SW pollution.
7. To ensure compliance with National Pollutant Discharge Elimination System (NPDES) requirements.
8. To enhance proper SW drainage through the construction and maintenance of inlets, culverts, manholes, curbs, piping, and swales.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
Inventory of Stormwater (SW) structures, inspection and maintenance (numbers)	149	155	4%	155
Number of miles of roadways/streets swept	494	494	0%	494
Number of outfalls cleaned and monitored	5	5	0%	5
Number of ICID investigated and corrected	-	-	0%	-
Number of training sessions on spill prevention, ICID and public education held	19	39	105%	40
Number of construction sites inspected	369	412	12%	400

BUDGET SUMMARY - STORMWATER UTILITY	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 129,554	\$ 131,060	\$ 131,060	\$ 142,250
Benefits	\$ 44,529	\$ 48,681	\$ 48,681	\$ 53,342
Operating	\$ 148,154	\$ 290,623	\$ 290,623	\$ 294,658
TOTAL	\$ 322,237	\$ 470,364	\$ 470,364	\$ 490,250

STAFFING ANALYSIS - STORMWATER UTILITY	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
City Engineer (50%)*	1	1	1	1
Assistant City Engineer (50%)*	1	1	1	1
Maintenance Specialist I	1	1	1	1
TOTAL	3	3	3	3

*City Engineer and Assistant City Engineer split 50/50 in Public Works Administration and Stormwater.

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Public Works - Stormwater Utility
402-0437-437

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 128,407	\$ 127,700	\$ 127,700	\$ 138,890
14-00 Overtime	131	1,800	1,800	1,800
17-00 Education Incentives	1,016	1,560	1,560	1,560
21-00 FICA	9,504	10,027	10,027	10,883
22-00 Employer Pension	13,313	16,383	16,383	17,782
23-00 Health/Life Insurance	18,799	19,095	19,095	21,266
24-00 Workers Compensation	2,913	3,176	3,176	3,411
Subtotal	174,083	179,741	179,741	195,592
Operating Expenditures:				
31-21 NPDES Requirements	\$ 9,788	\$ 17,300	\$ 17,300	\$ 18,800
31-22 Street Sweeping/Cleaning	9,762	21,500	21,500	21,500
31-24 Drainage Maintenance	99,806	210,000	210,000	210,000
31-25 TMDL Monitoring	7,060	8,000	8,000	8,000
34-40 Contractual Services	1,550	1,600	1,600	1,600
40-10 Travel & Per Diem	-	2,075	2,075	2,075
41-10 Telephone & Fax	914	1,400	1,400	1,400
43-50 Electric	182	500	500	500
44-60 Vehicle Rental	6,810	8,543	8,543	9,561
45-50 Insurance Costs	415	473	473	550
46-50 Vehicle Maintenance	4,906	9,200	9,200	9,200
46-60 Vehicle Maint/Contract	-	400	400	400
48-10 Promotional Activities	710	2,000	2,000	2,000
52-10 General Operating Supplies	592	1,100	1,100	1,100
52-20 Vehicle Fuel Charges	4,404	4,600	4,600	6,000
52-50 Licenses	269	355	355	355
52-70 Uniforms	336	457	457	477
54-10 Memberships/Periodicals	650	1,120	1,120	1,140
Subtotal	148,154	290,623	290,623	294,658
Total Costs	\$ 322,237	\$ 470,364	\$ 470,364	\$ 490,250

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 437
Project Title: Lake Mary Ave Stormwater Park
Dep/Div Name: Stormwater Utility

Justification/Description/Location:

Lake Mary's historic downtown area has limited stormwater treatment prior to discharging to West Crystal Lake via an outfall ditch located along West Lake Mary Ave. The existing drainage system upstream of the ditch consists of swales, inlets, and storm pipes. This project is to modify the existing drainage ditch and outfall area to add significant stormwater treatment improvements. The project will include a nutrient separating baffle box which will separate out floating debris, minimize nutrient leaching, and remove large amounts of suspended solids. Next, we will be converting the existing drainage ditch into a series of planted and stair-stepped ponds to provide water quality treatment prior to discharge into West Crystal Lake. Lastly, we will look into adding passive park elements to beautify the area. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	375,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 375,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	375,000
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 375,000

City of Lake Mary, Florida
Fiscal Year 2023 Capital Budget Proposal
Dep/Div Number: 437
Project Title: Stair Step Park Development
Dep/Div Name: Stormwater Utility

Justification/Description/Location:

The Stair Step Parks in the downtown area have been minimally developed. The parks include five (5) parcels running northwest from E. Crystal Lake Ave. to W. Lake Mary Ave. Conceptual design plans include playgrounds, landscaping, benches, and facilities to accommodate stormwater storage and treatment. This budget item is to fund the design and construction of Stair Step Parks one (1) & two (2) located between E. Crystal Lake Ave. and E. Wilbur Ave., across from the City's Community Center. The park will include stormwater facilities to aid development of the east side of the Downtown Development District, pedestrian amenities, landscaping, and on-street parking. This project would be earmarked to use the American Rescue Plan Act (ARPA) Funds.

