



Fiscal Year 2024 Proposed Budget



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CITY OF LAKE MARY, FLORIDA

FISCAL YEAR 2024 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
ksmith@lakemaryfl.com



City of Lake Mary

Incorporated in 1973

July 20, 2023

Mayor and Commissioners,

In accordance with State law and the City Charter, I am pleased to transmit the *City of Lake Mary Fiscal Year 2024 Proposed Budget* for your consideration and review. As presented, the FY 2024 budget totals \$53,331,645, representing a 13.44% increase over the prior fiscal year. This increase is primarily 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

Over the past year, we have been confronted with an assembly of systemic obstacles to include inflationary effects, supply chain delays, and recruitment/retention difficulties in the workforce. Individually, these issues certainly present challenges. Collectively, they are even more formidable. And, as we look forward, economists are projecting a slow-down of the nation's economy for the remainder of 2023, with only modest growth over the next two years. Although we obviously cannot dismiss those recent obstacles, nor predict the economic/other challenges that may await us in the coming years, we can be sure this budget that we will continue to reflect prudent and considerate financial decisions to better position ourselves for those recent challenges and those unknowns that may still lie ahead.

On a positive note, the Seminole County Property Appraiser's Office projects the City's taxable values for FY 2024 City to grow from \$3.22 Billion to \$3.47 billion. This equates to a 7.87% increase over the prior year and generates approximately \$864,153 in additional ad valorem revenues, the largest single revenue source (44.69%) to the City, for FY 2024. The increase is due to improved commercial and residential valuations. Counter to the recent volatility resulting largely from the effects of the pandemic, taxable values appear to be stabilizing and mean-reverting. Also, other General Fund revenues are projected to increase moderately in FY 2024.

Development continues in the City with several active projects under construction such as the Orlando Health Lake Mary Hospital, Dunwoody Dental, Bent's Landing Medical Office and Retail Plaza, Astera Townhomes, and Home 2 Suites. Additional projects anticipated in the coming

BUDGET MESSAGE

year(s) include Fontaine residential subdivision, Smart Office Phase II, Office Biscayne, and various additional residential and commercial infill projects. With the City nearing build-out, 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 ARPA, 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.

This FY 2024 budget includes significant utilization of American Rescue Plan Act (ARPA) funds to fund one-time capital needs. Approximately \$6.80 million of these funds is earmarked in FY 2024 to address several important areas including the aforementioned downtown improvement project, park enhancements, drainage/stormwater infrastructure, facility maintenance, IT upgrades, emergency generators, and public safety vehicles.

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 2024 budget, totaling \$53,331,645 for all funds combined, is \$6,317,647, or 13.44%, more than the FY 2023 budget. This increase is primarily due to capital projects related to the one-cent sales tax program and the American Rescue Plan Act (ARPA).
- The FY 2024 proposed millage rate of 3.5895 remains unchanged for the eleventh 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 7.87% for FY 2024. At the proposed millage rate, this increase yields \$864,153 more ad valorem revenue than the prior year.
- The FY 2024 budget includes \$6.80 million in appropriations from ARPA funding.

BUDGET MESSAGE

Budget in Brief

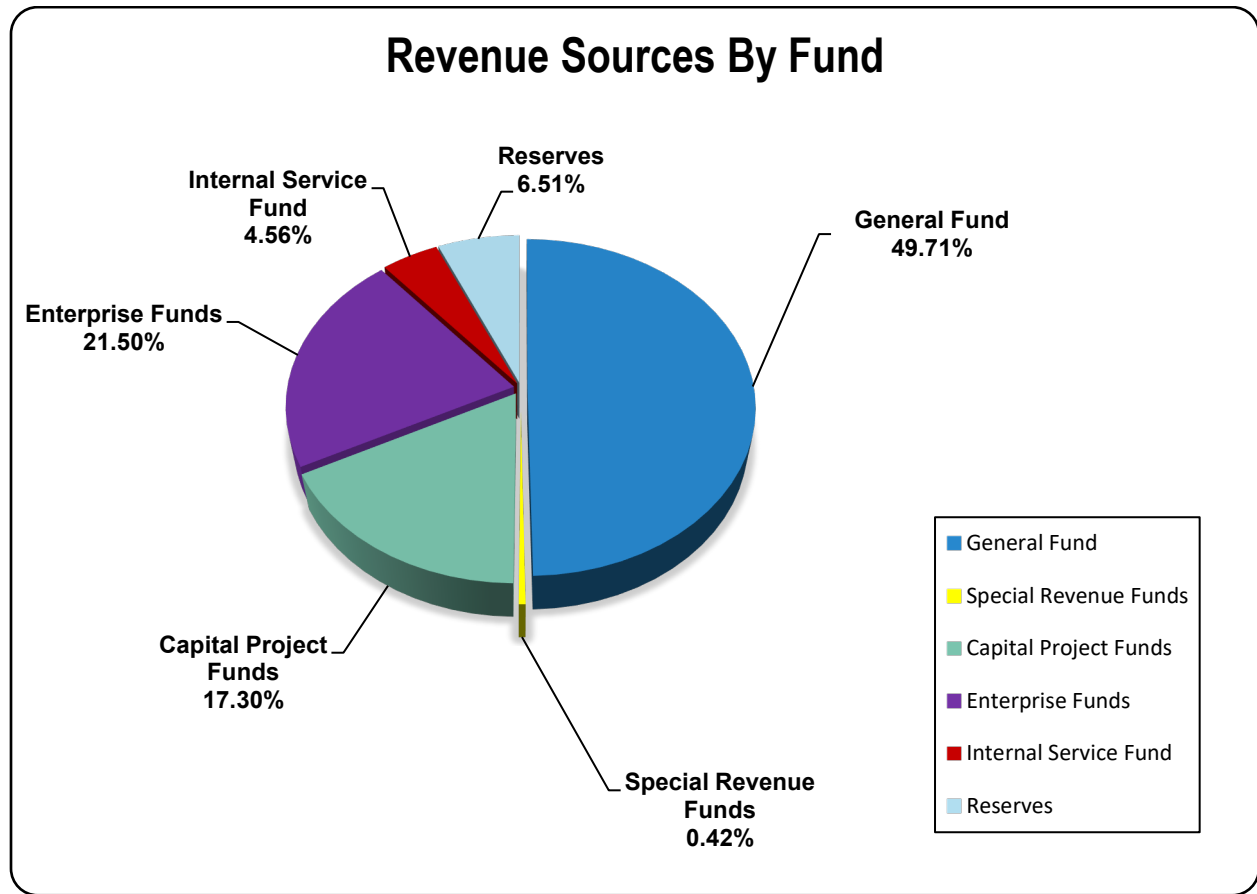


Figure 1 – Total Sources \$53,331,645

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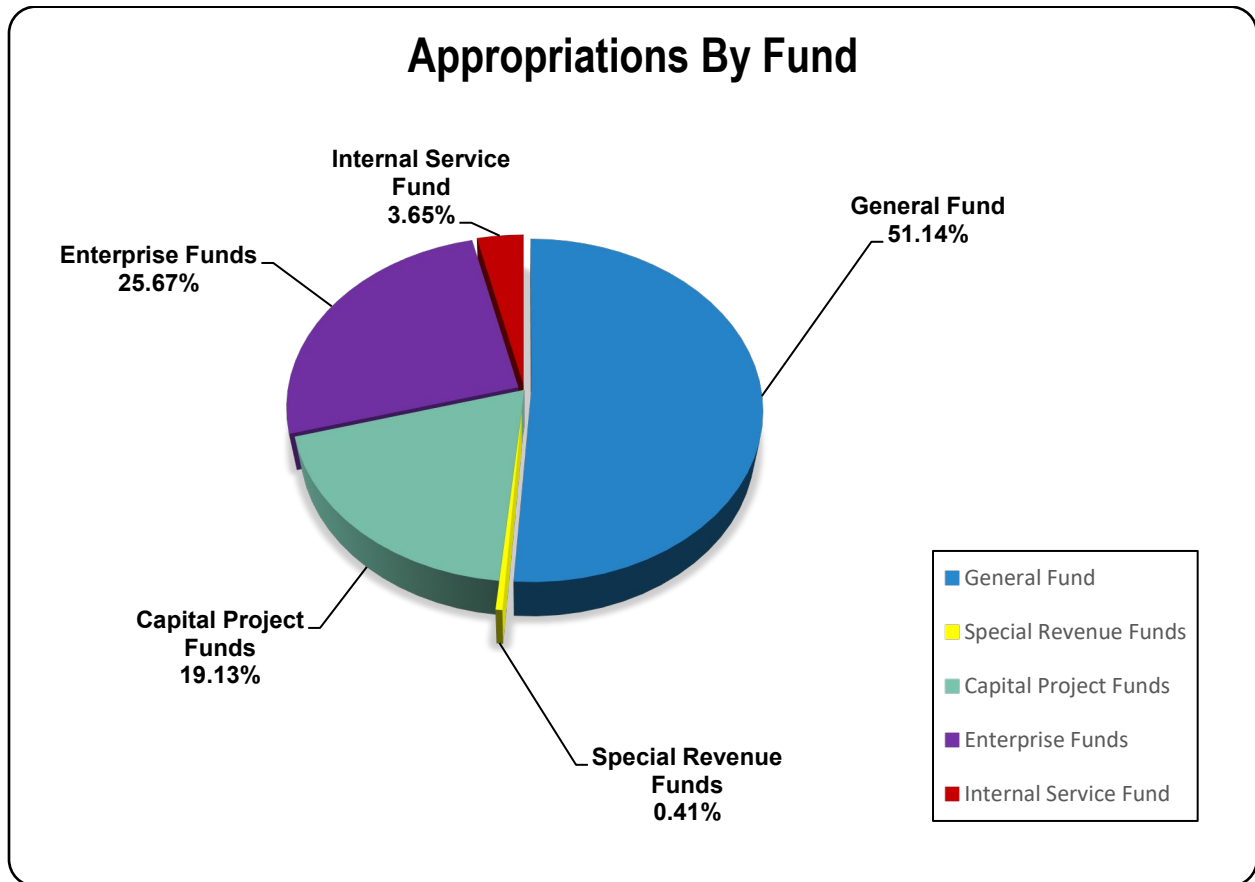


Figure 2 – Total Appropriations \$53,331,645

Debt Service

The City has no outstanding debt and is therefore currently debt-free.

Capital Projects

- Appropriations for FY 2024 General Fund capital projects total \$4,071,900 consisting of IT upgrades, public safety equipment, park enhancements, and capital improvements on our municipal facilities including the repair/replacement of roofs and HVAC systems, as warranted. ARPA will fund approximately 80% (\$3.22 million) of these capital projects.
- Capital carry forward projects in the General Fund total \$1,318,000 for FY 2024 and include facility improvements at City Hall and the Police Department, park enhancements, tennis center upgrades, and on-going additional street lighting.
- Projects funded via the one-cent sales tax program total \$6.13 million and include the Downtown Improvement Project, Rinehart Road Improvement Project, Biennial Street Reconstruction Project, and Sidewalk Improvement Project as follows:
 - An appropriation of \$3,730,500 for the downtown improvement project includes underground electrical power line conversion, streetlight upgrades, parking improvements, signal modifications at Country Club Road and Wilbur Avenue, new

BUDGET MESSAGE

parks and park improvements, and streetscape enhancements along Country Club Road.

- A \$1,000,000 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.
- The biennial street reconstruction project of \$1,300,000 is scheduled for FY 2024.
- A \$100,000 allocation is for the sidewalk improvement project.
- An appropriation of \$1,282,862 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 drainage improvements of \$375,000 at Lake Mary Avenue and \$625,000 at Country Club Road. All stormwater projects herein are funded by ARPA.

Personnel

The proposed FY 2024 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 2024.

Employee Benefits

The City pays a single premium per employee for health insurance (based on the plan selected). For FY 2024, there is no increase to health insurance premiums. Overall claims experience for the Health Pool actually warrants a small increase but is mitigated due in large part to the Pool utilizing reserves to fund FY 2024 premiums to assist its members in weathering the fiscal effects of the prior year(s). 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 2024.

Vehicle Replacement Fund

The Vehicle Replacement Fund currently serves a fleet of 173 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, twenty-five (25) items are included for replacement in FY 2024, including seven (7) items that were ordered in the prior fiscal year, but not yet received due to availability issues. In total, the items include thirteen (13) Police vehicles, two (2) Public Works vehicles, four (4) Fire vehicles, four (4) Parks vehicles, one (1) Parks mower, and one (1) Parks sand pro groomer.

BUDGET MESSAGE

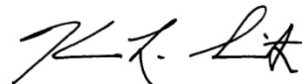
Budget Calendar

A Commission Workshop to review and consider the Fiscal Year 2024 Proposed Budget is scheduled for July 20, 2023 at 5:00 PM, with additional meetings to be added as the Commission deems warranted.

Subsequently, in accordance with Florida TRIM law, a tentative millage rate is required to be adopted by August 4, 2023. Thus, consideration of a tentative millage rate for adoption by the Commission is included on the July 20, 2023 regular Commission meeting agenda. This item includes my recommendation that the Commission establish a proposed millage rate for FY 2024 of 3.5895 mills (unchanged from FY 2023), set the rolled-back rate at 3.3362 mills, and schedule the first public hearing for adoption of the FY 2024 budget for September 7, 2023, 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 2024

Description	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Fund Balance, October 1	\$ 24,873,000	\$ 972,999	\$ -	\$ 7,136,819	\$ 14,909,909	\$ 4,437,646	\$ 52,330,373
Revenues & Other Sources:							
Ad Valorem Tax - 3.5895	11,846,154	-	-	-	-	-	11,846,154
Franchise & Utility Taxes	6,488,750	-	-	-	-	-	6,488,750
Licenses & Permits	1,744,000	-	-	-	-	-	1,744,000
Fines & Forfeitures	90,000	7,500	-	-	-	-	97,500
Intergovernmental	2,346,350	-	-	3,384,250	1,425,000	500,000	7,655,600
Charges for Services	2,131,750	5,000	-	-	6,103,500	1,453,934	9,694,184
Other	512,000	73,700	-	18,000	1,090,000	100,000	1,793,700
Transfers In	1,350,000	-	-	650,000	-	-	2,000,000
Total Revenues & Other Sources	51,382,004	1,059,199	-	11,189,069	23,528,409	6,491,580	93,650,261
Expenditures & Other Uses:							
General Government	3,610,117	-	-	-	-	-	3,610,117
Finance	682,621	-	-	-	-	-	682,621
Building	1,086,821	-	-	-	-	-	1,086,821
Police	7,995,742	11,600	-	-	-	-	8,007,342
Fire	7,587,390	-	-	-	-	-	7,587,390
Public Works	1,166,811	-	-	-	-	-	1,166,811
Parks & Rec/Facilities Maint.	4,492,934	8,600	-	-	-	-	4,501,534
Water & Sewer	-	-	-	-	6,249,114	-	6,249,114
Stormwater	-	-	-	-	489,797	-	489,797
Vehicle Maintenance	-	-	-	-	-	354,836	354,836
Capital Projects	-	200,000	-	10,202,400	5,602,862	1,590,000	17,595,262
Debt Service	-	-	-	-	-	-	-
Transfers Out	650,000	-	-	-	1,350,000	-	2,000,000
Total Expenditures & Other Uses	27,272,436	220,200	-	10,202,400	13,691,773	1,944,836	53,331,645
Fund Balance, September 30	\$ 24,109,568	\$ 838,999	\$ -	\$ 986,669	\$ 9,836,636	\$ 4,546,744	\$ 40,318,616

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STAFFING POSITIONS AT A GLANCE

Positions By Department

Department	Full Time	Part Time	Reserves	Seasonal	2024 Budget
City Commission	-	5	-	-	5
City Manager	5	-	-	-	5
City Clerk	2	-	-	-	2
Community Development	4	-	-	-	4
Information Systems	4	-	-	-	4
Finance	6	-	-	-	6
Building Division	8	1	-	-	9
Police Operations	51	-	5	-	56
Police Support Services	5	-	-	-	5
Fire Emergency Operations	45	-	1	-	46
Community Risk Reduction	3	-	-	-	3
PW - Administration	3	-	-	-	3
PW - Streets/Sidewalk	1	-	-	-	1
Parks & Recreation	22	-	-	7	29
Facilities Maintenance	4	-	-	-	4
Events Center	5	2	-	-	7
Community Center	1	2	-	-	3
Senior Center	-	2	-	-	2
Tennis Center	1	-	-	-	1
PW - Water Treatment Plant	4	-	-	-	4
PW - Water Distribution/Wastewater	9	-	-	-	9
PW – Utility Billing	2	-	-	-	2
Stormwater Utility	2	-	-	-	2
Vehicle Maintenance	3	-	-	-	3
Total	190	12	6	7	215

MILLAGE AND TAXABLE VALUES

Quick Facts

- Based on the preliminary taxable value estimate provided by the Seminole County Property Appraiser on June 21, 2023, ad valorem taxable values in the City rose to \$3.47 billion, up 7.87% from the prior year.
- The proposed millage rate of 3.5895 generates \$11,846,154 in budgeted ad valorem revenues for FY 2024.
- Each 1/10th of a mill generates \$330,022 in ad valorem tax revenue.