Category	Projected Carry Forward 2022	2023
Land	-	-
Building	-	-
Construction	-	1,500,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 1,500,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2022	2023
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	1,500,000
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 1,500,000

INTERNAL SERVICE FUND

The Vehicle Maintenance Fund is used to account for the services provided by Fleet Maintenance and to accumulate funds for the replacement of the City's fleet.



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City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Vehicle Maintenance Fund Summary

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Fund Balance, October 1	\$ 2,213,228	\$ 2,209,937	\$ 2,209,937	\$ 2,700,076
Revenue:				
Vehicle Rental Income	\$ 1,110,108	\$ 1,153,594	\$ 1,153,594	\$ 1,227,920
Vehicle Maintenance Fees	162,465	168,500	168,500	160,500
Contracted Maintenance	32,034	50,000	50,000	50,000
Intergovernmental Revenue	-	-	-	1,000,000
Interest	5,416	2,100	2,100	2,700
Sale of Assets	87,673	50,000	50,000	50,000
Misc and Interfund Acquisitions	16,494	-	-	-
Transfer In - General Fund	-	100,000	100,000	-
Total Revenues	1,414,190	1,524,194	1,524,194	2,491,120
Expenditures:				
Maintenance Operations	\$ 285,469	\$ 344,755	\$ 344,755	\$ 328,038
Vehicle Replacements	1,132,012	674,300	674,300	1,511,900
Machinery & Equipment for Operations	-	15,000	15,000	-
Total Expenditures	1,417,481	1,034,055	1,034,055	1,839,938
Increase (Decrease) in Fund Balance	(3,291)	490,139	490,139	651,182
Fund Balance, September 30	\$ 2,209,937	\$ 2,700,076	\$ 2,700,076	\$ 3,351,258

VEHICLE MAINTENANCE

PROGRAM SUMMARY

This program provides both preventative and unscheduled maintenance to all City vehicles and most equipment including automobiles, trucks, heavy and light mechanized equipment.

GOALS

1. To ensure all City owned vehicles and equipment are maintained in a safe and efficient manner.
2. To provide accountability for all expenditures of man-hours, inventory and other items used in maintaining the City's mechanized assets.
3. To schedule and ensure all vehicles/equipment receive preventive maintenance and service.
4. To perform emergency unscheduled repairs/maintenance on a priority basis.

PERFORMANCE MEASURES	2020	2021	% Change	2022 EST
P.M. inspections performed	659	644	-2%	650
Sublet repairs	49	23	-53%	20
Vehicles & equipment serviced	962	895	-7%	900
Unscheduled repairs made	242	192	-21%	150
Oil changes performed	387	297	-23%	350
Brake jobs	28	24	-14%	25
Tires changed/balanced	169	116	-31%	150
Transmission services performed	22	10	-55%	15

BUDGET SUMMARY - VEHICLE MAINTENANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Salaries	\$ 150,472	\$ 177,250	\$ 177,250	\$ 163,010
Benefits	\$ 56,488	\$ 67,016	\$ 67,016	\$ 67,599
Operating	\$ 78,509	\$ 100,489	\$ 100,489	\$ 97,429
TOTAL	\$ 285,469	\$ 344,755	\$ 344,755	\$ 328,038

STAFFING ANALYSIS - VEHICLE MAINTENANCE	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 ADJUSTED BUDGET	2023 BUDGET
Fleet Supervisor	1	1	1	1
Mechanic	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2023 Operating Budget

Vehicle Maintenance
501-0490-491

Description	2021 Actual	2022 Original Budget	2022 Adjusted Budget	2023 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 148,735	\$ 173,400	\$ 173,400	\$ 159,160
14-00 Overtime	9	1,250	1,250	1,250
17-00 Educational Incentives	1,728	2,600	2,600	2,600
21-00 FICA	12,181	13,560	13,560	12,471
22-00 Employer Pension	13,659	22,157	22,157	20,377
23-00 Health/Life Insurance	28,208	28,640	28,640	31,899
24-00 Workers Compensation	2,440	2,659	2,659	2,852
Subtotal	206,960	244,266	244,266	230,609
Operating Expenditures:				
34-40 Contractual Services	\$ 32,894	\$ 54,435	\$ 54,435	\$ 55,187
40-10 Travel & Per Diem	-	750	750	750
41-10 Telephone & Fax	989	1,400	1,400	1,400
43-10 Water/Sewer	262	500	500	500
43-50 Electric	3,190	3,400	3,400	3,500
43-70 Gas	1,762	2,500	2,500	4,000
44-60 Vehicle Rental	10,187	11,035	11,035	2,796
45-50 Insurance Costs	3,290	3,751	3,751	4,546
46-10 Maintenance Contracts	2,450	3,250	3,250	3,250
46-50 Vehicle Maintenance	3,481	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	-	500	500	500
51-30 Office Supplies	504	500	500	500
52-10 General Operating Supplies	5,943	6,000	6,000	6,000
52-20 Vehicle Fuel Charges	663	1,100	1,100	2,000
52-70 Uniforms	685	618	618	750
52-90 Equipment under \$1,000	2,091	1,000	1,000	2,000
54-30 Employee Development	96	750	750	750
Capital Outlay:				
64-99 Machinery & Equipment	10,022	4,000	4,000	4,000
Subtotal	78,509	100,489	100,489	97,429
Total Costs	\$ 285,469	\$ 344,755	\$ 344,755	\$ 328,038

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2023

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2023	2024	2025	2026	2027
109	17 FORD ESCAPE	3/6/2017	431	PW ADMIN		28,600			
110	04 CAT SKID STEER LOADER	8/1/2020	432	STREETS				68,000	
69	05 KUBOTA TRACTOR L34	1/21/2005	432	STREETS		46,300			
70	05 KUBOTA TRACTOR M9000	1/31/2005	432	STREETS	45,000				
87	13 RHINO BUSH HOG MOWER	3/7/2013	432	STREETS	6,200				
94	11 CAT ASPHALT ROLLER	4/15/2014	432	STREETS					
98	15 CUSTOM BUILT TRAILER LAWN EQUIP	1/19/2015	432	STREETS			12,000		
99	15 TORO 5000 SERIES Z MASTER MOWER	1/6/2015	432	STREETS		12,000			
100	15 TORO 5000 SERIES Z MASTER MOWER	1/6/2015	432	STREETS		12,000			
102	15 MORBARK CHIPPER	3/4/2016	432	STREETS					55,000
104	17 CATERPILLAR LOADER	2/19/2017	432	STREETS					
111	18 WANCO ARROW/MESSAGE TRAILER	2/19/2018	432	STREETS			21,700		
113	18 FORD F-550 FORESTRY BUCKET TRUCK	1/22/2019	432	STREETS					
117	19 WANCO SIGN BOARD	2/21/2019	432	STREETS				22,800	
118	19 WANCO SIGN BOARD	02/21/2019	432	STREETS				22,800	