Historical Perspective

	FY 19	FY 20	FY 21	FY 22	FY 23	Proposed FY 24
Taxable Value (millions)	\$ 2,418.2	\$ 2,639.7	\$ 2,806.0	\$ 2,888.9	\$ 3,217.1	\$ 3,473.9
% Change in Taxable Value	7.72%	9.16%	6.30%	2.96%	11.36%	7.87%
New Construction Value (millions)	\$ 34.8	\$ 86.5	\$ 51.8	\$ 29.5	\$ 91.9	\$ 8.9
Millage Rate	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Rolled-back Rate	3.3373	3.3909	3.4257	3.5204	3.3181	3.3362
Adjusted Rolled-back Rate	4.7076	4.5125	4.4525	4.5075	4.3513	4.2922
Majority Vote Maximum Rate	4.7768	4.6655	4.5959	4.7072	4.6180	4.4141
Two-thirds Vote Maximum Rate	5.2545	5.1321	5.0555	5.1779	5.0798	4.8555
Property Tax Revenue (millions)	\$ 8.27	\$ 9.02	\$ 9.60	\$ 9.85	\$ 10.97	\$ 11.85

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 2024, this rate is 3.3362 and would generate ad valorem revenue of \$11,010,207.

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 2024, this rate is 4.2922 and would generate ad valorem revenue of \$14,165,221.

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 2024, this rate is 4.4141 and would generate ad valorem revenues of \$14,567,519.

Two-thirds Vote Maximum Rate. This rate represents 110% of the Maximum Rate and requires a two-thirds (supermajority) vote to impose. For FY 2024, this rate is 4.8555 and would generate ad valorem revenues of \$16,024,238.

LAKE MARY AT A GLANCE

Form of Government	Commission/Manager
Area	9.9 Square Miles
Total Fiscal Year 2024 Proposed Budget	\$ 53,331,645
Taxable Property Valuation	\$ 3,473,919,973
Proposed Fiscal Year 2024 Millage Rate	3.5895

Population		Service Statistics	
2022	16,978	Utilities (Active Accounts)	
2021	17,125	Water	5,278
2020	17,633	Sewer	3,057
2019	17,449	Solid Waste Collection Accounts	
		Residential	5,278
		Commercial	268
Resident Statistics		Streets	
Median Age	44.9	Paved (miles)	66.05
Per Capita Income	\$49,425	Unpaved (miles)	2.46
Unemployment Rate	2.7%	Street Lights	1,135
School Enrollment		Parks & Recreation	
Crystal Lake Elementary	730	Acreage	81
Lake Mary Elementary	937	Parks	12
Lake Mary Preparatory	513	Community Centers	3
Taxable Assessed Values		Community Development	
2022	\$2,888,968,097	Land Use Amendments/Rezoning	12
2021	\$2,806,016,894	License/Permit Reviews	948
2020	\$2,639,739,729	Building Development	
2019	\$2,418,182,385	Total Permits Issued	1,766
		Construction Inspections	4,165
Business Tax Receipts		Police	
2022	2,324	Sworn Officers	48
2021	2,269	Civilians	7
2020	2,574	Reserve Officers	5
2019	2,185	Code Enforcement	1
		Fire	
		Employees	49
		Emergency Calls Answered	5,835
		Medical Transports	2,340
		Fire Stations	2

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 2024 Operating Budget

Revenues and Expenditures Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 22,274,038	\$ 25,638,176	\$ 25,638,176	\$ 24,873,000
Revenues and Other Sources:				
Millage Rate	3.5895	3.5895	3.5895	3.5895
Ad valorem taxes	\$ 9,996,724	\$ 10,970,620	\$ 10,970,620	\$ 11,846,154
Franchise and utility taxes	6,448,333	6,333,000	6,333,000	6,488,750
Licenses and permits	3,383,778	1,684,000	1,684,000	1,744,000
Fines and forfeitures	139,081	78,000	78,000	90,000
Intergovernmental	2,457,861	2,171,100	2,171,100	2,346,350
Charges for services	2,220,648	2,060,500	2,060,500	2,131,750
Other	316,175	184,000	184,000	512,000
Operating transfers in	1,350,000	1,350,000	1,350,000	1,350,000
Total Revenues and Other Sources	26,312,600	24,831,220	24,831,220	26,509,004
Total Revenues & Balances	48,586,638	50,469,396	50,469,396	51,382,004
Expenditures and Other Uses:				
General Government	\$ 2,565,494	\$ 3,318,866	\$ 3,318,866	\$ 3,594,017
Finance	601,749	644,638	644,638	682,621
Building	698,487	1,027,926	1,027,926	1,086,821
Police	7,058,982	7,502,878	7,502,878	7,995,742
Fire	6,616,996	6,966,877	6,966,877	7,587,390
Public Works	1,057,258	1,142,079	1,142,079	1,166,811
Parks & Recreation and Facilities Maint	3,433,686	4,121,782	4,121,782	4,492,934
Economic Incentives	270,810	237,350	237,350	16,100
Transfers Out:				
Capital Projects Fund	545,000	634,000	634,000	650,000
Vehicle Replacement Fund	100,000	-	-	-
Total Expenditures and Other Uses	22,948,462	25,596,396	25,596,396	27,272,436
Increase (Decrease) in Fund Balance	3,364,138	(765,176)	(765,176)	(763,432)
Fund Balance, September 30	\$ 25,638,176	\$ 24,873,000	\$ 24,873,000	\$ 24,109,568

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Summary of Revenues

Account Code	Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
	Millage Rate	3.5895	3.5895	3.5895	3.5895
311-10	Ad Valorem Tax	\$ 9,996,724	\$ 10,970,620	\$ 10,970,620	\$ 11,846,154
	Franchise & Utility:				
313-10	Duke Energy - Franchise	1,440,712	1,350,000	1,350,000	1,435,500
313-11	FP&L - Franchise	604,538	560,000	560,000	595,750
313-40	Propane - Franchise	15,885	10,000	10,000	12,000
313-70	Solid Waste - Franchise	615,350	610,000	610,000	610,000
	Total Franchise	2,676,485	2,530,000	2,530,000	2,653,250
314-10	Duke Energy - Utility	1,765,796	1,695,000	1,695,000	1,755,500
314-11	FP&L - Utility	736,130	730,000	730,000	730,000
314-20	Telecommunications	1,191,179	1,318,000	1,318,000	1,285,000
314-80	Propane Gas - Utility	78,743	60,000	60,000	65,000
	Total Utility	3,771,848	3,803,000	3,803,000	3,835,500
	Total Franchise & Utility	6,448,333	6,333,000	6,333,000	6,488,750
	Licenses and Permits:				
321-60	Business Tax Receipts	138,756	134,000	134,000	134,000
322-10	Building Permits	3,100,599	1,400,000	1,400,000	1,460,000
322-20	Electrical Permits	79,371	75,000	75,000	75,000
322-30	Plumbing Permits	19,128	30,000	30,000	30,000
322-40	Mechanical Permits	45,924	45,000	45,000	45,000
	Total Licenses & Permits	3,383,778	1,684,000	1,684,000	1,744,000
	Fines & Forfeitures:				
351-10	Court Fines	128,610	60,000	60,000	70,000
351-30	False Alarm Fees	7,400	3,000	3,000	5,000
351-50	Violation of Local Ordinances	3,071	15,000	15,000	15,000
	Total Fines & Forfeitures	139,081	78,000	78,000	90,000
	Intergovernmental:				
312-41	Local Option Gas Tax	257,039	265,000	265,000	260,000
334-00	Grants	92,428	-	-	-
335-12	State Rev. Share/Gas Tax	655,883	530,000	530,000	647,000
335-14	Mobile Home License	375	100	100	100
335-15	Alcoholic Beverage License	13,939	12,000	12,000	12,000
335-18	1/2 Cent Sales Tax	1,406,319	1,335,000	1,335,000	1,397,250
335-20	Firefighter Supplement	19,650	15,000	15,000	16,000
341-80	County Business License	12,228	14,000	14,000	14,000
	Total Intergovernmental	2,457,861	2,171,100	2,171,100	2,346,350
	Charges for Services:				
341-21	Zoning Fees	59,513	30,000	30,000	30,000
341-22	Site Plan Review Fees	6,761	-	-	-
342-10	Police Services	240,609	250,000	250,000	235,000
342-60	Rescue Transport Fees	895,429	850,000	850,000	890,750
347-10	Events Center Rentals	594,219	550,000	550,000	585,000
347-11	Senior Center Rentals	27,607	16,000	16,000	20,000
347-12	Catering Fees	58,014	55,000	55,000	55,000
347-15	Community Center	82,559	80,000	80,000	80,000

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Summary of Revenues

Account Code	Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
347-20	Summer Camp Fees	69,384	68,000	68,000	68,000
347-30	Farmers Market	48,127	25,000	25,000	35,000
347-40	Skate Park Fees	-	500	500	-
347-45	Splash Park Fees	2,420	15,000	15,000	10,000
347-50	Park Rentals	9,886	5,000	5,000	7,000
347-60	Sports Complex Rentals	38,419	36,000	36,000	36,000
347-70	Softball Leagues	5,666	6,000	6,000	5,000
347-80	Concession Revenues	13,884	10,000	10,000	10,000
347-90	Tennis Center Revenues	68,151	64,000	64,000	65,000
	Total Charges for Services	2,220,648	2,060,500	2,060,500	2,131,750
	Other:				
361-10	Interest	147,132	82,000	82,000	385,000
363-10	Streetlighting	33,141	32,000	32,000	32,000
369-00	Other Miscellaneous Revenues	135,902	70,000	70,000	95,000
	Total Other Revenue	316,175	184,000	184,000	512,000
	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	26,312,600	24,831,220	24,831,220	26,509,004
	Carry Forward Fund Balance	22,274,038	25,638,176	25,638,176	24,873,000
	Total Available	\$ 48,586,638	\$ 50,469,396	\$ 50,469,396	\$ 51,382,004

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Summary of Expenditures

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
General Government				
City Commission	\$ 109,105	\$ 119,807	\$ 119,807	\$ 121,512
City Manager	734,417	801,835	801,835	789,496
Legal Services	93,562	150,000	150,000	150,000
City Clerk	225,520	246,119	246,119	274,943
General Administration	719,186	1,006,541	1,006,541	1,005,498
Risk Management	15,719	20,750	20,750	20,800
Community Development	453,116	493,796	493,796	513,004
Information Systems	485,679	717,368	717,368	734,864
Total General Government	2,836,304	3,556,216	3,556,216	3,610,117
Finance	601,749	644,638	644,638	682,621
Building Division	698,487	1,027,926	1,027,926	1,086,821
Police				
Operations	6,200,011	6,521,068	6,521,068	6,975,337
Support Services	858,971	981,810	981,810	1,020,405
Total Police	7,058,982	7,502,878	7,502,878	7,995,742
Fire				
Fire Emergency Operations	6,261,803	6,575,357	6,575,357	7,172,174
Community Risk Reduction	355,193	391,520	391,520	415,216
Total Fire	6,616,996	6,966,877	6,966,877	7,587,390
Public Works				
Administration	379,253	409,691	409,691	364,759
Streets/Sidewalks	667,005	732,388	732,388	802,052
Storm Activities	11,000	-	-	-
Total Public Works	1,057,258	1,142,079	1,142,079	1,166,811
Parks and Recreation				
Parks and Recreation	2,227,406	2,629,057	2,629,057	2,874,758
Facilities Maintenance	444,600	537,135	537,135	582,778
Events Center	525,738	581,605	581,605	628,208
Community Center	93,492	157,378	157,378	173,297
Senior Center	52,875	91,643	91,643	97,009
Tennis Center	89,575	124,964	124,964	136,884
Total Parks and Recreation	3,433,686	4,121,782	4,121,782	4,492,934
Transfers Out				
Capital Projects Fund	545,000	634,000	634,000	650,000
Internal Service Fund	100,000	-	-	-
Total Transfers Out	645,000	634,000	634,000	650,000
Total General Fund	\$ 22,948,462	\$ 25,596,396	\$ 25,596,396	\$ 27,272,436

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	2021	2022	% Change	2023 EST
Regular meetings held	14	21	50%	17
Special meetings held	4	4	0%	4
Public hearings held	40	69	73%	45
Representation on other boards	15	8	-47%	8
Work sessions held	3	1	-67%	1

BUDGET SUMMARY - CITY COMMISSION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
Benefits	54,209	62,359	62,359	63,349
Operating	9,596	12,148	12,148	12,863
TOTAL	\$ 109,105	\$ 119,807	\$ 119,807	\$ 121,512

STAFFING ANALYSIS - CITY COMMISSION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

General Government - City Commission
001-0111-411

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
21-00 FICA	2,379	3,795	3,795	3,795
22-00 Employer Pension	5,400	5,400	5,400	5,663
23-00 Health/Life Insurance	46,430	53,164	53,164	53,891
Subtotal	99,509	107,659	107,659	108,649
Operating Expenditures:				
40-10 Travel & Per Diem	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
40-20 Travel Allowance	6,000	6,000	6,000	6,000
41-10 Telephone & Fax	345	400	400	500
42-00 Postage & Freight	-	50	50	50
45-50 Insurance Costs	2,583	3,048	3,048	3,513
47-30 Photocopies	269	400	400	400
52-10 General Operating Supplies	137	500	500	600
52-70 Uniforms	262	250	250	300
Subtotal	9,596	12,148	12,148	12,863
Total Costs	\$ 109,105	\$ 119,807	\$ 119,807	\$ 121,512

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	2021	2022	% Change	2023 EST
Employment applications received	272	475	75%	350
Evaluations processed	146	185	27%	185
W/C, accident, liability, loss/damage reports	44	26	-41%	30

BUDGET SUMMARY - CITY MANAGER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 544,375	\$ 580,750	\$ 580,750	\$ 562,900
Benefits	168,915	191,436	191,436	189,180
Operating	21,127	29,649	29,649	37,416
TOTAL	\$ 734,417	\$ 801,835	\$ 801,835	\$ 789,496

STAFFING ANALYSIS - CITY MANAGER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Executive Assistant to City Manager	1	1	1	1
Human Resources Director	1	1	1	1
Human Resources Administrator	1	1	1	1
TOTAL	5	5	5	5

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

General Government - City Manager
001-0112-412

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 544,375	\$ 580,500	\$ 580,500	\$ 562,650
14-00 Overtime	-	250	250	250
21-00 FICA	38,962	44,428	44,428	43,062
22-00 Employer Pension	65,741	72,594	72,594	70,363
22-10 City Manager CFG	18,499	19,600	19,600	20,100
23-00 Health/Life Insurance	44,241	53,164	53,164	53,891
24-00 Workers Compensation	1,472	1,650	1,650	1,764
Subtotal	713,290	772,186	772,186	752,080
Operating Expenditures:				
34-40 Contractual Services	\$ -	\$ -	\$ -	\$ 1,200
40-10 Travel & Per Diem	130	6,000	6,000	6,000
40-20 Car Allowance	7,085	7,200	7,200	7,200
41-10 Telephone & Fax	4,292	4,800	4,800	5,000
42-00 Postage & Freight	85	300	300	300
45-50 Insurance Costs	1,486	1,749	1,749	2,016
46-40 Equipment R&M	70	500	500	500
47-10 Printing & Binding	-	200	200	500
47-30 Photocopies	779	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	600	1,200	1,200	1,200
51-30 Office Supplies	1,217	2,500	2,500	2,500
52-70 Uniforms	313	300	300	400
54-10 Memberships/Periodicals	5,070	3,000	3,000	4,000
54-30 Employee Development	-	300	300	5,000
Subtotal	21,127	29,649	29,649	37,416
Total Costs	\$ 734,417	\$ 801,835	\$ 801,835	\$ 789,496

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	2021	2022	% Change	2023 EST
Ordinances prepared	15	21	40%	18
Ordinances reviewed	15	21	40%	18
Resolutions prepared	7	9	29%	8
Resolutions reviewed	7	9	29%	8

City of Lake Mary, Florida
 Fiscal Year 2024 Operating Budget
 General Government - Legal Services
 001-0114-414

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Operating Expenditures:				
31-00 Legal Services	\$ 90,668	\$ 120,000	\$ 120,000	\$ 120,000
31-10 Other Legal Services	2,894	30,000	30,000	30,000
Subtotal	93,562	150,000	150,000	150,000
 Total Costs	 \$ 93,562	 \$ 150,000	 \$ 150,000	 \$ 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	2021	2022	% Change	2023 EST
Ordinances executed	15	21	40%	18
Resolutions executed	7	9	29%	8
Business Tax Receipts issued	2,226	2,326	4%	2,276
Candidates qualified	4	5	25%	4
Public Records Requests processed	1,014	874	-14%	944

BUDGET SUMMARY - CITY CLERK	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 131,401	\$ 128,790	\$ 128,790	\$ 144,650
Benefits	40,129	47,330	47,330	50,824
Operating	53,990	69,999	69,999	79,469
TOTAL	\$ 225,520	\$ 246,119	\$ 246,119	\$ 274,943