134	95 CATERPILLAR LOADER	1/1/1995	432	STREETS					
121	21 FORD F-350 4x4 D	11/1/2021	432	STREETS					
122	21 FORD F-350	6/11/2021	432	STREETS					
85	13 FORD F-150 PICK-UP 4X2 GAS	5/8/2013	434	WATER PLANT		41,400			
88	22 TORO WORKMAN MD	NOT IN YET	434	WATER PLANT					
61	04 CROSLY TRAILER (SKID STEER, MINI HOE)	1/28/2003	435	WATER DIST		24,000			
76	08 DOVE TAIL TRAILER (PARKS LIFT)	7/7/2008	435	WATER DIST			40,000		
83	12 CATERPILLAR TRACK-HOE	8/14/2012	435	WATER DIST			82,000		
90	14 FORD F-550 MINI DUMP TRUCK DIESEL	6/26/2014	435	WATER DIST	80,000				
95	14 FREIGHTLINER VAC-CON	6/30/2014	435	WATER DIST				373,400	
96	15 F-450 CRANE TRUCK 4X4 GAS	7/30/2015	435	WATER DIST			124,100		
97	15 CAT DUMP TRUCK	7/8/2015	435	WATER DIST					
105	16 MQ WATER TRAILER	1/26/2017	435	WATER DIST					
106	17 FORD F-150 4X2 GAS	4/26/2017	435	WATER DIST			55,700		
107	17 FORD F-250 4X2 GAS	6/13/2017	435	WATER DIST		53,000			
110	18 FORD F-250 4X2 GAS	9/20/2018	435	WATER DIST			55,700		
112	18 JOHN DEERE BUSH HOG MOWER	4/5/2018	435	WATER DIST					
114	18 WANCO LIGHT TOWER	2/19/2018	435	WATER DIST					
115	18 FORD F-250 4X2 GAS WITH TOMMY LIFT GATE	9/21/2018	435	WATER DIST			55,700		
120	20 CATERPILLAR BACKHOE	6/2/2021	436	WATER DIST					
136	23 FORD F-250 4x4 D	NOT IN YET	435	WATER DIST					
92	14 FORD F-150 PICK-UP GAS	4/9/2014	436	UTILITY BILLING		41,400			
108	14 FORD F-150 4X4 CREW CAB GAS	6/6/2014	437	STORMWATER		52,400			
123	21 FORD F-350	7/20/2021	437	STORMWATER					
101	15 FORD F-250 4X4 GAS	6/4/2015	490	FLEET					
401	14 FORD F-150 4X2 GAS	3/27/2014	490	FLEET					48,000
400	11 FORD E-250 CARGO VAN STD	3/18/2011	519	FACILITIES			43,500		
402	14 FORD F-250 4X2 GAS	4/29/2014	519	FACILITIES		52,400			
103	16 FORD F-150 4X2 GAS	5/16/2016	519	FACILITIES			43,500		
15	14 FORD ESCAPE	9/11/2014	115	COM DEV			30,000		
14	14 FORD ESCAPE	3/26/2014	215	I.T. DEPT.			30,000		
630	17 FORD F-150 4X2 GAS	4/26/2017	124	BUILDING		41,400			
631	19 FORD ESCAPE	7/26/2019	124	BUILDING				31,500	
632	20 FORD ESCAPE	8/3/2020	124	BUILDING					33,100
633	22 FORD ESCAPE	NOT IN YET	124	BUILDING					
531	05 TORO GROUNDS MASTER 3500D	4/29/2005	452	PARKS & REC	34,500				
546	08 KUBOTA TRACTOR (RESERVE)	1/15/2008	452	PARKS & REC				31,500	
550	08 TORO SAND PRO	4/25/2008	452	PARKS & REC	29,300				
555	22 CUSTOM TANDUM TRAILER 18FT	NOT IN YET	452	PARKS & REC					
560	13 CUSTOM BUILT LAWN TRAILER (16-foot)	1/23/2013	452	PARKS & REC	11,000				
566	14 FORD F-150 PICK-UP 4X2	4/9/2014	452	PARKS & REC			45,800		

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2023

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2023	2024	2025	2026	2027
567	15 FORD F-450 FLAT BED DIESEL	4/16/2014	452	PARKS & REC	80,000				
568	15 FORD F-150 4X4 CREW CAB	4/17/2015	452	PARKS & REC			51,000		
569	15 TORO WORKMAN HDX	5/29/2015	452	PARKS & REC		14,300			
573	15 HIGH REACH LIFT	7/2/2015	452	PARKS & REC					
574	16 FORD F-250 W/UTILITY BED 4X4 GAS	5/26/2016	452	PARKS & REC		53,000			
576	16 WORKMAN HDX	1/7/2016	452	PARKS & REC		14,300			
579	16 BIG TEX DUMP TRAILER	1/25/2016	452	PARKS & REC					
580	17 KUBOTA TRACTOR	2/9/2017	452	PARKS & REC					
581	18 TORO WORKMAN MDX	1/18/2018	452	PARKS & REC		16,200			
582	18 TORO GROUNDSMASTER 3500-D (DIESEL)	1/18/2018	452	PARKS & REC		43,700			
583	18 TORO SAND PRO	1/25/2018	452	PARKS & REC		32,200			
584	19 FORD 250 4X4 4-DOOR	7/1/2019	452	PARKS & REC			51,000		
585	20 FORD F-150 CREW CAB 4X2 MARKED	5/8/2020	452	PARKS & REC					50,600
586	20 FORD F-150 CREW CAB 4X2 MARKED	6/1/2020	452	PARKS & REC					50,600
587	21 FORD F-150 CREW CAB 4X2 MARKED	7/14/2021	452	PARKS & REC					
588	21 FORD ESCAPE	7/14/2021	452	PARKS & REC					
589	21 COURTPAC PRO ROLLER	1/18/2021	452	PARKS & REC					
590	20 TORO GROUNDSMASTER 3200	2/18/2021	452	PARKS & REC					
591	20 TORO Z-MASTER 5000 52"	1/18/2021	452	PARKS & REC					
592	20 TORO Z-MASTER 5000 60"	1/18/2021	452	PARKS & REC					
593	22 TORO WORKMAN GTX	NOT IN YET	452	PARKS & REC					
594	22 TORO WORKMAN GTX	NOT IN YET	452	PARKS & REC					
595	22 TORO WORKMAN HDX 2WD (KUBOTA)	NOT IN YET	452	PARKS & REC					
596	22 TORO 25HP KOHLER CP EFI W/60 DECK	2/9/2022	452	PARKS & REC					
2224	06 KAWASAKI MULE 4X4	10/26/2006	452	PARKS & REC		14,300			
357	09 PIERCE PUMPER (RESERVE)	10/15/2009	322	EMERG OPS	750,000				
360	12 TRIPLE CROWN TRAILER	10/18/2012	322	EMERG OPS					
361	13 TORO WORMAN MD	2/13/2013	322	EMERG OPS	35,000				
364	14 FORD F-150 4X4 GAS CREW CAB	6/6/2014	322	EMERG OPS			86,900		
368	15 FORD F-450 RESCUE (R-237)	4/17/2015	322	EMERG OPS					
371	16 SUTPHEN PUMPER	6/20/2016	322	EMERG OPS					770,000
373	17 FORD F-450 RESCUE (R-137)	4/24/2017	322	EMERG OPS		369,300			
374	17 FORD EXPLORER	6/20/2017	322	EMERG OPS		60,500			
375	18 SUTPHEN PUMPER	10/24/2018	322	EMERG OPS					
376	20 FORD REG EXPLORER SUV UNMARKED	6/1/2020	322	EMERG OPS					70,000
377	20 FORD F-250 CREW CAB 4X4 MARKED	11/23/2020	322	EMERG OPS					95,800
378	20 FORD F-450 RESCUE (R-33)	9/15/2020	322	EMERG OPS				407,200	
379	20 FORD REG EXPLORER SUV UNMARKED	10/8/2020	322	EMERG OPS					70,000
380	20 FORD F-450 RESCUE (R-37)	7/21/2021	322	EMERG OPS					
366	14 FORD ESCAPE	4/29/2014	324	FIRE PREV			45,900		
367	14 DIAMOND CARGO TRAILER	5/20/2014	324	FIRE PREV	6,500				
369	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV		43,700			
370	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV		43,700			
381	22 F150 XL SUPER CREW CAB 4X2	NOT IN YET	324	FIRE PREV					
200	14 FORD F-150 4X2 GAS	5/21/2014	323	SUPPORT SVC		53,200			
2369	22 FORD EXPLORER UNMARKED (Admin)	NOT IN YET	323	SUPPORT SVC					
2263	11 CUSTOM BUILT TRAFFIC TRAILER	11/24/2011	321	POLICE		5,000			
2276	13 T-3 SEGWAY	1/4/2013	321	POLICE		21,400			
2303	15 FORD INTERCEPTOR EXPLORER MARKED K-9	7/2/2015	321	POLICE					
2304	15 FORD F-150 CREW CAB 4X2 UNMARKED	5/26/2015	321	POLICE	57,600				
2305	15 DIAMOND CARGO TRAILER UNMARKED	2/18/2015	321	POLICE					
2306	16 FORD FUSION UNMARKED	6/20/2015	321	POLICE		46,900			
2312	16 FORD INTERCEPTOR EXPLORER MARKED	5/12/2016	321	POLICE	62,800				
2315	16 FORD F-250 4X4 (GAS)	4/4/2016	321	POLICE			50,500		
2316	16 WANCO LIGHT TRAILER	3/4/2016	321	POLICE					
2318	16 WANCO LIGHT TRAILER	12/28/2016	321	POLICE		11,600			
2319	17 KAWASAKI MULE 4X4 MARKED	2/20/2017	321	POLICE					
2320	17 FORD INTERCEPTOR EXPLORER MARKED	5/15/2017	321	POLICE	62,800				
2321	17 FORD INTERCEPTOR EXPLORER UNMARKED	5/4/2017	321	POLICE		61,500			
2322	17 FORD INTERCEPTOR EXPLORER UNMARKED	5/24/2017	321	POLICE		61,500			
2323	17 FORD TAURUS UNMARKED (DET)	4/3/2017	321	POLICE		46,900			
2324	17 FORD EXPLORER UNMARKED (DET)	6/6/2017	321	POLICE		61,500			
2325	17 FORD INTERCEPTOR EXPLORER MARKED	5/15/2017	321	POLICE	62,800				