STAFFING ANALYSIS - CITY CLERK	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

General Government - City Clerk
001-0117-417

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 130,952	\$ 126,290	\$ 126,290	\$ 142,150
14-00 Overtime	449	2,500	2,500	2,500
21-00 FICA	9,401	9,853	9,853	11,066
22-00 Employer Pension	11,681	16,099	16,099	18,082
23-00 Health/Life Insurance	18,947	21,266	21,266	21,556
24-00 Workers Compensation	100	112	112	120
Subtotal	171,530	176,120	176,120	195,474
Operating Expenditures:				
34-40 Contractual Services	\$ 25,771	\$ 33,100	\$ 33,100	\$ 41,140
40-10 Travel & Per Diem	748	4,250	4,250	4,250
40-20 Car Allowance	-	-	-	1,200
41-10 Telephone & Fax	1,273	1,700	1,700	1,700
42-00 Postage & Freight	6,398	7,500	7,500	7,500
45-50 Insurance Costs	710	849	849	979
47-10 Printing & Binding	7,262	7,500	7,500	7,500
47-30 Photocopies	201	300	300	400
49-10 Legal Advertising	7,308	8,500	8,500	8,500
51-20 Office Equipment under \$1,000	1,300	800	800	800
51-30 Office Supplies	307	1,000	1,000	1,000
52-10 General Operating Supplies	1,815	3,000	3,000	3,000
52-70 Uniforms	118	-	-	-
54-10 Memberships/Periodicals	729	900	900	900
54-30 Employee Development	50	600	600	600
Subtotal	53,990	69,999	69,999	79,469
Total Costs	\$ 225,520	\$ 246,119	\$ 246,119	\$ 274,943

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	2021	2022	% Change	2023 EST
Wellness (U Matter) Employee Events	32	26	-19%	30
Special recognition (persons)	52	68	31%	55
Wellness Center utilization	90%	94%	4%	95%
Unique patients	259	391	51%	400

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

General Government - General Administration
001-0119-419

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
15-00 Board Pay	\$ 360	\$ 1,000	\$ 1,000	\$ 1,000
25-00 Unemployment Compensation	3,625	7,000	7,000	7,000
Subtotal	3,985	8,000	8,000	8,000
Operating Expenditures:				
31-40 Professional Services	\$ 2,732	\$ 80,000	\$ 80,000	\$ 75,000
31-90 Employee Wellness Center	278,458	330,000	330,000	330,000
34-40 Contractual Service	30,571	51,250	51,250	53,136
41-10 Telephone & Fax	1,601	1,900	1,900	2,000
42-00 Postage & Freight	1,359	2,500	2,500	2,500
43-10 Water/Sewer	1,819	2,100	2,100	2,400
43-50 Electric	44,318	38,500	38,500	45,000
43-70 Gas	465	1,000	1,000	1,000
44-30 Equipment Rental	3,277	3,300	3,300	4,300
45-50 Insurance Costs	9,784	11,591	11,591	13,362
46-40 Equipment R&M	110	5,000	5,000	5,000
47-10 Printing & Binding	4,936	7,250	7,250	7,250
47-30 Photocopies	7,366	7,800	7,800	8,000
48-10 Promotional Activities	19,918	71,000	71,000	36,450
48-20 Employee Recognition	15,732	15,000	15,000	15,000
52-10 General Operating Supplies	6,523	7,000	7,000	7,000
54-10 Memberships/Periodicals	7,682	16,000	16,000	9,000
54-30 Employee Development	-	5,000	5,000	5,000
58-10 Pay Plan Adjustment	-	50,000	50,000	250,000
58-20 Discretionary Fund	-	20,000	20,000	75,000
Capital Outlay:				
64-99 Machinery & Equipment	2,740	-	-	-
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	37,250	13,250	13,250	7,750
82-07 Economic Incentive: Faro	5,130	2,850	2,850	2,725
82-08 Economic Incentive: Axium	18,430	11,250	11,250	5,625
82-10 Economic Incentive: Deloitte	210,000	210,000	210,000	-
Subtotal	715,201	998,541	998,541	997,498
Total Costs	\$ 719,186	\$ 1,006,541	\$ 1,006,541	\$ 1,005,498

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	2021	2022	% Change	2023 EST
Safety Committee Meetings	12	9	-25%	10
Departmental Safety Meetings	52	52	0%	52
Accidents & Injuries Reviewed	44	26	-41%	30
In-house safety inspections performed	96	90	-6%	80

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

General Government - Risk Management
001-0120-420

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Operating Expenditures:				
31-30 Medical Services	\$ 3,007	\$ 3,500	\$ 3,500	\$ 3,500
34-40 Contractual Services	1,707	3,500	3,500	3,500
40-10 Travel & Per Diem	141	500	500	500
48-10 Promotional Activities	10,864	12,000	12,000	12,000
52-10 General Operating Supplies	-	50	50	100
54-30 Employee Development	-	1,200	1,200	1,200
Subtotal	15,719	20,750	20,750	20,800
Total Costs	\$ 15,719	\$ 20,750	\$ 20,750	\$ 20,800

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	2021	2022	% Change	2023 EST
Land Use Amendments	4	2	-50%	3
Rezoning	4	8	100%	6
Conditional Use	4	2	-50%	3
Subdivisions	14	6	-57%	6
Site Plans	8	6	-25%	7
Variances	3	2	-33%	2
Vacates	-	-	0%	-
Neighborhood Beautification Grants	-	1	N/A	2
PUD Development Agreements & Amendments	4	5	25%	5
Development Agreements, New	-	-	0%	-
DRC Review	21	26	24%	23
Home Occupation Review	54	45	-17%	47
Business License Review	206	190	-8%	200
Permit Review	525	542	3%	569
Annexations	-	1	N/A	-

BUDGET SUMMARY - COMMUNITY DEVELOPMENT	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 303,603	\$ 309,180	\$ 309,180	\$ 307,250
Benefits	93,587	108,412	108,412	108,851
Operating	55,926	76,204	76,204	96,903
TOTAL	\$ 453,116	\$ 493,796	\$ 493,796	\$ 513,004

STAFFING ANALYSIS - COMMUNITY DEVELOPMENT	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Community Development Director	1	1	1	1
Senior Planner	1	1	1	1
Planner	1	1	1	1
GIS Specialist	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

General Government - Community Development
001-0115-415

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 303,603	\$ 309,180	\$ 309,180	\$ 307,250
21-00 FICA	21,813	23,653	23,653	23,505
22-00 Employer Pension	30,603	38,648	38,648	38,407
23-00 Health/Life Insurance	37,952	42,532	42,532	43,113
24-00 Workers Compensation	3,219	3,579	3,579	3,826
Subtotal	397,190	417,592	417,592	416,101
Operating Expenditures:				
31-60 Professional Services	\$ 6,577	\$ 10,000	\$ 10,000	\$ 25,000
34-40 Contractual Services	20,217	26,412	26,412	27,908
40-10 Travel & Per Diem	-	2,500	2,500	2,500
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,618	2,000	2,000	2,000
42-00 Postage & Freight	867	1,500	1,500	1,500
43-10 Water/Sewer	519	800	800	800
43-50 Electric	7,155	6,800	6,800	7,500
44-60 Vehicle Rental	2,178	2,462	2,462	2,462
45-50 Insurance Costs	4,941	5,845	5,845	6,738
46-40 Equipment R&M	-	500	500	500
46-50 Vehicle Maintenance	378	1,400	1,400	1,400
46-60 Vehicle Maint/Contract	-	400	400	400
47-10 Printing & Binding	-	400	400	2,400
47-30 Photocopies	2,399	2,500	2,500	3,000
51-30 Office Supplies	1,635	3,000	3,000	3,000
52-20 Vehicle Fuel Charges	725	1,800	1,800	1,800
52-70 Uniforms	43	460	460	570
54-10 Memberships/Periodicals	2,029	3,225	3,225	3,225
54-30 Employee Development	1,890	3,000	3,000	3,000
Capital Outlay:				
64-99 Machinery & Equipment	1,550	-	-	-
Subtotal	55,926	76,204	76,204	96,903
Total Costs	\$ 453,116	\$ 493,796	\$ 493,796	\$ 513,004

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, alert 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	2021	2022	% Change	2023 EST
Network connected desktops	67	63	-6%	60
Network connected laptops maintained	146	143	-2%	140
Network servers maintained	44	40	-9%	36
Routers/Switches maintained	35	39	11%	40
Cell phones maintained	91	75	-18%	102
Wireless cards maintained	79	79	0%	82
Helpdesk tickets opened	2,022	1,800	-11%	2,200
Average length tickets in days	2	2	0%	2

BUDGET SUMMARY - INFORMATION SYSTEMS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 174,726	\$ 200,040	\$ 200,040	\$ 251,250
Benefits	61,985	72,795	72,795	94,369
Operating	248,968	444,533	444,533	389,245
TOTAL	\$ 485,679	\$ 717,368	\$ 717,368	\$ 734,864

STAFFING ANALYSIS - INFORMATION SYSTEMS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Information Systems Administrator	1	1	1	1
Information Systems Analyst	1	1	1	1
Network Specialist	1	1	1	1
Help Desk Technician	0	0	1	1
TOTAL	3	3	4	4

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

General Government - Information Systems
001-0215-413

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 171,852	\$ 197,540	\$ 197,540	\$ 248,750
14-00 Overtime	2,874	2,500	2,500	2,500
21-00 FICA	13,228	15,304	15,304	19,221
22-00 Employer Pension	19,785	25,005	25,005	31,407
23-00 Health/Life Insurance	28,448	31,899	31,899	43,113
24-00 Workers Compensation	524	587	587	628
Subtotal	236,711	272,835	272,835	345,619
Operating Expenditures:				
34-10 Professional Services	\$ 47,711	\$ 144,545	\$ 144,545	\$ 93,000
34-40 Contractual Services	-	-	-	1,500
40-10 Travel & Per Diem	-	2,500	2,500	2,500
41-10 Telephone & Fax	3,056	4,500	4,500	4,500
42-00 Postage & Freight	-	200	200	200
44-60 Vehicle Rental	2,202	2,489	2,489	2,489
45-50 Insurance Costs	581	699	699	806
46-10 Maintenance Contracts	185,570	280,500	280,500	271,150
46-40 Equipment R&M	5,555	1,500	1,500	2,500
46-50 Vehicle Maintenance	1,064	1,400	1,400	1,400
46-60 Vehicle Maint/Contract	-	100	100	100
51-30 Office Supplies	458	400	400	2,000
52-20 Vehicle Fuel Charges	287	1,000	1,000	1,000
52-70 Uniforms	-	300	300	300
52-90 Equipment under \$1,000	1,723	3,000	3,000	3,500
54-10 Memberships/Periodicals	761	400	400	600
54-30 Employee Development	-	1,000	1,000	1,700
Subtotal	248,968	444,533	444,533	389,245
Total Costs	\$ 485,679	\$ 717,368	\$ 717,368	\$ 734,864

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	2021	2022	% Change	2023 EST
Journal entries	445	519	17%	530
Checks deposited	20,331	18,894	-7%	18,000
Electronic payments	16,557	17,709	7%	18,500
Accounts payable checks	2,864	2,879	1%	2,900
Purchase orders	379	398	5%	400
Purchasing card transactions	3,607	3,388	-6%	3,500
Bids/RFP's processed	7	2	-71%	5
Certificate of Achievement for Excellence in Financial Reporting	Yes	Pending	N/A	Continuing

BUDGET SUMMARY - FINANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 422,794	\$ 438,865	\$ 438,865	\$ 465,700
Benefits	139,842	152,845	152,845	159,167
Operating	39,113	52,928	52,928	57,754
TOTAL	\$ 601,749	\$ 644,638	\$ 644,638	\$ 682,621

STAFFING ANALYSIS - FINANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

General Government - Finance
001-0213-413

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 422,794	\$ 438,715	\$ 438,715	\$ 465,550
14-00 Overtime	-	150	150	150
21-00 FICA	30,817	33,574	33,574	35,627
22-00 Employer Pension	51,458	54,859	54,859	58,213
23-00 Health/Life Insurance	57,018	63,797	63,797	64,669
24-00 Workers Compensation	549	615	615	658
Subtotal	562,636	591,710	591,710	624,867
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,500	\$ 17,500	\$ 17,500	\$ 18,500
34-40 Contractual Services	13,175	15,630	15,630	17,920
40-10 Travel & Per Diem	799	4,450	4,450	5,250
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,791	2,000	2,000	2,200
42-00 Postage & Freight	1,582	1,800	1,800	2,000
45-50 Insurance Costs	1,841	2,198	2,198	2,534
46-40 Equipment R&M	-	600	600	600
47-10 Printing & Binding	595	600	600	600
47-30 Photocopies	175	500	500	500
51-20 Office Equipment under \$1,000	484	1,500	1,500	1,500
51-30 Office Supplies	2,231	3,000	3,000	3,000
52-70 Uniforms	-	350	350	350
54-10 Memberships/Periodicals	705	1,000	1,000	1,000
54-30 Employee Development	30	600	600	600
Subtotal	39,113	52,928	52,928	57,754
Total Costs	\$ 601,749	\$ 644,638	\$ 644,638	\$ 682,621

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	2021	2022	% Change	2023 EST
Commercial - New/Renovation	72	101	40%	106
Residential - New/Renovation	340	259	-24%	272
Miscellaneous Permits	2,215	1,337	-40%	1,403
Total Permits Issued	2,627	1,697	-35%	1,781
Construction Value in Millions	84	166	98%	174
Construction Inspections	5,625	3,599	-36%	3,779
Construction Plan Reviews	681	599	-12%	629
First Step Meetings	17	24	41%	25

BUDGET SUMMARY - BUILDING DIVISION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 392,390	\$ 523,405	\$ 523,405	\$ 524,950
Benefits	165,591	210,410	210,410	213,257
Operating	140,506	294,111	294,111	348,614
TOTAL	\$ 698,487	\$ 1,027,926	\$ 1,027,926	\$ 1,086,821

STAFFING ANALYSIS - BUILDING DIVISION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

General Government - Building Division
001-0124-424

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 386,842	\$ 498,155	\$ 498,155	\$ 499,700
14-00 Overtime	1,728	1,250	1,250	1,250
17-00 Certification Incentives	3,820	24,000	24,000	24,000
21-00 FICA	28,498	40,041	40,041	40,159
22-00 Employer Pension	43,289	65,426	65,426	65,619
23-00 Health/Life Insurance	75,963	85,063	85,063	86,225
24-00 Workers Compensation	17,841	19,880	19,880	21,254
Subtotal	557,981	733,815	733,815	738,207
Operating Expenditures:				
34-40 Contractual Services	\$ 16,331	\$ 55,875	\$ 55,875	\$ 92,447
41-10 Telephone & Fax	5,486	9,500	9,500	9,500
42-00 Postage & Freight	-	100	100	100
43-10 Water/Sewer	779	1,000	1,000	1,200
43-50 Electric	10,733	10,200	10,200	11,500
44-30 Equipment Rental	-	1,200	1,200	1,200
44-60 Vehicle Rental	11,233	16,135	16,135	16,146
45-50 Insurance Costs	7,104	8,393	8,393	9,676
46-10 Maintenance Contracts	49,195	42,850	42,850	80,095
46-40 Equipment R&M	-	500	500	500
46-50 Vehicle Maintenance	3,581	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	303	1,500	1,500	1,500
47-10 Printing & Binding	-	200	200	500
47-30 Photocopies	1,566	1,600	1,600	2,500
51-30 Office Supplies	2,467	3,700	3,700	5,000
52-20 Vehicle Fuel Charges	4,137	4,500	4,500	4,500
52-70 Uniforms	565	1,558	1,558	1,400
52-90 Equipment under \$1,000	2,800	650	650	1,000
54-10 Memberships/Periodicals	390	2,600	2,600	2,600
54-30 Employee Development	965	2,250	2,250	2,250
Capital Outlay:				
64-99 Machinery & Equipment	22,871	124,800	124,800	100,000
Subtotal	140,506	294,111	294,111	348,614
Total Costs	\$ 698,487	\$ 1,027,926	\$ 1,027,926	\$ 1,086,821

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 124
Project Title: Building Department Improvements
Dep/Div Name: Building

Justification/Description/Location:

In the last year, the Building Division has launched an electronic plan review portal that allows applicants to submit permit applications for online plan review and approval. As such, there is a need for a customer kiosk in the department's reception area to allow individuals to apply online with the guidance of permitting staff as well as large format monitors to aid in plan review. In addition, replacement of the permitting office workstations and storage will provide a more open, organized and customer friendly environment. We are also finding that the pre-COVID normalcies are returning with an increase in requests for in-person meetings to discuss permitting processes and comments resulting in the need for improvements to the large conference room including a larger conference table, chairs and Smartboard.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	100,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	100,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 100,000