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2023

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2023	2024	2025	2026	2027
2326	17 FORD F-150 CREW CAB 4X2 MARKED	6/7/2017	321	POLICE		53,200			
2327	17 FORD INTERCEPTOR EXPLORER MARKED	6/2/2017	321	POLICE	62,800				
2328	17 FORD INTERCEPTOR EXPLORER MARKED	6/7/2017	321	POLICE	62,800				
2329	17 FORD INTERCEPTOR EXPLORER MARKED	6/7/2017	321	POLICE	62,800				
2330	17 CUSTOM BUILT TRAILER (MULE & MOTOR UNITS)	4/21/2017	321	POLICE					
2331	18 FORD INTERCEPTOR EXPLORER MARKED	7/19/2018	321	POLICE		65,900			
2332	18 FORD INTERCEPTOR EXPLORER MARKED	7/24/2018	321	POLICE		65,900			
2333	18 FORD INTERCEPTOR EXPLORER MARKED	8/8/2018	321	POLICE		65,900			
2334	18 FORD INTERCEPTOR EXPLORER MARKED	9/24/2018	321	POLICE		65,900			
2335	18 FORD INTERCEPTOR EXPLORER MARKED	7/27/2018	321	POLICE		65,900			
2336	18 FORD INTERCEPTOR EXPLORER MARKED	9/18/2018	321	POLICE		65,900			
2337	18 FORD INTERCEPTOR EXPLORER MARKED	8/28/2018	321	POLICE		65,900			
2338	18 FORD INTERCEPTOR EXPLORER MARKED	8/6/2018	321	POLICE		65,900			
2339	18 FORD INTERCEPTOR EXPLORER MARKED	7/19/2018	321	POLICE		65,900			
2340	18 WANCO SPEED TRAILER	2/19/2018	321	POLICE			21,400		
2341	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE			69,200		
2342	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE			69,200		
2343	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE			69,200		
2344	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE			69,200		
2345	19 FORD INTERCEPTOR EXPLORER MARKED	2/25/2019	321	POLICE			69,200		
2346	19 FORD INTERCEPTOR EXPLORER MARKED	2/27/2019	321	POLICE			69,200		
2347	19 FORD INTERCEPTOR EXPLORER MARKED	3/7/2019	321	POLICE			69,200		
2348	19 FORD INTERCEPTOR EXPLORER MARKED	5/16/2019	321	POLICE			69,200		
2349	19 BMW MOTORCYCLE POLICE	5/16/2019	321	POLICE			32,900		
2350	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2351	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2352	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2353	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2354	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2355	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE				72,700	
2356	20 FORD INTERCEPTOR EXPLORER UNMARKED	11/23/2020	321	POLICE				67,800	
2357	20 FORD INTERCEPTOR EXPLORER MARKED K-9	2/16/2021	321	POLICE				94,600	
2358	20 WANCO LIGHT TRAILER	2/26/2020	321	POLICE				12,800	
2359	20 WANCO SPEED TRAILER	2/26/2020	321	POLICE				12,800	
2360	20 FORD POLICE RESPONDER F-150 4 DOOR MARKED	11/23/2020	321	POLICE				58,700	
2361	21 FORD INTERCEPTOR EXPLORER MARKED	10/15/2021	321	POLICE					76,300
2362	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE					76,300
2363	21 FORD INTERCEPTOR EXPLORER MARKED	8/20/2021	321	POLICE					76,300
2364	21 FORD INTERCEPTOR EXPLORER MARKED	7/15/2021	321	POLICE					76,300
2365	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					76,300
2366	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					76,300
2367	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE					76,300
2368	21 F-150 CREW CAB	7/21/2021	321	POLICE					61,600
2370	22 FORD INTERCEPTOR UTILITY AWD	NOT IN YET	321	POLICE					
2371	22 FORD INTERCEPTOR UTILITY AWD	NOT IN YET	321	POLICE					
2372	22 FORD INTERCEPTOR UTILITY AWD	NOT IN YET	321	POLICE					
2373	23 FORD INTERCEPTOR UTILITY AWD	NOT IN YET	321	POLICE					
2374	23 FORD INTERCEPTOR UTILITY AWD (SGT)	NOT IN YET	321	POLICE					
2375	22 FORD INTERCEPTOR UTILITY AWD (SGT)	NOT IN YET	321	POLICE					
2376	22 F150 CREW CAB SPECIAL SERVICE	NOT IN YET	321	POLICE					
2378	22 BMW MOTORCYCLE	NOT IN YET	321	POLICE					
170					\$ 1,511,900	\$ 2,125,900	\$ 1,532,900	\$ 1,640,100	\$ 1,838,800

CATEGORIES OF REVENUES & EXPENDITURES

Revenues are divided into the following categories:

- A. Taxes** – Specific types of taxes levied by local government include ad valorem (real and personal property), and sales and use taxes (imposed upon sale or consumption of goods and services levied locally). Property tax revenue estimates are based on certified property valuations. Sales and use tax revenues are based on history and state provided estimates.

Franchise fees are also accounted for in this category. These fees may be levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The state collects fees imposed under the Telecommunications Act and disperses them to participating municipalities. The City also collects electrical and solid waste franchise fees. Revenue estimates are based on revenue history.

- B. Licenses and Permits** – The revenues are derived from the issuance of local licenses and permits. Within this category are business tax receipts, building permits and any other licenses and permits (e.g., building, roofing, plumbing, and mechanical). Revenue estimates are based on prior year collections.
- C. Intergovernmental Revenues** – Included are revenues received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes. This would include local option gas tax, state revenue sharing, mobile home licenses, alcoholic beverages licenses, and local government half-cent sales tax.
- D. Charges for Services** – These revenues include all charges for current services such as zoning fees, police services, rescue transport fees, Community/Events Center rentals, recreation fees, and park fees. Revenue estimates are based on revenue history.
- E. Fines and Forfeitures** – Fees 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. Revenue estimates are based on revenue history.
- F. Miscellaneous Revenues** – Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.
- G. Internal Service Charges** – Revenue to fund the program is achieved by billing other departments for services provided. Revenues are determined by agency requirements, which are determined in the budget review process. An example of internal service charges would be the vehicle replacement fund. The use of an internal service fund enhances cost accounting and accountability for this in-house service.