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	2021	2022	% Change	2023 EST
Uniform Crime Report Index				
Murders	1	-	-100%	-
Sex Offenses, Forcible	5	3	-40%	6
Robbery	2	4	100%	2
Assault/Battery	149	113	-24%	144
Burglary	22	16	-27%	36
Theft, all other	184	150	-18%	165
Motor Vehicle Theft	9	10	11%	12
Theft of Motor Vehicle Parts	9	15	67%	18
Arson	-	-	0%	-
Drug Related Incidents				
Total Possession of Drugs/Paraphernalia Cases	6	14	133%	26
Total Driving While Intoxicated Arrests	28	46	64%	30
Total Physical Arrests made during the Year				
Adults	106	149	41%	160
Juveniles	8	4	-50%	18
Traffic Related Calls				
Total Vehicular Crashes worked	608	583	-4%	728
Criminal Citations Issued	84	82	-2%	90
Grand Total UTC Citations Issued	4,120	3,584	-13%	3,520
Total City Parking Citations issued	32	65	103%	42
Total K9 Searches (this includes outside agency requests)	51	24	-53%	-
Alarms				
Total Alarms (home, auto & business)	941	1,083	15%	1,128
Responses to City Ordinance Violations	208	190	-9%	134
Investigations				
New Cases Assigned to Investigators	439	404	-8%	415
Cases Closed/Inactivated by Investigators	439	353	-20%	415
Total Amount of Property Lost/Stolen	617,887	1,040,870	68%	1,020,113
Total Amount of Property Recovered	301,331	316,592	5%	348,919

BUDGET SUMMARY - POLICE OPERATIONS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 3,761,692	\$ 3,799,766	\$ 3,799,766	\$ 4,178,346
Benefits	1,357,726	1,443,539	1,443,539	1,547,321
Operating	1,080,593	1,277,763	1,277,763	1,249,670
TOTAL	\$ 6,200,011	\$ 6,521,068	\$ 6,521,068	\$ 6,975,337

STAFFING ANALYSIS - POLICE OPERATIONS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Senior Administrative Assistant	2	2	0	0
Administrative Coordinator Police Chief	0	0	1	1
Administrative Coordinator PD CID	0	0	1	1
Accreditation Manager	1	1	1	1
Captain	2	2	2	2
Lieutenant	2	2	3	3
Sergeant	7	7	7	7
Police Officer I, II, 1st Class	35	35	34	34
Reserve Police Officer	5	5	5	5
TOTAL	56	56	56	56

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Safety - Police Operations
001-0321-421

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,410,641	\$ 3,479,170	\$ 3,479,170	\$ 3,823,950
14-00 Overtime	278,360	250,000	250,000	280,000
15-10 Incentive Pay	72,691	70,596	70,596	74,396
21-00 FICA	269,825	290,683	290,683	319,644
22-00 Employer Pension	524,433	518,362	518,362	579,575
23-00 Health/Life Insurance	482,969	544,853	544,853	552,263
24-00 Workers Compensation	80,499	89,641	89,641	95,839
Subtotal	5,119,418	5,243,305	5,243,305	5,725,667
Operating Expenditures:				
31-30 Medical Services	\$ 3,900	\$ 6,150	\$ 6,150	\$ 6,650
34-40 Contractual Services	15,074	21,144	21,144	31,138
40-10 Travel & Per Diem	5,019	18,131	18,131	17,000
41-10 Telephone & Fax	40,588	45,450	45,450	59,700
43-10 Water/Sewer	3,250	4,200	4,200	4,200
43-50 Electric	35,135	54,000	54,000	50,000
44-60 Vehicle Rental	476,160	520,914	520,914	441,985
45-50 Insurance Costs	64,488	76,341	76,341	86,570
46-10 Maintenance Contracts	5,685	9,955	9,955	6,000
46-40 Equipment R&M	9,393	15,690	15,690	15,527
46-50 Vehicle Maintenance	99,561	118,000	118,000	118,000
46-60 Vehicle Maint/Contract	15,815	24,500	24,500	24,500
47-10 Printing & Binding	1,162	2,950	2,950	3,000
48-10 Promotional Activities	6,771	9,350	9,350	10,000
49-30 Investigative Fees	914	3,200	3,200	2,500
52-10 General Operating Supplies	11,872	31,796	31,796	34,642
52-20 Vehicle Fuel Charges	156,948	182,000	182,000	182,000
52-70 Uniforms & Clothing Allowance	36,255	43,305	43,305	67,360
52-90 Equipment under \$1,000	41,768	21,066	21,066	21,040
54-10 Memberships/Periodicals	4,462	3,125	3,125	4,530
54-30 Employee Development	23,476	38,331	38,331	44,728
Capital Outlay:				
64-99 Machinery & Equipment	22,897	28,165	28,165	18,600
Subtotal	1,080,593	1,277,763	1,277,763	1,249,670
Total Costs	\$ 6,200,011	\$ 6,521,068	\$ 6,521,068	\$ 6,975,337

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	2021	2022	% Change	2023 EST
Police calls dispatched	152,583	122,156	-20%	118,788
9-1-1 calls received	3,411	3,555	4%	4,400
Fingerprinting services revenue	624	70	-89%	1,500
Report, COI, Parking Citations Revenue	22,484	24,093	7%	23,501
Evidence processed (pieces)	1,385	966	-30%	962
Code Enforcement activity (reports generated)	229	193	-16%	186
Code Enforcement (dispatched calls/assist ofcs.)	50	147	194%	330

BUDGET SUMMARY - SUPPORT SERVICES	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 227,413	\$ 245,900	\$ 245,900	\$ 259,900
Benefits	95,263	112,947	112,947	117,203
Operating	536,295	622,963	622,963	643,302
TOTAL	\$ 858,971	\$ 981,810	\$ 981,810	\$ 1,020,405

STAFFING ANALYSIS - SUPPORT SERVICES	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Support Services Manager	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 2024 Operating Budget

Public Safety - Police Support Services
001-0323-423

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 226,153	\$ 240,900	\$ 240,900	\$ 254,900
14-00 Overtime	1,260	5,000	5,000	5,000
21-00 FICA	15,796	18,812	18,812	19,883
22-00 Employer Pension	22,889	30,738	30,738	32,488
23-00 Health/Life Insurance	47,395	53,164	53,164	53,891
24-00 Workers Compensation	9,183	10,233	10,233	10,941
Subtotal	322,676	358,847	358,847	377,103
Operating Expenditures:				
34-40 Contractual Services	\$ 485,696	\$ 519,724	\$ 519,724	\$ 541,049
40-10 Travel & Per Diem	2,183	1,500	1,500	1,500
41-10 Telephone & Fax	3,912	4,600	4,600	5,100
41-30 Radio Maintenance	850	8,000	8,000	8,000
42-00 Postage & Freight	1,093	2,000	2,000	2,000
43-10 Water/Sewer	2,167	3,000	3,000	3,000
43-50 Electric	8,784	14,000	14,000	14,000
44-60 Vehicle Rental	1,232	13,012	13,012	12,888
45-50 Insurance Costs	8,590	10,192	10,192	11,749
46-10 Maintenance Contracts	5,565	6,135	6,135	1,980
46-40 Equipment R&M	80	3,860	3,860	3,860
46-50 Vehicle Maintenance	3,235	3,000	3,000	4,000
46-60 Vehicle Maint/Contract	134	500	500	500
47-10 Printing & Binding	-	840	840	840
47-30 Photocopies	5,003	6,000	6,000	6,000
48-10 Promotional Activities	205	315	315	315
52-10 General Operating Supplies	4,401	14,700	14,700	14,700
52-20 Vehicle Fuel Charges	2,207	3,000	3,000	3,000
52-70 Uniforms & Clothing Allowance	413	1,050	1,050	1,103
52-90 Equipment under \$1,000	27	3,150	3,150	3,308
54-10 Memberships/Periodicals	-	385	385	410
54-30 Employee Development	518	4,000	4,000	4,000
Subtotal	536,295	622,963	622,963	643,302
Total Costs	\$ 858,971	\$ 981,810	\$ 981,810	\$ 1,020,405

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. Reduce the City of Lake Mary Fire Department's Insurance Service Office (ISO) rating to Classification 1.
2. Seek department fire re-accreditation from the Center of Public Safety Excellence.
3. Establish technologies providing live information on performance measures and operational situational awareness.
4. Establish a program that encapsulates and highlights the uniqueness of the City of Lake Mary's EMS, Fire Prevention, and response culture. "Champions for Life".
5. Monitor forces of change that are impacting and/or predicted to impact goods and
6. Establish a Lake Mary Fire Department Training Plan to identify all details required for the opening of a City of Lake Mary training facility.
7. Improve the overall health of our personnel through a systematic health and wellness program.

PERFORMANCE MEASURES	2021	2022	% Change	2023 EST
Total Responded Alarms	6,122	6,639	8%	7,200
Fire/Rescue (Non-EMS)	1,884	2,075	10%	2,285
EMS	4,238	4,564	8%	4,915
Medical Transports	2,173	2,442	12%	2,744
Fire/Rescue (Non-EMS)Turnout	1:27	1:03	-28%	1:00
EMS Turnout Time	1:22	1:00	-27%	1:20

BUDGET SUMMARY - FIRE EMERGENCY OPERATIONS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 3,656,239	\$ 3,825,610	\$ 3,825,610	\$ 4,048,340
Benefits	1,532,353	1,612,340	1,612,340	1,698,014
Operating	1,073,211	1,137,407	1,137,407	1,425,820
TOTAL	\$ 6,261,803	\$ 6,575,357	\$ 6,575,357	\$ 7,172,174

STAFFING ANALYSIS - FIRE EMERGENCY OPERATIONS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Fire Chief	1	1	1	1
Fire Administrative Coordinator	1	1	1	1
Deputy Chief	2	2	2	2
Assistant Chief (Prof Stnds & Accr)	1	1	1	1
Battalion Chief	4	4	4	4
Fire Lieutenant/Paramedic	6	6	6	6
Engineer/Paramedic	8	8	8	8
Engineer/EMT	4	4	4	3
Firefighter/Paramedic	8	8	8	12
Firefighter/EMT	10	10	10	7
Reserve Firefighter (P/T)	1	1	1	1
TOTAL	46	46	46	46

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Safety - Fire Emergency Operations
001-0322-422

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,348,987	\$ 3,459,970	\$ 3,459,970	\$ 3,682,700
14-00 Overtime	283,833	330,000	330,000	330,000
15-10 Fire Education Incentives	19,870	20,640	20,640	20,640
16-00 PM/Engineering Incentives	3,549	15,000	15,000	15,000
21-00 FICA	268,481	292,660	292,660	309,699
22-00 Employer Pension	761,372	757,491	757,491	803,287
23-00 Health/Life Insurance	428,887	480,209	480,209	497,380
24-00 Workers Compensation	73,613	81,980	81,980	87,648
Subtotal	5,188,592	5,437,950	5,437,950	5,746,354
Operating Expenditures:				
34-40 Contractual Services	\$ 137,207	\$ 164,938	\$ 164,938	\$ 188,954
40-10 Travel & Per Diem	7,246	10,000	10,000	12,000
41-10 Telephone & Fax	11,953	16,100	16,100	16,100
41-30 Radio Maintenance	408	1,000	1,000	1,000
42-00 Postage & Freight	237	900	900	900
43-10 Water/Sewer	3,990	5,000	5,000	5,000
43-50 Electric	39,990	37,000	37,000	44,000
43-70 Utility - Gas	7,761	7,500	7,500	9,000
44-50 Other Rentals	1,565	2,000	2,000	2,000
44-60 Vehicle Rental	344,594	327,611	327,611	487,657
45-50 Insurance Costs	45,596	54,008	54,008	62,259
46-40 Equipment R&M	52,110	31,500	31,500	32,600
46-50 Vehicle Maintenance	52,755	50,000	50,000	80,000
46-60 Vehicle Maint/Contract	80,774	68,250	68,250	90,000
47-10 Printing & Binding	595	5,000	5,000	5,000
47-30 Photocopies	3,637	4,000	4,000	4,500
52-10 General Operating Supplies	88,256	124,000	124,000	139,250
52-20 Vehicle Fuel Charges	73,833	68,000	68,000	75,000
52-50 Licenses	4,412	3,100	3,100	3,100
52-70 Uniforms & Clothing Allowance	49,972	66,500	66,500	72,500
52-90 Equipment under \$1,000	9,618	13,000	13,000	14,000
54-10 Memberships/Periodicals	4,475	12,000	12,000	15,000
54-30 Employee Development	40,763	60,000	60,000	60,000
Capital Outlay:				
64-99 Machinery & Equipment	11,464	6,000	6,000	6,000
Subtotal	1,073,211	1,137,407	1,137,407	1,425,820
Total Costs	\$ 6,261,803	\$ 6,575,357	\$ 6,575,357	\$ 7,172,174

COMMUNITY RISK REDUCTION

PROGRAM SUMMARY

Community Risk Reduction provides a comprehensive fire and life safety compliance and education program for the entire Lake Mary community through inspections, plans review, community outreach 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 Community Risk Reduction 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, liaisons with state investigators 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 and efforts.
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, Accreditation and ISO documents as required.
7. Coordinate community outreach and education with shareholders, stakeholders, first response partners and the 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	2021	2022	% Change	2023 EST
Public education programs provided	96	102	6%	125
Public education - # of people	3,270	4,489	37%	4,800
Annual fire safety inspections & re-inspections	1,705	1,966	15%	1,990

BUDGET SUMMARY - COMMUNITY RISK REDUCTION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 211,875	\$ 220,460	\$ 220,460	\$ 230,850
Benefits	72,156	80,908	80,908	83,756
Operating	71,162	90,152	90,152	100,610
TOTAL	\$ 355,193	\$ 391,520	\$ 391,520	\$ 415,216

STAFFING ANALYSIS - COMMUNITY RISK REDUCTION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

Public Safety - Community Risk Reduction
001-0324-422

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 207,621	\$ 213,760	\$ 213,760	\$ 224,150
14-00 Overtime	4,254	6,100	6,100	6,100
15-10 Fire Education Incentives	-	600	600	600
21-00 FICA	14,588	16,866	16,866	17,661
22-00 Employer Pension	25,002	27,558	27,558	28,857
23-00 Health/Life Insurance	28,448	31,899	31,899	32,335
24-00 Workers Compensation	4,118	4,585	4,585	4,903
Subtotal	284,031	301,368	301,368	314,606
Operating Expenditures:				
34-40 Contractual Services	\$ 9,292	\$ 11,780	\$ 11,780	\$ 14,284
40-10 Travel & Per Diem	599	4,500	4,500	4,500
40-20 Car Allowance	-	1,200	1,200	1,200
41-10 Telephone & Fax	2,449	5,800	5,800	5,800
42-00 Postage & Freight	4	200	200	200
43-10 Water/Sewer	260	550	550	550
43-50 Electric	3,578	3,500	3,500	4,000
44-60 Vehicle Rental	10,136	4,377	4,377	4,377
45-50 Insurance Costs	5,264	6,245	6,245	7,199
46-40 Equipment R&M	-	5,000	5,000	5,000
46-50 Vehicle Maintenance	5,632	6,500	6,500	7,000
46-60 Vehicle Maint/Contract	-	500	500	500
47-10 Printing & Binding	825	2,500	2,500	3,000
47-30 Photocopies	787	1,200	1,200	1,200
48-10 Promotional Activities	16,950	15,000	15,000	20,000
51-20 Office Equipment under \$1,000	3,200	1,500	1,500	1,500
51-30 Office Supplies	1,231	2,500	2,500	2,500
52-20 Vehicle Fuel Charges	3,837	4,800	4,800	4,800
52-70 Uniforms & Clothing Allowance	1,250	3,500	3,500	3,500
52-90 Equipment under \$1,000	726	500	500	500
54-10 Memberships/Periodicals	834	2,500	2,500	2,500
54-30 Employee Development	1,353	4,000	4,000	4,500
Capital Outlay:				
64-99 Machinery & Equipment	2,955	2,000	2,000	2,000
Subtotal	71,162	90,152	90,152	100,610
Total Costs	\$ 355,193	\$ 391,520	\$ 391,520	\$ 415,216

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	2021	2022	% Change	2023 EST
Work orders completed	136	37	-73%	100
Purchase orders processed	79	86	9%	90
Land development plans/specs. reviewed	24	24	0%	25
Citizen questions/complaints investigated	194	204	5%	200
Permit applications reviewed	50	75	50%	100
Bid documents prepared by Public Works/Consultants	3	4	33%	5

BUDGET SUMMARY - PUBLIC WORKS ADMINISTRATION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 270,739	\$ 279,010	\$ 279,010	\$ 239,250
Benefits	82,559	91,560	91,560	84,222
Operating	25,955	39,121	39,121	41,287
TOTAL	\$ 379,253	\$ 409,691	\$ 409,691	\$ 364,759

STAFFING ANALYSIS - PUBLIC WORKS ADMINISTRATION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Public Works Director	1	1	1	1
Senior Administrative Assistant	1	1	0	0
Administrative Coordinator Public Works	0	0	1	1
Assistant City Engineer	1	1	0	0
Construction Manager	0	0	1	1
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Works - Administration
001-0431-431

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 270,287	\$ 277,510	\$ 277,510	\$ 237,750
14-00 Overtime	452	1,500	1,500	1,500
21-00 FICA	19,844	21,345	21,345	18,303
22-00 Employer Pension	31,173	34,877	34,877	29,907
23-00 Health/Life Insurance	28,448	31,899	31,899	32,335
24-00 Workers Compensation	3,094	3,439	3,439	3,677
Subtotal	353,298	370,570	370,570	323,472
Operating Expenditures:				
34-40 Contractual Services	\$ 1,876	\$ 3,271	\$ 3,271	\$ 3,546
40-10 Travel & Per Diem	-	4,000	4,000	4,000
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	1,886	2,500	2,500	2,500
42-00 Postage & Freight	219	500	500	500
43-10 Water/Sewer	519	900	900	900
43-50 Electric	7,155	6,800	6,800	8,000
44-60 Vehicle Rental	2,806	3,173	3,173	3,173
45-50 Insurance Costs	3,713	4,397	4,397	5,068
46-40 Equipment R&M	-	1,000	1,000	1,000
46-50 Vehicle Maintenance	749	2,200	2,200	2,200
46-60 Vehicle Maint/Contract	-	300	300	300
47-10 Printing & Binding	165	280	280	300
47-30 Photocopies	2,883	3,500	3,500	3,500
51-20 Office Equipment under \$1,000	133	1,200	1,200	1,200
51-30 Office Supplies	1,204	850	850	850
52-20 Vehicle Fuel Charges	726	1,500	1,500	1,500
52-70 Uniforms	130	450	450	450
54-10 Memberships/Periodicals	182	350	350	350
54-30 Employee Development	404	750	750	750
Subtotal	25,955	39,121	39,121	41,287
Total Costs	\$ 379,253	\$ 409,691	\$ 409,691	\$ 364,759

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's 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	2021	2022	% Change	2023 EST
Paved streets maintained (tons/asphalt)	41	59	44%	60
Streets resurfaced (miles)	2	14	600%	4
Street signs fabricated/installed	160	98	-39%	150
Traffic control signs installed/replaced	27	20	-26%	30
Sidewalks repaired (feet)	760	801	5%	1,000

BUDGET SUMMARY - PUBLIC WORKS STREETS/SIDEWALKS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 75,631	\$ 87,880	\$ 87,880	\$ 88,760
Benefits	24,390	29,068	29,068	29,441
Operating	566,984	615,440	615,440	683,851
TOTAL	\$ 667,005	\$ 732,388	\$ 732,388	\$ 802,052

STAFFING ANALYSIS - PUBLIC WORKS STREETS/SIDEWALKS	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Public Works Superintendent	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Works - Streets/Sidewalks
001-0432-432

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 73,547	\$ 76,320	\$ 76,320	\$ 77,200
14-00 Overtime	1,040	10,000	10,000	10,000
17-10 Education Incentives	1,044	1,560	1,560	1,560
21-00 FICA	5,713	6,723	6,723	6,791
22-00 Employer Pension	8,527	10,985	10,985	11,095
23-00 Health/Life Insurance	9,502	10,633	10,633	10,778
24-00 Workers Compensation	648	727	727	777
Subtotal	100,021	116,948	116,948	118,201
Operating Expenditures:				
34-40 Contractual Services	\$ 90,158	\$ 145,800	\$ 145,800	\$ 155,800
40-10 Travel & Per Diem	-	950	950	950
41-10 Telephone & Fax	617	800	800	800
43-30 Elec/Streetlights/Signals	286,601	260,000	260,000	295,000
43-60 Electric Traffic Signals	7,259	6,100	6,100	8,000
44-30 Equipment Rental	2,314	10,000	10,000	10,000
44-60 Vehicle Rental	76,759	87,169	87,169	86,288
45-50 Insurance Costs	4,585	5,446	5,446	6,278
46-00 Repair & Maintenance	53,309	35,000	35,000	50,000
46-40 Equipment R&M	1,266	2,000	2,000	2,500
46-50 Vehicle Maintenance	22,238	25,000	25,000	25,000
46-60 Vehicle Maint/Contract	125	5,000	5,000	5,000
47-10 Printing & Binding	-	50	50	50
51-30 Office Supplies	26	100	100	100
52-10 General Operating Supplies	11,751	12,500	12,500	14,500
52-20 Vehicle Fuel Charges	8,805	7,800	7,800	9,800
52-40 Chemicals	82	400	400	400
52-70 Uniforms & Clothing Allowance	274	325	325	385
52-90 Equipment under \$1,000	-	2,000	2,000	3,000
53-40 Road Materials	815	8,000	8,000	9,000
54-30 Employee Development	-	1,000	1,000	1,000
Subtotal	566,984	615,440	615,440	683,851
Total Costs	\$ 667,005	\$ 732,388	\$ 732,388	\$ 802,052

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	2021	2022	% Change	2023 EST
Sports Complex field rental revenue	48,153	38,419	-20%	30,000
Sports Complex program revenue	3,337	5,666	70%	4,000
Central Park rental	7,287	9,886	36%	1,000
Farmers Market revenue	45,798	48,127	5%	28,000
Summer Camp revenue	16,353	69,384	324%	60,000
Concession revenue	9,433	13,884	47%	10,000
Special events sponsorships	13,339	28,275	112%	10,000

BUDGET SUMMARY - PARKS & RECREATION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 913,933	\$ 1,026,365	\$ 1,026,365	\$ 1,120,510
Benefits	372,496	450,406	450,406	485,064
Operating	940,977	1,152,286	1,152,286	1,269,184
TOTAL	\$ 2,227,406	\$ 2,629,057	\$ 2,629,057	\$ 2,874,758

STAFFING ANALYSIS - PARKS & RECREATION	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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	1	1	1	1
Summer Camp Lead Counselor (P/T)	1	1	1	1
Summer Camp Counselor (P/T)	6	6	6	6
TOTAL	29	29	29	29

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Parks & Recreation
001-0572-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 876,766	\$ 1,009,705	\$ 1,009,705	\$ 1,102,350
14-00 Overtime	34,878	12,500	12,500	14,000
17-00 Certification Pay	2,289	4,160	4,160	4,160
21-00 FICA	68,375	78,517	78,517	85,720
22-00 Employer Pension	80,669	121,728	121,728	133,496
23-00 Health/Life Insurance	199,322	223,291	223,291	237,120
24-00 Workers Compensation	24,130	26,870	26,870	28,728
Subtotal	1,286,429	1,476,771	1,476,771	1,605,574
Operating Expenditures:				
34-40 Contractual Services	\$ 101,928	\$ 96,108	\$ 96,108	\$ 115,898
40-10 Travel & Per Diem	71	1,200	1,200	1,500
40-20 Car Allowance	3,614	3,600	3,600	3,600
41-10 Telephone & Fax	7,506	8,225	8,225	8,900
42-00 Postage & Freight	74	100	100	100
43-10 Water/Sewer	38,059	49,000	49,000	49,000
43-50 Electric	61,757	57,000	57,000	64,500
44-30 Equipment Rental	3,226	5,000	5,000	5,000
44-60 Vehicle Rental	86,551	108,824	108,824	82,419
45-50 Insurance Costs	17,923	21,234	21,234	24,477
46-10 Maintenance Contracts	218,147	239,900	239,900	281,040
46-30 Grounds Maintenance	58,121	77,100	77,100	57,800
46-40 Equipment R&M	15,293	14,800	14,800	15,000
46-50 Vehicle Maintenance	41,955	55,000	55,000	55,000
46-60 Vehicle Maint/Contract	753	5,500	5,500	5,500
47-10 Printing & Binding	397	200	200	400
47-30 Photocopies	1,179	1,400	1,400	1,400
48-10 Promotional Activities	8,934	9,750	9,750	9,750
48-40 Historical Commission	-	300	300	300
48-50 Farmers Market Expenses	16,158	18,420	18,420	20,000
48-60 Summer Camp	48,146	48,510	48,510	53,000
51-70 Grounds Maint/Sports Complex	51,221	49,100	49,100	55,180
51-80 Irrigation Lake Mary Blvd	26,103	30,000	30,000	30,000
51-90 Grounds Maint/Lake Mary Blvd	995	40,000	40,000	65,000
52-10 General Operating Supplies	41,068	46,000	46,000	46,000
52-20 Vehicle Fuel Charges	23,831	26,000	26,000	26,000
52-70 Uniforms & Clothing Allowance	2,492	6,690	6,690	8,820
52-90 Equipment under \$1,000	7,788	8,000	8,000	8,000
54-10 Memberships/Periodicals	4,142	3,425	3,425	10,400

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Parks & Recreation
001-0572-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
54-30 Employee Development	3,155	11,000	11,000	13,800
55-60 Other Recreation Activity	50,390	84,400	84,400	124,400
Capital Outlay:				
64-99 Machinery & Equipment	-	26,500	26,500	27,000
Subtotal	940,977	1,152,286	1,152,286	1,269,184
Total Costs	\$ 2,227,406	\$ 2,629,057	\$ 2,629,057	\$ 2,874,758

FACILITIES MAINTENANCE

PROGRAM SUMMARY

The Facilities Maintenance division is responsible for the general maintenance and upkeep of all City owned buildings and structures. Services include electrical, HVAC, safety/security systems, generators, plumbing, maintenance, janitorial, pest control, refrigeration/ice, and general repairs.

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	2021	2022	% Change	2023 EST
Preventive maintenance inspections completed	271	198	-27%	220
Work orders completed	852	628	-26%	600
% of work performed by outside contractors	24%	40%	67%	30%

BUDGET SUMMARY - FACILITIES MAINTENANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 169,543	\$ 183,190	\$ 183,190	\$ 205,830
Benefits	70,717	84,087	84,087	89,131
Operating	204,340	269,358	269,358	287,817
TOTAL	\$ 444,600	\$ 536,635	\$ 536,635	\$ 582,778

STAFFING ANALYSIS - FACILITIES MAINTENANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Senior Administrative Assistant	1	1	0	0
Administrative Coordinator Facilities	0	0	1	1
Electrician	1	1	1	1
Facilities Maintenance Technician	2	2	2	2
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Parks & Recreation - Facilities Maintenance
001-0519-419

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 164,070	\$ 172,610	\$ 172,610	\$ 194,750
14-00 Overtime	4,708	8,500	8,500	8,500
15-10 Incentive Pay	765	2,080	2,080	2,080
17-00 Educational Incentives	-	500	500	500
21-00 FICA	12,814	14,015	14,015	15,587
22-00 Employer Pension	15,784	22,899	22,899	25,469
23-00 Health/Life Insurance	37,952	42,532	42,532	43,113
24-00 Workers Compensation	4,167	4,641	4,641	4,962
Subtotal	240,260	267,777	267,777	294,961
Operating Expenditures:				
34-40 Contractual Services	\$ 14,128	\$ 28,931	\$ 28,931	\$ 44,140
40-10 Travel & Per Diem	-	400	400	400
41-10 Telephone & Fax	1,925	3,400	3,400	3,400
42-00 Postage & Freight	-	100	100	100
43-10 Water/Sewer	156	400	400	400
43-50 Electric	2,147	2,100	2,100	2,800
44-30 Equipment Rental	64	3,000	3,000	3,000
44-60 Vehicle Rental	1,904	6,870	6,870	3,037
45-50 Insurance Costs	3,487	4,147	4,147	4,780
46-20 Repair & Maint/Buildings	133,233	105,000	105,000	125,000
46-40 Equipment R&M	1,028	4,000	4,000	6,000
46-50 Vehicle Maintenance	4,580	6,000	6,000	6,000
46-60 Vehicle Maint/Contract	102	1,200	1,200	1,200
47-10 Printing & Binding	-	100	100	100
47-30 Photocopies	269	300	300	500
52-10 General Operating Supplies	26,187	68,000	68,000	51,000
52-20 Vehicle Fuel Charges	6,312	8,000	8,000	8,000
52-70 Uniforms	718	1,160	1,160	1,210
52-90 Equipment under \$1,000	3,661	2,000	2,000	2,500
54-10 Memberships/Periodicals	-	1,000	1,000	1,000
54-30 Employee Development	-	3,000	3,000	3,000
58-20 Discretionary Fund	-	15,000	15,000	15,000
Capital Outlay:				
64-99 Machinery & Equipment	4,439	5,250	5,250	5,250
Subtotal	204,340	269,358	269,358	287,817
Total Costs	\$ 444,600	\$ 537,135	\$ 537,135	\$ 582,778

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	2021	2022	% Change	2023 EST
Events Center rentals	187	310	66%	315
Non-revenue meetings and events	6	6	0%	6
Events Center revenue	\$ 467,703	\$ 652,233	39%	\$ 655,000

BUDGET SUMMARY - EVENTS CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 250,153	\$ 272,050	\$ 272,050	\$ 286,975
Benefits	97,291	112,920	112,920	117,209
Operating	178,294	196,635	196,635	224,024
TOTAL	\$ 525,738	\$ 581,605	\$ 581,605	\$ 628,208

STAFFING ANALYSIS - EVENTS CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Business Manager	1	1	1	1
Senior Administrative Assistant	1	1	0	0
Administrative Coordinator Parks & Rec	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 2024 Operating Budget

Parks & Recreation - Events Center
001-0587-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 247,220	\$ 270,550	\$ 270,550	\$ 285,475
14-00 Overtime	2,933	1,500	1,500	1,500
21-00 FICA	18,503	20,812	20,812	21,954
22-00 Employer Pension	24,182	30,919	30,919	32,785
23-00 Health/Life Insurance	47,395	53,164	53,164	53,891
24-00 Workers Compensation	7,211	8,025	8,025	8,579
Subtotal	347,444	384,970	384,970	404,184
Operating Expenditures:				
34-40 Contractual Services	\$ 36,576	\$ 46,932	\$ 46,932	\$ 51,705
40-10 Travel & Per Diem	-	600	600	600
40-20 Car Allowance	1,205	1,200	1,200	1,200
41-10 Telephone & Fax	2,762	3,200	3,200	3,200
42-00 Postage & Freight	-	50	50	50
43-10 Water/Sewer	11,191	8,400	8,400	10,500
43-50 Electric	68,875	65,000	65,000	72,000
45-50 Insurance Costs	34,487	40,818	40,818	47,054
46-20 Repair & Maint/Buildings	696	1,500	1,500	2,000
46-30 Grounds Maintenance	306	2,000	2,000	2,000
46-40 Equipment R&M	2,037	2,000	2,000	4,000
47-10 Printing & Binding	40	200	200	200
47-30 Photocopies	1,898	2,200	2,200	2,200
48-10 Promotional Activities	7,580	10,000	10,000	11,500
51-20 Office Equipment under \$1,000	298	500	500	500
51-30 Office Supplies	773	1,000	1,000	1,200
52-10 General Operating Supplies	4,183	5,000	5,000	5,000
52-70 Uniforms & Clothing Allowance	1,829	2,720	2,720	2,800
52-90 Equipment under \$1,000	3,140	1,500	1,500	2,000
54-10 Memberships/Periodical/Books	-	655	655	655
54-30 Employee Development	418	1,160	1,160	1,160
Capital Outlay:				
64-99 Machinery & Equipment	-	-	-	2,500
Subtotal	178,294	196,635	196,635	224,024
Total Costs	\$ 525,738	\$ 581,605	\$ 581,605	\$ 628,208

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	2021	2022	% Change	2023 EST
Rentals	259	297	15%	260
Non-revenue meeting use	37	52	41%	40
Recreational programs	366	201	-45%	190
Revenue - rental & partner programs	\$ 79,212	\$ 82,559	4%	\$ 80,000

BUDGET SUMMARY - COMMUNITY CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 29,667	\$ 60,520	\$ 60,520	\$ 66,575
Benefits	13,935	22,354	22,354	23,892
Operating	49,890	74,504	74,504	82,830
TOTAL	\$ 93,492	\$ 157,378	\$ 157,378	\$ 173,297

STAFFING ANALYSIS - COMMUNITY CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

Parks & Recreation - Community Center
001-0575-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 29,646	\$ 60,320	\$ 60,320	\$ 66,375
14-00 Overtime	21	200	200	200
21-00 FICA	2,187	4,630	4,630	5,093
22-00 Employer Pension	-	4,603	4,603	5,360
23-00 Health/Life Insurance	9,502	10,633	10,633	10,778
24-00 Workers Compensation	2,246	2,488	2,488	2,661
Subtotal	43,602	82,874	82,874	90,467
Operating Expenditures:				
34-40 Contractual Services	\$ 9,776	\$ 10,896	\$ 10,896	\$ 16,001
40-10 Travel & Per Diem	-	50	50	50
41-10 Telephone & Fax	929	1,225	1,225	1,600
43-10 Water/Sewer	4,350	7,000	7,000	7,000
43-50 Electric	9,734	9,500	9,500	11,000
45-50 Insurance Costs	18,761	22,233	22,233	25,629
46-20 Repair & Maint/Buildings	2,074	7,000	7,000	7,000
46-30 Grounds Maintenance	-	3,500	3,500	3,550
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	2,216	2,400	2,400	2,500
48-10 Promotional Activities	-	300	300	300
51-20 Office Equipment under \$1,000	174	500	500	3,000
52-10 General Operating Supplies	1,743	4,000	4,000	4,000
52-70 Uniforms & Clothing Allowance	-	300	300	300
54-10 Memberships/Periodicals	133	-	-	-
54-30 Employee Development	-	200	200	200
Capital Outlay:				
64-99 Machinery & Equipment	-	4,700	4,700	-
Subtotal	49,890	74,504	74,504	82,830
Total Costs	\$ 93,492	\$ 157,378	\$ 157,378	\$ 173,297