Expenditures are divided into the following categories:

- A. General Government** – Cost of 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.

CATEGORIES OF REVENUES & EXPENDITURES

- B. Public Safety** – Cost of 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.
- C. Physical Environment** – Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including; solid waste, water and sewer conservation and resource management, and other physical environmental services.
- D. Culture and Recreation** – Costs to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Expenditures are also divided into the following account types:

- A. Personnel** – Expense for salaries, overtime, and related employee benefits provided for all persons employed whether on full-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, educational incentives, Worker's Compensation, and Unemployment Compensation Insurance.
- B. Operating** – Includes expenditures for goods and services, which are not identified as personnel services or capital outlays.
- C. Capital Outlay** – The acquisition of, or addition to, land, buildings, infrastructure, equipment, and vehicles.
- D. Debt Service** – Outlays for debt service purposes.
- E. Other Uses** – Expenses for intragovernmental transfers, contingency, and reserves.

GLOSSARY

-A-

Account – An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include revenue, expenditure, asset, liability and equity.

Accrual Basis – Income is realized in the accounting period in which it is earned, regardless of when the cash from these revenues are received. Expenses are recorded, as they are owed, instead of when they are paid.

Activity – A specific and distinguishable unit of work or service performed.

Actual vs. Budgeted – Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses which are incurred by the end of the fiscal year.

Adopted Budget – The budget, as approved by the City Commissioners, after two (2) public hearings prior to the beginning of each fiscal year.

Ad Valorem – A tax levied in proportion to the value of the property against which it is levied. It is a tax based upon the assessed value of real estate or personal property.

Adjusted Final Millage – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes

does not change from the levy set by the taxing agency.

Aggregate Millage Rate – The sum of all property tax levies imposed by the governing body of a city and county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Amendment – A change to an adopted budget, which may increase or decrease a fund total. The City Commission must approve the change.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessment – The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Assets – Property that has monetary value.

Audit – A review of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and City ordinance. It is a test of management's internal accounting controls.

-B-

Beginning Balance – The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

GLOSSARY

Bond – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds typically are used for long-term debt.

Budget (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document – The official written statement prepared by the finance department and supporting staff which presents the proposed budget to the legislative body.

Budget Hearing – A public hearing conducted by City Commission to consider and adopt the annual budget.

Budget Message – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document as presented in writing by the City Manager to City Commission. The budget message explains principal budget issues against the background of financial experience in recent years.

Budgetary Control – The management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of

available appropriations and available revenues.

Budgetary Expenditures – Decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by noncurrent liabilities.

-C-

Capital Assets – Assets of significant value and having a useful life of more than one (1) year. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them, usually based on the first year of the capital improvement program (CIP) and typically enacted as part of the complete annual budget which includes both operating and capital outlays.

Capital Expenditures – Expenditures to acquire or significantly improve assets such as land, buildings, equipment, furnishings, fixtures, or vehicles with a unit cost in excess of \$5,000 and a useful life of one (1) or more years. Items with a unit cost of less than \$5,000 is expensed.

Capital Improvement Program (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay – The cost of acquiring or improving land, buildings, equipment, furnishing, etc. with a unit cost in excess of \$5,000 and a useful life of one (1) or more years. (See Capital Improvement)

GLOSSARY

Capital Projects – Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

City Commission – The elected policy setting body for the City.

Constitutional Officers – The Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and Clerk of Court are all independently elected County officials as per State Constitution.

Contingency Funds – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, courier service, non-professional consulting services, and temporary help.

Cost – The amount of money or other consideration exchanged for property, services, or an expense.

Current – A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one (1) year.

-D-

Debt Service – The expense of retiring debts such as loans and bond issues, it includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

Debt Service Reserve – A fund used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements. It is funded in whole or in part from the proceeds of the bonds or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues.

Department – A basic organizational unit which is functionally unique in its service delivery established to efficiently meet the needs of the citizens.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.

-E-

Encumbrance – A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received. The commitment is referred to as an encumbrance.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate.

Expenditures – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are

GLOSSARY

recognized only when the cash payments for the above purposes are made.

Expenses – Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

-F-

Fees – Charges for services that are based upon the cost of providing the service.

Final Millage – The tax rate adopted in the final public hearing of a taxing authority.

Fiscal Year – The twelve-month financial period used by the City that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2020 – September 30, 2021, which would be fiscal year 2021.

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.