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 complementing 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	2021	2022	% Change	2023 EST
Rentals	74	72	-3%	28
Non-revenue meeting use	3	4	33%	2
Memberships	370	467	26%	425
Programs offered	201	776	286%	800
Senior Center revenue	33,580	27,607	-18%	16,000

BUDGET SUMMARY - SENIOR CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 20,509	\$ 41,745	\$ 41,745	\$ 43,600
Benefits	4,318	8,636	8,636	9,025
Operating	28,048	41,262	41,262	44,384
TOTAL	\$ 52,875	\$ 91,643	\$ 91,643	\$ 97,009

STAFFING ANALYSIS - SENIOR CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

Parks & Recreation - Senior Center
001-0591-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 20,509	\$ 41,745	\$ 41,745	\$ 43,600
21-00 FICA	1,584	3,194	3,194	3,336
22-00 Employer Pension	2,534	5,218	5,218	5,450
24-00 Workers Compensation	200	224	224	239
Subtotal	24,827	50,381	50,381	52,625
Operating Expenditures:				
34-40 Contractual Services	\$ 6,415	\$ 8,846	\$ 8,846	\$ 11,803
40-10 Travel & Per Diem	-	50	50	50
41-10 Telephone & Fax	882	1,200	1,200	1,300
42-00 Postage & Freight	8	100	100	100
43-10 Water/Sewer	779	1,100	1,100	1,100
43-50 Electric	10,733	10,300	10,300	11,500
45-50 Insurance Costs	4,005	4,746	4,746	5,471
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	863	1,200	1,200	1,200
48-10 Promotional Activities	-	1,400	1,400	1,200
49-91 Instructor Fees	2,345	5,720	5,720	4,160
51-20 Office Equipment under \$1,000	107	300	300	-
51-30 Office Supplies	1,024	800	800	800
52-10 General Operating Supplies	137	3,100	3,100	4,100
52-70 Uniforms & Clothing Allowance	-	200	200	-
52-90 Equipment Under \$1,000	750	1,600	1,600	1,000
54-30 Employee Development	-	100	100	100
Subtotal	28,048	41,262	41,262	44,384
Total Costs	\$ 52,875	\$ 91,643	\$ 91,643	\$ 97,009

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	2021	2022	% Change	2023 EST
Tennis memberships	215	241	12%	225
Facility revenue	\$ 66,888	\$ 68,151	2%	\$ 60,000

BUDGET SUMMARY - TENNIS CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 33,575	\$ 38,320	\$ 38,320	\$ 47,750
Benefits	16,152	19,613	19,613	21,745
Operating	39,848	67,031	67,031	67,389
TOTAL	\$ 89,575	\$ 124,964	\$ 124,964	\$ 136,884

STAFFING ANALYSIS - TENNIS CENTER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Tennis Center Coordinator	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Parks & Recreation - Tennis Center
001-0595-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 31,136	\$ 36,820	\$ 36,820	\$ 46,250
14-00 Overtime	2,439	1,500	1,500	1,500
21-00 FICA	2,571	2,932	2,932	3,653
22-00 Employer Pension	2,956	4,790	4,790	5,969
23-00 Health/Life Insurance	9,502	10,633	10,633	10,778
24-00 Workers Compensation	1,123	1,258	1,258	1,345
Subtotal	49,727	57,933	57,933	69,495
Operating Expenditures:				
34-40 Contractual Services	\$ 4,029	\$ 5,325	\$ 5,325	\$ 6,877
40-10 Travel & Per Diem	-	100	100	100
43-10 Water/Sewer	6,986	6,200	6,200	7,400
43-50 Electric	14,185	15,800	15,800	15,800
45-50 Insurance Costs	4,165	4,946	4,946	5,702
46-10 Maintenance Contracts	-	5,500	5,500	2,500
46-30 Grounds Maintenance	432	3,000	3,000	3,000
46-40 Equipment R&M	1,206	3,500	3,500	3,850
47-10 Printing & Binding	70	500	500	500
47-30 Photocopies	671	1,000	1,000	1,000
48-10 Promotional Activities	95	2,500	2,500	2,300
51-20 Office Equipment under \$1,000	-	1,000	1,000	1,000
52-10 General Operating Supplies	8,009	9,500	9,500	14,700
52-70 Uniforms	-	100	100	-
54-10 Memberships/Periodicals	-	160	160	160
54-30 Employee Development	-	500	500	500
Capital Outlay:				
64-99 Machinery & Equipment	-	7,400	7,400	2,000
Subtotal	39,848	67,031	67,031	67,389
Total Costs	\$ 89,575	\$ 124,964	\$ 124,964	\$ 136,884

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 2024 Operating Budget

All Special Revenue Funds Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 937,436	\$ 1,198,928	\$ 1,198,928	\$ 792,999
Revenue:				
Operating Revenue	\$ 285,478	\$ 74,500	\$ 74,500	\$ 74,500
Interest/Other	5,104	850	850	11,700
Carry Forward Fund Balance	-	-	-	180,000
Total Revenue	290,582	75,350	75,350	266,200
Expenditures:				
Operating Expenditures	\$ 13,473	\$ 20,200	\$ 20,200	\$ 20,200
Capital Outlays	15,617	461,079	461,079	200,000
Total Expenditures	29,090	481,279	481,279	220,200
Increase (Decrease) in Fund Balance	261,492	(405,929)	(405,929)	46,000
Fund Balance, September 30	\$ 1,198,928	\$ 792,999	\$ 792,999	\$ 838,999

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

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

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 135,864	\$ 137,596	\$ 137,596	\$ 135,246
Revenue:				
Police Education Revenue	\$ 6,780	\$ 7,500	\$ 7,500	\$ 7,500
Interest Income	675	150	150	2,800
Total Revenue	7,455	7,650	7,650	10,300
Expenditures:				
Training Expenditures	\$ 5,723	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	5,723	10,000	10,000	10,000
Increase (Decrease) in Fund Balance	1,732	(2,350)	(2,350)	300
Fund Balance, September 30	\$ 137,596	\$ 135,246	\$ 135,246	\$ 135,546

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Law Enforcement Trust Fund - State
102-0321-421

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 62,467	\$ 152,150	\$ 152,150	\$ 150,550
Revenue:				
Forfeitures	\$ 89,808	\$ -	\$ -	\$ -
Interest Income	675	-	-	-
Total Revenue	90,483	-	-	-
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Donations	800	1,600	1,600	1,600
Total Expenditures	800	1,600	1,600	1,600
Increase (Decrease) in Fund Balance	89,683	(1,600)	(1,600)	(1,600)
Fund Balance, September 30	\$ 152,150	\$ 150,550	\$ 150,550	\$ 148,950

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Law Enforcement Trust Fund - Federal
106-0321-421

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 27,409	\$ 27,554	\$ 27,554	\$ 27,554
Revenue:				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest Income	145	-	-	-
Total Revenue	145	-	-	-
Expenditures:				
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	145	-	-	-
Fund Balance, September 30	\$ 27,554	\$ 27,554	\$ 27,554	\$ 27,554

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Police Impact Fees Fund
110-0321-421

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 97,831	\$ 132,939	\$ 132,939	\$ 157,989
Revenue:				
Impact Fees	\$ 50,133	\$ 25,000	\$ 25,000	\$ 25,000
Interest	592	50	50	2,500
Total Revenue	50,725	25,050	25,050	27,500
Expenditures:				
Capital - Vehicle & Equipment	\$ 15,617	\$ -	\$ -	\$ -
Total Expenditures	15,617	-	-	-
Increase (Decrease) in Fund Balance	35,108	25,050	25,050	27,500
Fund Balance, September 30	\$ 132,939	\$ 157,989	\$ 157,989	\$ 185,489

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Fire Impact Fees Fund
111-0322-422

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 289,619	\$ 368,231	\$ 368,231	\$ 102,477
Revenue:				
Impact Fees	\$ 76,956	\$ 15,000	\$ 15,000	\$ 15,000
Interest	1,656	325	325	2,000
Total Revenue	78,612	15,325	15,325	17,000
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ 281,079	\$ 281,079	\$ -
Total Expenditures	-	281,079	281,079	-
Increase (Decrease) in Fund Balance	78,612	(265,754)	(265,754)	17,000
Fund Balance, September 30	\$ 368,231	\$ 102,477	\$ 102,477	\$ 119,477

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Works Impact Fees Fund
112-0431-431

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 43,616	\$ 53,963	\$ 53,963	\$ 56,013
Revenue:				
Impact Fees	\$ 10,101	\$ 2,000	\$ 2,000	\$ 2,000
Interest	246	50	50	1,200
Total Revenue	10,347	2,050	2,050	3,200
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	10,347	2,050	2,050	3,200
Fund Balance, September 30	\$ 53,963	\$ 56,013	\$ 56,013	\$ 59,213

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Recreation Impact Fees Fund
113-0572-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 187,172	\$ 207,599	\$ 207,599	\$ 47,774
Revenue:				
Impact Fees	\$ 19,450	\$ 20,000	\$ 20,000	\$ 20,000
Interest	977	175	175	1,200
Carry Forward Fund Balance	-	-	-	180,000
Total Revenue	20,427	20,175	20,175	201,200
Expenditures:				
Capital - Heritage Park Improvements	\$ -	\$ 180,000	\$ 180,000	\$ 200,000
Total Expenditures	-	180,000	180,000	200,000
Increase (Decrease) in Fund Balance	20,427	(159,825)	(159,825)	1,200
Fund Balance, September 30	\$ 207,599	\$ 47,774	\$ 47,774	\$ 48,974

City of Lake Mary, Florida
Fiscal Year 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	180,000	20,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 180,000	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: Recreation Impact Fee Fund	180,000	20,000
Total Funding Source	\$ 180,000	\$ 20,000

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Lake Mary Cemetery Fund
118-0572-452

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 93,458	\$ 118,896	\$ 118,896	\$ 115,396
Revenue:				
Cemetery Sales	\$ 32,250	\$ 5,000	\$ 5,000	\$ 5,000
Interest/Other	138	100	100	2,000
Total Revenue	32,388	5,100	5,100	7,000
Expenditures:				
Postage & Freight	\$ -	\$ 100	\$ 100	\$ 100
Water	6,828	5,500	5,500	5,500
Grounds Maintenance	-	2,000	2,000	2,000
General Operating Supplies	122	1,000	1,000	1,000
Total Expenditures	6,950	8,600	8,600	8,600
Increase (Decrease) in Fund Balance	25,438	(3,500)	(3,500)	(1,600)
Fund Balance, September 30	\$ 118,896	\$ 115,396	\$ 115,396	\$ 113,796

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 2024 Operating Budget

Debt Service Fund Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ -	\$ -	\$ -	\$ -
Revenue and Other Sources:				
Transfers In - General Fund	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
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 2024 Operating Budget

All Capital Project Funds Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 2,994,965	\$ 3,253,880	\$ 3,253,880	\$ 1,963,319
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 1,539,073	\$ 5,027,600	\$ 5,027,600	\$ 3,384,250
Interest	15,294	2,050	2,050	18,000
Transfers In - General Fund	545,000	634,000	634,000	650,000
Carry Forward Fund Balance	-	-	-	5,173,500
Total Revenue and Other Sources	2,099,367	5,663,650	5,663,650	9,225,750
Expenditures:				
Capital Projects	\$ 1,840,452	\$ 6,546,211	\$ 6,546,211	\$ 8,992,400
Admin Projects	-	408,000	408,000	1,210,000
Total Expenditures	1,840,452	6,954,211	6,954,211	10,202,400
Increase (Decrease) in Fund Balance	258,915	(1,290,561)	(1,290,561)	(976,650)
Fund Balance, September 30	\$ 3,253,880	\$ 1,963,319	\$ 1,963,319	\$ 986,669

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Capital Project Funds

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 443,839	\$ 662,720	\$ 662,720	\$ 712,609
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 185,080	\$ 1,695,100	\$ 1,695,100	\$ 1,963,000
Transfers In - General Fund	545,000	634,000	634,000	650,000
Carry Forward Fund Balance	-	-	-	1,318,000
Total Revenue and Other Sources	730,080	2,329,100	2,329,100	3,931,000
Expenditures:				
Capital Projects	\$ 511,199	\$ 1,871,211	\$ 1,871,211	\$ 2,861,900
Administrative Projects	-	408,000	408,000	1,210,000
Total Expenditures	511,199	2,279,211	2,279,211	4,071,900
Increase (Decrease) in Fund Balance	218,881	49,889	49,889	(140,900)
Fund Balance, September 30	\$ 662,720	\$ 712,609	\$ 712,609	\$ 571,709

City of Lake Mary, Florida

Fiscal Year 2024 Operating Budget

Schedule of Capital Projects

Project Description	2023 Carry Forward	2024 Budget	Total Available Budget
General Government			
Computer Replacement	\$ -	\$ 35,000	\$ 35,000
Network Upgrade & Development	-	152,000	152,000
Subtotal	-	187,000	187,000
Police			
Laptop Computer Replacement	-	30,000	30,000
Radio Replacement	-	32,000	32,000
AED Replacement	-	5,400	5,400
Ballistic Shields	-	11,000	11,000
Body Cameras and Tasers - Axon	-	121,500	121,500
Subtotal	-	199,900	199,900
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
Thermal Imaging Cameras	-	10,000	10,000
Portable Radio Replacement	-	145,000	145,000
Bunker Gear Storage	-	8,000	8,000
Subtotal	-	238,000	238,000
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	250,000	46,000	296,000
Community Center Maintenance	-	15,000	15,000
Events Center Maintenance	-	50,000	50,000
Police Department Maintenance	32,000	162,000	194,000
Municipal Complex Maintenance	-	41,000	41,000
Subtotal	282,000	314,000	596,000
Parks and Recreation			
Sports Complex Improvements	-	325,000	325,000
Park Improvements	244,000	395,000	639,000
Tennis Center Improvements	360,000	265,000	625,000
Subtotal	604,000	985,000	1,589,000
Administrative Projects			
City Facilities - Roof Replacement	400,000	800,000	1,200,000
City Facilities - A/C Replacement	-	10,000	10,000
Subtotal	400,000	810,000	1,210,000
Total Capital Project Funds	\$ 1,318,000	\$ 2,753,900	\$ 4,071,900

City of Lake Mary, Florida
Fiscal Year 2024 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 five (25) desktop/laptop computers will be replaced in FY 2024.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	35,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 35,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Network Upgrade & Development
Dep/Div Name: Information Systems

Justification/Description/Location:

Network Development Upgrades (City Wi-Fi enhancement, PD Building Cellular Coverage; VOIP enhancements) - \$63,000; Cloud Off-site backups (On-premise servers and Office 365) - \$24,000 (This project would be earmarked to use ARPA Funds); City Cameras (City Hall, Events Center, and Community Center) - \$35,000 (This project would be earmarked to use the ARPA Funds); City-Wide FOB Door System - \$30,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	152,000
Total	\$ -	\$ 152,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	152,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 152,000

City of Lake Mary, Florida
Fiscal Year 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	30,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 30,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	30,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 30,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Radio Replacement
Dep/Div Name: Police

Justification/Description/Location:

Due to age, replace three (3) in-car radios (\$5,200 each) and three (3) portable radios (\$5,444 each) in FY 2024.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	32,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 32,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 321
Project Title: AED Replacement
Dep/Div Name: Police

Justification/Description/Location:

With the lifespan of each AED needing replacement within seven (7) to ten (10) years, the Police Department is requesting to replace three (3) AED's in FY 2024 with a unit cost of \$1,800. This replacement cycle may not be exact due to different replacement requirement dates however, we would not put new expensive batteries in units about to leave serviceability.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	5,400
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 5,400

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	5,400
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 5,400

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Ballistic Shields
Dep/Div Name: Police

Justification/Description/Location:

Purchase two (2) new rifle rated (NIJ Lv 3) ballistic shields in FY 2024. These shields will be utilized in the field by patrol units. Such shields are imperative when faced with active shooters, officer rescues, hostage situations and other critical incidents. Shield cost is \$5,500 each.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	11,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 11,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	11,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 11,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Body Cameras and Tasers - Axon
Dep/Div Name: Police

Justification/Description/Location:

Replace forty (40) Digital Ally body worn cameras in FY 2024 due to their age, limited capability, and wear of camera parts to include the battery. Digital Ally will no longer provide support for the Vu Vault software the department is currently using to categorize and store body camera video. The body cameras will be replaced with forty (40) Axon AB3 body cameras with cloud-based video storage, redaction assistant software, auto-transcribe service, auto-tagging license, and community request license. This package will also replace forty (40) X26P Tasers, which have become obsolete technology and will be unsupported by Axon in the near future. The X26P Tasers will be replaced with forty (40) Taser 7, which is the next generation of Taser and includes training/duty cartridges, training equipment, and five instructor vouchers. A total package cost of \$607,500 (five (5) year payment installment of \$121,500).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	121,500
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 121,500

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	121,500
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 121,500

City of Lake Mary, Florida
Fiscal Year 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	20,000
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	45,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 45,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Portable Radio Replacement
Dep/Div Name: Fire

Justification/Description/Location:

Our current portable radios are in need of replacement. They were purchased over ten (10) years ago and are reaching the end of their service life. This includes future serviceability and technology upgrades. A total cost of \$290,000 (two (2) year payment installment of \$145,000 beginning in FY 2024).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	145,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 145,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	145,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 145,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Bunker Gear Storage
Dep/Div Name: Fire

Justification/Description/Location:

Improper gear storage can limit the lifespan of structural firefighting gear. Structural firefighting gear should be stored in a clean, dry, well-ventilated setting away from direct sunlight or UV lights. The Fire Department's 2022-2027 Strategic Plan aimed to determine the level of compliance with industry standards on cancer free initiatives for firefighters. As part of that process, the State Fire Marshal's Office conducted a health & safety inspection of the fire department. The bunker gear storage at station 33 and 37 were noted as areas of improvement which would enhance the cancer prevention program for our firefighters.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	8,000
Total	\$ -	\$ 8,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	20,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	32,000	-
Total	\$ 32,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 519
Project Title: City Hall Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Update HVAC controls - \$34,000 (This project would be earmarked to use ARPA Funds);
 Mayor/Commissioner chair replacement - \$12,000; Install new generator for full building back-up - \$250,000
 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	250,000	34,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	12,000
Total	\$ 250,000	\$ 46,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	250,000	46,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 250,000	\$ 46,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Community Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Interior painting to the Community Center Building - \$15,000.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	15,000
Total	\$ -	\$ 15,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Events Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Carpet removal/replacement (current carpet is worn and beyond repair in main ballroom) - \$35,000;
 Replace drapery in ballroom to acoustical drapes and to match new carpet - \$15,000.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	50,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 50,000

City of Lake Mary, Florida
Fiscal Year 2024 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 - \$30,000; Replacement of kitchen appliances - \$12,000; Squad room renovation (replace cubicles, lighting, desk and chairs) - \$50,000; Storage canopy over evidence bay - \$90,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	90,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	32,000	72,000
Total	\$ 32,000	\$ 162,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	32,000	162,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 32,000	\$ 162,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Municipal Complex Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replace boiler #1 - \$17,000; Update HVAC Controls (Phase II) - \$24,000.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	41,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 41,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	41,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 41,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Sports Complex Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Add two (2) Single Lane Batting Tunnels @ Ballfields - \$25,000 (50/50 project match w/ LMLL); Upgrade the concession stand to include new cantilever roof creating covered space and seating areas - \$300,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	300,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ -	\$ 325,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	325,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 325,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Park Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Complete Stairstep Parks. This would include Pickleball Courts (renovate basketball court on Country Club to 6 new pickleball courts), Playground in park at Community Center, improve Kiddie Park to Greenspace with minimal parking - \$350,000 (This project would be earmarked to use ARPA Funds); Removal and replacement of pavilion upper framework & shade cover (damaged framework) at Trailblazer Park - \$20,000; Installation of new entry gate and fencing with "National Park" styling at Liberty Park - \$244,000 (This project would be earmarked to use ARPA Funds); four (4) pole mounted AEDs for various parks - \$25,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	244,000	350,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	45,000
Total	\$ 244,000	\$ 395,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	244,000	395,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 244,000	\$ 395,000

City of Lake Mary, Florida
Fiscal Year 2024 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 - \$475,000; Tennis center fence replacement - \$150,000. These projects would be earmarked to use ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	360,000	265,000
Total	\$ 360,000	\$ 265,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	360,000	265,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 360,000	\$ 265,000

City of Lake Mary, Florida
Fiscal Year 2024 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 2024, the reserve would be used for roof replacement at the Police Station (\$400,000), Municipal Services Complex (\$400,000), and the Events Center (\$400,000). Finally, an A/C unit (\$10,000) is scheduled for the IT server room. These projects would be earmarked to use ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	400,000	810,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 400,000	\$ 810,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	400,000	810,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 400,000	\$ 810,000

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

One-Cent Infrastructure Sales Tax Fund

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 2,551,126	\$ 2,591,160	\$ 2,591,160	\$ 1,250,710
Revenue:				
Intergovernmental Revenue	\$ 1,353,993	\$ 3,332,500	\$ 3,332,500	\$ 1,421,250
Interest	15,294	2,050	2,050	18,000
Carry Forward Fund Balance	-	-	-	3,855,500
Total Revenue	1,369,287	3,334,550	3,334,550	5,294,750
Expenditures:				
Rinehart Road Improvement Project	\$ 36,170	\$ 750,000	\$ 750,000	\$ 1,000,000
Downtown Improvement Project	102,418	3,675,000	3,675,000	3,730,500
Cold Mix/Street Reconstruction Project	1,190,665	250,000	250,000	1,300,000
Sidewalk Improvement Project	-	-	-	100,000
Total Expenditures	1,329,253	4,675,000	4,675,000	6,130,500
Increase (Decrease) in Fund Balance	40,034	(1,340,450)	(1,340,450)	(835,750)
Fund Balance, September 30	\$ 2,591,160	\$ 1,250,710	\$ 1,250,710	\$ 414,960

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Rinehart Road Improvement Project
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 Boulevard, the right-hand turn lane into Crystal Lake Elementary School, the left-hand turn lane onto Wallace Court, and other intersection improvements that 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 2023	2024
Land	-	-
Building	-	-
Construction	750,000	250,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 750,000	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	750,000	250,000
Total Funding Source	\$ 750,000	\$ 250,000

City of Lake Mary, Florida
Fiscal Year 2024 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 North Country Club Road from Lake Mary Boulevard to the Events Center (Alma Avenue), on East Wilbur Avenue from Country Club to Second Street, and on East Lakeview Avenue 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 2023	2024
Land	-	-
Building	-	-
Construction	2,195,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 2,195,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	2,195,000	-
Total Funding Source	\$ 2,195,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2024 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 West Crystal Lake Avenue, approximately twelve (12) angle parking spaces, sidewalks, and landscape improvements on East Lakeview Avenue, parking in front of Kiddie Park on East Lake Mary Avenue, and parking and landscape improvements on West Lake Mary Avenue. Milling and repaving of the affected roadways will also be completed.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	562,500	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 562,500	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	562,500	-
Total Funding Source	\$ 562,500	\$ -

City of Lake Mary, Florida
Fiscal Year 2024 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 North Country Club Road and Wilbur Avenue into a four (4) 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 2023	2024
Land	-	-
Building	-	-
Construction	348,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 348,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	348,000	-
Total Funding Source	\$ 348,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal

Dep/Div Number: 432

Project Title: Country Club Road Streetscape Improvements

Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

In an effort to improve the City's experience for residents, visitors, and businesses, this project will provide for an enhanced streetscape along North Country Club Road from Lakeview Avenue to the Events Center (Alma Avenue). Elements of the streetscape project may include: new landscaping - including street trees, understory planting (ground landscaping), and above-ground planting (planter boxes and hanging baskets). There would also be sidewalk enhancements and site furnishings (pedestrian amenities and functional elements that could include seating, bicycle racks, safety bollards, flower stands, gateway monuments, public art, trash receptacles, and wayfinding signage).

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	625,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 625,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	625,000
Total Funding Source	\$ -	\$ 625,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Street Reconstruction Project
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 2024 International Parkway has been identified through our pavement network inspections as needing to be paved. Pavement network inspections by a consulting engineer are scheduled every two (2) to three (3) years.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	1,300,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 1,300,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	1,300,000
Total Funding Source	\$ -	\$ 1,300,000

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 432
Project Title: Sidewalk Improvement Project
Dep/Div Name: Streets/Sidewalks

Justification/Description/Location:

Grinding and replacement of sidewalks are to ensure that they are maintained in a safe and structurally sound condition. In FY 2024 several neighborhoods, identified through our regular inspections, are planned to have sidewalk rehabilitation done.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	100,000
Total Funding Source	\$ -	\$ 100,000



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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 2024 Operating Budget

Water & Sewer Fund Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 15,091,568	\$ 14,781,353	\$ 14,781,353	\$ 11,251,429
Revenue:				
Water Sales	\$ 2,677,540	\$ 2,625,000	\$ 2,625,000	\$ 2,650,000
New Installations	5,975	3,000	3,000	4,500
Turn-Ons	4,566	5,000	5,000	5,000
Turn-Offs	10,885	9,000	9,000	9,000
Penalties	90,138	80,000	80,000	85,000
After Hour Calls	225	-	-	-
Sewer Sales	2,595,369	2,560,000	2,560,000	2,575,000
Reclaimed Water	446,970	425,000	425,000	435,000
Interest	76,828	30,000	30,000	175,000
Water Impact Fees	133,713	50,000	50,000	50,000
Sewer Impact Fees	53,853	10,000	10,000	10,000
Intergovernmental Revenue	-	-	-	800,000
Misc Revenues	611,425	450,000	450,000	760,000
Carry Forward Fund Balance	-	-	-	1,190,000
Total Revenues	6,707,487	6,247,000	6,247,000	8,748,500
Amt Restricted for Water/Sewer Projects	1,504,813	1,692,378	1,692,378	1,692,378
Total Revenues and Balances	23,303,868	22,720,731	22,720,731	21,692,307
Expenses:				
Water Treatment	\$ 1,285,105	\$ 1,685,114	\$ 1,685,114	\$ 1,973,833
Water Dist./WW Collection	1,092,017	1,314,041	1,314,041	1,374,708
Utility Billing	180,870	249,769	249,769	275,573
Water/Sewer Projects	561,492	2,573,000	2,573,000	3,320,000
Wholesale Reclaimed Water	274,413	390,000	390,000	375,000
Wholesale Sewer Treatment	2,086,240	2,215,000	2,215,000	2,250,000
Transfers Out:				
To General Fund	1,350,000	1,350,000	1,350,000	1,350,000
Total Expenses	6,830,137	9,776,924	9,776,924	10,919,114
Increase (Decrease) in Fund Balance	(122,650)	(3,529,924)	(3,529,924)	(2,170,614)
Amt Restricted for Water/Sewer Projects	1,692,378	1,692,378	1,692,378	1,692,378
Fund Balance, September 30	\$ 14,781,353	\$ 11,251,429	\$ 11,251,429	\$ 9,080,815

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	2021	2022	% Change	2023 EST
Billions of gallons of water treated	1,242	1,275	3%	1,275
Fluoride used (pounds)	31,948	32,836	3%	32,000
Chlorine used (gallons)	25,093	15,498	-38%	15,000
Hydrogen Peroxide (gallons)	12,352	26,676	116%	26,000
System bacterial samples taken	272	278	2%	270
Plant inspections conducted	48	48	0%	48
Generator #1 exercised (times)	18	19	6%	20
Generator #2 exercised (times)	32	53	66%	50
Complaints received (water quality/pressure)	4	2	-50%	3

BUDGET SUMMARY - WATER TREATMENT	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 217,712	\$ 219,580	\$ 219,580	\$ 231,650
Benefits	78,392	90,413	90,413	93,678
Operating	989,001	1,375,121	1,375,121	1,648,505
TOTAL	\$ 1,285,105	\$ 1,685,114	\$ 1,685,114	\$ 1,973,833

STAFFING ANALYSIS - WATER TREATMENT	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Chief Water Plant Operator	1	1	1	1
Water Plant Operator "B"	0	0	1	1
Water Plant Operator "C"	3	3	2	2
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Works - Water Treatment Plant
401-0434-434

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 209,691	\$ 204,580	\$ 204,580	\$ 216,650
14-00 Overtime	8,021	15,000	15,000	15,000
21-00 FICA	15,394	16,798	16,798	17,722
22-00 Employer Pension	21,777	27,448	27,448	28,957
23-00 Health/Life Insurance	37,952	42,532	42,532	43,113
24-00 Workers Compensation	3,269	3,635	3,635	3,886
Subtotal	296,104	309,993	309,993	325,328
Operating Expenditures:				
31-00 Professional Services	\$ 113,668	\$ 75,000	\$ 75,000	\$ 125,000
34-40 Contractual Services	56,922	289,325	289,325	321,495
40-10 Travel & Per Diem	-	1,425	1,425	2,420
41-10 Telephone & Fax	5,001	5,500	5,500	5,500
42-00 Postage & Freight	16	250	250	250
43-10 Water/Sewer	3,661	14,000	14,000	10,000
43-50 Electric	416,712	516,000	516,000	485,000
44-60 Vehicle Rental	737	3,771	3,771	982
45-50 Insurance Costs	146,311	176,063	176,063	206,953
46-20 Repair & Maint/Buildings	1,250	-	-	-
46-30 Plant & Pump	66,166	155,000	155,000	205,000
46-40 Equipment R&M	4,512	5,000	5,000	10,000
46-50 Vehicle Maintenance	2,796	3,000	3,000	3,500
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	491	350	350	500
52-10 General Operating Supplies	9,066	12,500	12,500	14,700
52-20 Vehicle Fuel Charges	1,983	3,600	3,600	3,600
52-40 Chemicals	150,682	91,500	91,500	230,000
52-50 Licenses	6,349	6,500	6,500	6,500
52-70 Uniforms & Clothing Allowance	907	1,071	1,071	1,315
52-90 Equipment under \$1,000	457	1,000	1,000	1,000
54-10 Memberships/Periodicals	669	966	966	1,090
54-30 Employee Development	645	800	800	1,200
Capital Outlay:				
64-99 Machinery & Equipment	-	10,000	10,000	10,000
Subtotal	989,001	1,375,121	1,375,121	1,648,505
Total Costs	\$ 1,285,105	\$ 1,685,114	\$ 1,685,114	\$ 1,973,833

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 staff.
6. Prepare a heavy equipment operator training initiative for Public Works staff.

PERFORMANCE MEASURES	2021	2022	% Change	2023 EST
New meters installed	25	20	-20%	25
Meter replacements	498	147	-70%	200
Line locations provided	3,654	4,142	13%	4,500
Lift station inspections performed	1,698	1,724	2%	1,750
Water line breaks repaired	90	112	24%	100
Water lines installed (feet)	109	43	-61%	50

BUDGET SUMMARY - WATER DISTRIBUTION/WASTEWATER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 398,183	\$ 453,935	\$ 453,935	\$ 462,130
Benefits	161,627	195,917	195,917	199,481
Operating	532,207	664,189	664,189	713,097
TOTAL	\$ 1,092,017	\$ 1,314,041	\$ 1,314,041	\$ 1,374,708

STAFFING ANALYSIS - WATER DISTRIBUTION/WASTEWATER	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

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

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 380,124	\$ 435,255	\$ 435,255	\$ 441,450
14-00 Overtime	13,942	14,000	14,000	16,000
17-00 Incentive Pay	4,117	4,680	4,680	4,680
21-00 FICA	28,032	34,727	34,727	35,353
22-00 Employer Pension	40,270	56,742	56,742	57,767
23-00 Health/Life Insurance	85,465	95,696	95,696	97,004
24-00 Workers Compensation	7,860	8,752	8,752	9,357
Subtotal	559,810	649,852	649,852	661,611
Operating Expenditures:				
34-40 Contractual Services	\$ 100,159	\$ 92,431	\$ 92,431	\$ 116,744
40-10 Travel & Per Diem	-	3,850	3,850	3,850
41-10 Telephone & Fax	19,174	22,000	22,000	22,000
43-10 Water/Sewer	3,167	4,500	4,500	4,500
43-50 Electric	27,942	28,000	28,000	29,000
43-70 Gas	2,071	4,500	4,500	4,500
44-30 Equipment Rental	1,738	4,000	4,000	5,000
44-60 Vehicle Rental	116,995	118,051	118,051	106,469
45-50 Insurance Costs	24,283	28,778	28,778	37,224
46-20 Repair & Maint/Buildings	905	2,500	2,500	5,000
46-30 R&M Water/Sewer System	147,636	235,000	235,000	250,000
46-40 Equipment R&M	4,867	5,000	5,000	10,000
46-50 Vehicle Maintenance	27,359	38,000	38,000	38,000
46-60 Vehicle Maint/Contract	3,095	10,000	10,000	10,000
52-10 General Operating Supplies	15,328	27,500	27,500	30,000
52-20 Vehicle Fuel Charges	29,476	34,000	34,000	34,000
52-50 Permit Fees	371	1,200	1,200	1,200
52-70 Uniforms & Clothing Allowance	1,575	2,379	2,379	3,110
52-90 Equipment under \$1,000	-	1,000	1,000	1,000
54-30 Employee Development	1,520	1,500	1,500	1,500
Capital Outlay:				
64-99 Machinery & Equipment	4,546	-	-	-
Subtotal	532,207	664,189	664,189	713,097
Total Costs	<u>\$ 1,092,017</u>	<u>\$ 1,314,041</u>	<u>\$ 1,314,041</u>	<u>\$ 1,374,708</u>