Full-Time Equivalent (FTE) – A measure of effective authorized position, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours per year with the full-time equivalent of one position; thus one position would have an FTE of 1.0, or 100 percent.

Function – A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. In addition, a sum of money available or specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

-G-

General Fund – The governmental accounting fund supported by Ad Valorem (Property) taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant – A contribution of assets by one government unit or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

-I-

Impact Fees – Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one (1) service.

Infrastructure – Facilities on which the continuance and growth of the community depend upon such as roads, water, sewer, public buildings, and parks.

GLOSSARY

Interest – A charge for borrowed money, generally a percentage of the amount borrowed.

Interfund Transfer – Transfers among funds. These are utilized to track items for management purposes. They represent a “double counting” and, therefore, are subtracting when computing a “net” operating budget.

Intergovernmental Revenue – Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s). For example: funds received from federal, state and other local government sources in the form of grants, state shared revenues, entitlements, or payments in lieu of taxes.

Interlocal Agreement – A written agreement between the City and other units of government to share similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Control – A plan of organization for purchasing, accounting, and other financial activities which, among other things, provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from the beginning to end,
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and
- Records and procedures are arranged appropriately to facilitate effective control.

Internal Service Fund – A fund used to account for the financing of goods and

services provided by one department to other departments on a reimbursement basis.

Investments – Securities purchased and held for the production of income in the form of interest and dividends.

-L-

Levy – The total amount of taxes, special assessments, or charges imposed by a government.

Liability – Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. Note: The term does not include encumbrances.

Line Item Budget – A budget that lists each expenditure category separately, such as salaries, professional services, grounds maintenance, office supplies, uniforms, machinery and equipment, etc. along with the dollar amount budgeted for each specific category.

Local Option Gas Tax – Revenues resulting from the additional 1/2 cent local tax on gasoline sales in Seminole County. These collected revenues are shared between the County and the municipalities in Seminole County.

Long-Term Debt – Debt with maturity of more than one (1) year after the date of issuance.

-M-

Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative,

GLOSSARY

executive, or judicial action, as a direct order or that is required as a condition of aid.

Maintenance – The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieve its optimal life.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature.

Mill – 1/1000 of one (1) dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: Millage rate of 4.198 per thousand, taxable value of \$50,000/\$1,000 = \$50 x 4.198 = \$209.90.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the amount of tax per one thousand dollars of taxable values.

Mission Statement – A written description declaring the purpose of an organizational unit (department or agency) and its function (what the department or agency does).

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

-O-

Object Code – An account to which an expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into personal services, operating, capital and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Objective – Something toward which effort is directed. A strategic position to be attained or purpose to be achieved.

Operating Expenditures – Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital costs. Also known as operating and maintenance costs.

Operating Revenues – Funds received as income to pay for ongoing operations. The revenues include items such as taxes and fees from services. The operating revenues are used to pay for day-to-day services.

Operating Fund – Major portion of a budget. It details the expenses of day-to-day operations.

Other Expenditures – Includes items of a non-expense or expenditure nature such as reserves, transfers to other funds and debt service.

-P-

Performance Measures – A goal-driven estimation of past, present, and future success of the delivery of a given service, program, or function. Different measures can be used to provide specific information about

GLOSSARY

the program and activities undertaken by government.

Personal Services – Costs related to compensating employees including salaries, wages, taxes, and benefits costs.

Pledged Reserves – That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Principal – An amount of money invested, the face amount of a bond, or the balance owed on a debt, distinct from the finance charges paid to borrower.

Property Appraiser – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Property Tax – A tax levied on the assessed value of real property. Also referred to as Ad Valorem Taxes.

Proposed Millage – The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to an appraiser within thirty (30) days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

Purchase order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

-R-

Real Property – Land, buildings and other structures attached to it that are taxable under state law.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

Revenue Sharing – Federal and state funds allocated to local governments.

Rolled Back Rate – That millage rate which, when multiplied times the 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 virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

GLOSSARY

-S-

Sales Tax – This is a 6% tax collected by the state on taxable sales within the county. Collections are allocated to the county and cities within the county through a formula based on population.

Source of Revenue – The point of origin of a particular revenue or group of revenues.

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 Funds – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Street Lighting District – A revenue source derived from funds received by the City from residents of a special district established to finance street lighting.

-T-

Tax Base – The total property valuations on which each taxing agency levies its tax rate.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Tax Year – A calendar year. The tax roll valued as of January 1 is used in figuring the tax revenue for the annual budget. The tax bills to be mailed by November 1 represent the property taxes due for the current calendar year.

Tentative Budget – The preliminary budget approved by the Commissioners for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

-U-

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unit Cost – The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

User (Fees) Charges – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

-V-

Valuation – The dollar value of property assigned by the County Property Appraiser.

Vision – A statement of an organization's strategic plan for the future.

-Y-

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.