UTILITY BILLING

PROGRAM SUMMARY

The Utility Billing Division 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	2021	2022	% Change	2023 EST
Auto-Draft payments	18,894	21,217	12%	21,500
Customer Initiated Bill Pay Service	12,511	13,561	8%	14,000
Service Orders	2,483	1,891	-24%	2,000
Cut-offs for non-payment	179	515	188%	550
Utility refund checks	277	334	21%	350
Paperless billing customers per month	1,117	1,329	19%	1,500

BUDGET SUMMARY - UTILITY BILLING	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 37,958	\$ 75,520	\$ 75,520	\$ 82,350
Benefits	26,932	36,875	36,875	38,569
Operating	115,980	137,374	137,374	154,654
TOTAL	\$ 180,870	\$ 249,769	\$ 249,769	\$ 275,573

STAFFING ANALYSIS - UTILITY BILLING	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 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 2024 Operating Budget

Public Works - Utility Billing
401-0436-436

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 37,958	\$ 74,520	\$ 74,520	\$ 81,350
14-00 Overtime	-	1,000	1,000	1,000
21-00 FICA	2,919	5,778	5,778	6,300
22-00 Employer Pension	4,717	9,440	9,440	10,294
23-00 Health/Life Insurance	18,947	21,266	21,266	21,556
24-00 Workers Compensation	349	391	391	419
Subtotal	64,890	112,395	112,395	120,919
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,500	\$ 17,500	\$ 17,500	\$ 18,500
34-40 Contractual Services	18,162	22,800	22,800	25,200
40-10 Travel & Per Diem	-	425	425	425
41-10 Telephone & Fax	173	425	425	425
42-00 Postage & Freight	23,001	28,000	28,000	28,000
44-60 Vehicle Rental	529	705	705	705
45-50 Insurance Costs	549	649	649	749
46-10 Maintenance Contracts	43,684	41,420	41,420	54,000
46-50 Vehicle Maintenance	2,095	2,200	2,200	2,500
46-60 Vehicle Maint/Contract	-	300	300	300
46-70 Other R&M	-	600	600	1,000
47-10 Printing & Binding	10,975	15,500	15,500	15,500
47-30 Photocopies	161	600	600	600
51-30 Other Office Supplies	861	1,500	1,500	2,000
52-20 Vehicle Fuel Charges	1,290	3,000	3,000	3,000
52-70 Uniforms	-	350	350	350
52-90 Equipment under \$1,000	-	1,000	1,000	1,000
54-30 Employee Development	-	400	400	400
Subtotal	115,980	137,374	137,374	154,654
Total Costs	\$ 180,870	\$ 249,769	\$ 249,769	\$ 275,573

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Schedule of Capital Projects

Project Description	2023 Carry Forward	2024 Budget	Total Available Budget
WTP Sodium Hypochlorite Tank Replacement	\$ 45,000	\$ 5,000	\$ 50,000
WTP Control/Component Upgrades	-	50,000	50,000
WTP Production Well LM-7	600,000	-	600,000
WTP Electrical Upgrades	-	500,000	500,000
Commercial Meter Testing and Repair	-	50,000	50,000
Equipment Storage Canopy	30,000	-	30,000
Lift Station Control Panel Upgrade	275,000	275,000	550,000
Lift Station Emergency Generator	120,000	-	120,000
Lift Station Pump Maintenance & Replacement	-	50,000	50,000
Sewer and Reuse Implementation	-	250,000	250,000
Septic to Sewer Conversion	-	800,000	800,000
Water Main Valves Additions	120,000	-	120,000
Water Service Line Replacements	-	150,000	150,000
Total Water & Sewer Fund Projects	<u>\$ 1,190,000</u>	<u>\$ 2,130,000</u>	<u>\$ 3,320,000</u>

City of Lake Mary, Florida
Fiscal Year 2024 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) to 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	45,000	5,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 45,000	\$ 5,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	45,000	5,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 45,000	\$ 5,000

City of Lake Mary, Florida
Fiscal Year 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	600,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 600,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 434
Project Title: WTP Electrical Upgrades
Dep/Div Name: Water Treatment

Justification/Description/Location:

The original portion of the water treatment plant includes the high service pumps that pressurize the entire City. The electrical components that supply power to these pumps has surpassed the useful life of the equipment. Components have begun to fail and are no longer serviceable nor permitted by current codes. This project will be to replace all electrical components of the original water treatment plant with components that meet current standards.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	500,000
Total	\$ -	\$ 500,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	500,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 500,000

City of Lake Mary, Florida
Fiscal Year 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	30,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 30,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	30,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 30,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2024 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 FY 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 FY 2021, four (4) panels were replaced in FY 2022, four (4) panels are being replaced in FY 2023, and we plan to replace four (4) panels in FY 2024. As control panels are a very long lead-time item, the design and bidding of each year's project begins a year in advance. The lift stations planned in FY 2024 include Eagle Claw, Manderley, Tuscany, and Woodbridge.

Category	Projected Carry Forward 2023	2024
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 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	120,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 120,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Sewer and Reuse Implementation
Dep/Div Name: Water/Wastewater

Justification/Description/Location:

To address environmental concerns related to septic systems and to improve the quality of life for all residents, properties on septic adjacent to existing sewer will be provided a sewer stub out. In conjunction with providing central sewer, reclaimed water will also be provided in areas where new sewer service is constructed.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	250,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal
Dep/Div Number: 435
Project Title: Septic to Sewer Conversion
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. This project would be earmarked to use ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	800,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 800,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	800,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 800,000

City of Lake Mary, Florida
Fiscal Year 2024 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 Road, Lake Mary Boulevard, Longwood Lake Mary Road, and Country Club Road. 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 2023	2024
Land	-	-
Building	-	-
Construction	120,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 120,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 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 2023	2024
Land	-	-
Building	-	-
Construction	-	150,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 150,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	150,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 150,000



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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 2024 Operating Budget

Stormwater Utility Fund Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 703,325	\$ 875,243	\$ 875,243	\$ 810,618
Revenue:				
Stormwater Fee	\$ 423,477	\$ 425,000	\$ 425,000	\$ 425,000
Intergovernmental Revenue	120,421	1,875,000	1,875,000	625,000
Interest	14,721	625	625	10,000
Carry Forward Fund Balance	-	-	-	1,657,862
Total Revenues	558,619	2,300,625	2,300,625	2,717,862
Expenses:				
Operating Expenses	\$ 266,280	\$ 490,250	\$ 490,250	\$ 489,797
Lake Mary Ave Stormwater Park	-	375,000	375,000	375,000
Crystal Gardens Development	120,421	1,500,000	1,500,000	1,282,862
Country Club Stormwater Improvements	-	-	-	625,000
Total Expenses	386,701	2,365,250	2,365,250	2,772,659
Increase (Decrease) in Fund Balance	171,918	(64,625)	(64,625)	(54,797)
Fund Balance, September 30	\$ 875,243	\$ 810,618	\$ 810,618	\$ 755,821

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	2021	2022	% Change	2023 EST
Inventory of Stormwater (SW) structures, inspection and maintenance (numbers)	155	142	-8%	150
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	39	35	-10%	35
Number of construction sites inspected	412	366	-11%	400

BUDGET SUMMARY - STORMWATER UTILITY	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 135,850	\$ 142,250	\$ 142,250	\$ 140,210
Benefits	45,718	53,342	53,342	53,457
Operating	84,712	294,658	294,658	296,130
TOTAL	\$ 266,280	\$ 490,250	\$ 490,250	\$ 489,797

STAFFING ANALYSIS - STORMWATER UTILITY	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
City Engineer	1	1	1	1
Public Works Maintenance Specialist	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Public Works - Stormwater Utility
402-0437-437

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 133,441	\$ 138,890	\$ 138,890	\$ 136,850
14-00 Overtime	1,365	1,800	1,800	1,800
17-00 Education Incentives	1,044	1,560	1,560	1,560
21-00 FICA	9,691	10,883	10,883	10,727
22-00 Employer Pension	14,010	17,782	17,782	17,527
23-00 Health/Life Insurance	18,947	21,266	21,266	21,556
24-00 Workers Compensation	3,070	3,411	3,411	3,647
Subtotal	181,568	195,592	195,592	193,667
Operating Expenditures:				
31-21 NPDES Requirements	\$ 9,788	\$ 18,800	\$ 18,800	\$ 20,000
31-22 Street Sweeping/Cleaning	6,508	21,500	21,500	21,500
31-24 Drainage Maintenance	34,963	210,000	210,000	210,000
31-25 TMDL Monitoring	7,968	8,000	8,000	8,000
34-40 Contractual Services	2,135	1,600	1,600	1,600
40-10 Travel & Per Diem	577	2,075	2,075	2,100
41-10 Telephone & Fax	989	1,400	1,400	1,400
43-50 Electric	359	500	500	500
44-60 Vehicle Rental	8,543	9,561	9,561	9,561
45-50 Insurance Costs	484	550	550	634
46-50 Vehicle Maintenance	2,501	9,200	9,200	9,200
46-60 Vehicle Maint/Contract	-	400	400	400
48-10 Promotional Activities	1,287	2,000	2,000	2,000
52-10 General Operating Supplies	-	1,100	1,100	1,100
52-20 Vehicle Fuel Charges	6,692	6,000	6,000	6,000
52-50 Licenses	-	355	355	355
52-70 Uniforms	238	477	477	640
54-10 Memberships/Periodicals	1,680	1,140	1,140	1,140
Subtotal	84,712	294,658	294,658	296,130
Total Costs	\$ 266,280	\$ 490,250	\$ 490,250	\$ 489,797

City of Lake Mary, Florida
Fiscal Year 2024 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 Avenue. 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 ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	375,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 375,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
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 2024 Capital Budget Proposal****Dep/Div Number: 437****Project Title: Crystal Gardens 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 parcels running northwest from East Crystal Lake Avenue to West Lake Mary Avenue. 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 1 & 2 located between East Crystal Lake Avenue and East Wilbur Avenue, 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 ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	1,282,862	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 1,282,862	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	1,282,862	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 1,282,862	\$ -

City of Lake Mary, Florida
Fiscal Year 2024 Capital Budget Proposal
Dep/Div Number: 437
Project Title: Country Club Stormwater Improvements
Dep/Div Name: Stormwater Utility

Justification/Description/Location:

Stormwater management enhancements would include curb and gutter, stormwater inlets and pipes, plantings, permeable paving, and other facilities to control, detain and infiltrate stormwater. This project would be earmarked to use ARPA Funds.

Category	Projected Carry Forward 2023	2024
Land	-	-
Building	-	-
Construction	-	625,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 625,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2023	2024
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	625,000
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 625,000



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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 2024 Operating Budget

Vehicle Maintenance Fund Summary

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Fund Balance, October 1	\$ 2,209,937	\$ 3,408,664	\$ 3,408,664	\$ 4,059,846
Revenue:				
Vehicle Rental Income	\$ 1,153,594	\$ 1,227,920	\$ 1,227,920	\$ 1,263,434
Vehicle Maintenance Fees	153,205	160,500	160,500	150,500
Contracted Maintenance	22,079	50,000	50,000	40,000
Intergovernmental Revenue	-	1,000,000	1,000,000	500,000
Interest	22,425	2,700	2,700	50,000
Sale of Assets	108,796	50,000	50,000	50,000
Misc and Interfund Acquisitions	14,040	-	-	-
Transfer In - General Fund	100,000	-	-	-
Carry Forward Fund Balance	-	-	-	377,800
Total Revenues	1,574,139	2,491,120	2,491,120	2,431,734
Expenditures:				
Maintenance Operations	\$ 278,426	\$ 328,038	\$ 328,038	\$ 354,836
Vehicle Replacements	96,986	1,511,900	1,511,900	1,590,000
Total Expenditures	375,412	1,839,938	1,839,938	1,944,836
Increase (Decrease) in Fund Balance	1,198,727	651,182	651,182	486,898
Fund Balance, September 30	\$ 3,408,664	\$ 4,059,846	\$ 4,059,846	\$ 4,546,744

VEHICLE MAINTENANCE

PROGRAM SUMMARY

This program provides both preventive 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	2021	2022	% Change	2023 EST
P.M. inspections performed	644	604	-6%	644
Sublet repairs	23	15	-35%	23
Vehicles & equipment serviced	895	801	-11%	900
Unscheduled repairs made	192	197	3%	198
Oil changes performed	297	292	-2%	298
Brake jobs	24	18	-25%	24
Tires changed/balanced	116	110	-5%	120
Transmission services performed	10	-	-100%	5

BUDGET SUMMARY - VEHICLE MAINTENANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Salaries	\$ 155,490	\$ 163,010	\$ 163,010	\$ 167,700
Benefits	59,238	67,599	67,599	69,177
Operating	63,698	97,429	97,429	117,959
TOTAL	\$ 278,426	\$ 328,038	\$ 328,038	\$ 354,836

STAFFING ANALYSIS - VEHICLE MAINTENANCE	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 ADJUSTED BUDGET	2024 BUDGET
Fleet Supervisor	1	1	1	1
Mechanic	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2024 Operating Budget

Vehicle Maintenance
501-0490-491

Description	2022 Actual	2023 Original Budget	2023 Adjusted Budget	2024 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 151,481	\$ 159,160	\$ 159,160	\$ 163,850
14-00 Overtime	877	1,250	1,250	1,250
17-00 Educational Incentives	3,132	2,600	2,600	2,600
21-00 FICA	11,072	12,471	12,471	12,830
22-00 Employer Pension	17,148	20,377	20,377	20,963
23-00 Health/Life Insurance	28,448	31,899	31,899	32,335
24-00 Workers Compensation	2,570	2,852	2,852	3,049
Subtotal	214,728	230,609	230,609	236,877
Operating Expenditures:				
34-40 Contractual Services	\$ 20,979	\$ 55,187	\$ 55,187	\$ 66,812
40-10 Travel & Per Diem	-	750	750	1,710
41-10 Telephone & Fax	827	1,400	1,400	1,400
43-10 Water/Sewer	275	500	500	500
43-50 Electric	4,931	3,500	3,500	6,000
43-70 Gas	2,071	4,000	4,000	4,500
44-60 Vehicle Rental	11,035	2,796	2,796	2,796
45-50 Insurance Costs	3,842	4,546	4,546	5,241
46-10 Maintenance Contracts	1,500	3,250	3,250	3,250
46-50 Vehicle Maintenance	2,581	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	-	500	500	500
51-30 Office Supplies	180	500	500	500
52-10 General Operating Supplies	11,834	6,000	6,000	6,000
52-20 Vehicle Fuel Charges	1,863	2,000	2,000	2,000
52-70 Uniforms	609	750	750	1,000
52-90 Equipment under \$1,000	1,171	2,000	2,000	3,000
54-30 Employee Development	-	750	750	750
Capital Outlay:				
64-99 Machinery & Equipment	-	4,000	4,000	7,000
Subtotal	63,698	97,429	97,429	117,959
Total Costs	\$ 278,426	\$ 328,038	\$ 328,038	\$ 354,836

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2024**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2024	2025	2026	2027	2028
109	17 FORD ESCAPE	3/6/2017	431	PW ADMIN		31,400			
69	05 KUBOTA TRACTOR L34	1/21/2005	432	STREETS		60,000			
70	05 KUBOTA TRACTOR M9000	1/31/2005	432	STREETS					
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		15,500			
100	15 TORO 5000 SERIES Z MASTER MOWER	1/6/2015	432	STREETS		15,500			
102	15 MORBARK CHIPPER	3/4/2016	432	STREETS					57,750
104	17 CATERPILLAR LOADER	2/19/2017	432	STREETS					375,400
111	18 WANCO ARROW/MESSAGE TRAILER	2/19/2018	432	STREETS					26,400
113	18 FORD F-550 FORESTRY BUCKET TRUCK	1/22/2019	432	STREETS					
117	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
118	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
134	95 CATERPILLAR LOADER	1/1/1995	432	STREETS					
119	20 CATERPILLAR 289D COMPACT TRACK LOADER	8/27/2020	432	STREETS					
121	21 FORD F-350 4x4 D	11/1/2021	432	STREETS					
122	21 FORD F-350	6/11/2021	432	STREETS					
130	23 BRUSH CUTTER	4/7/2023	432	STREETS					
85	13 FORD F-150 PICK-UP 4X2 GAS	5/8/2013	434	WATER PLANT	43,300				
86	13 TORO WORKMAN	2/13/2013	434	WATER PLANT					
61	04 CROSLEY TRAILER (SKID STEER, MINI HOE)	1/28/2003	435	WATER DIST				26,400	
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					
91	14 FORD F-250	5/20/2014	435	WATER DIST					
95	14 FREIGHTLINER VAC-CON	6/30/2014	435	WATER DIST			391,200		
96	15 F-450 CRANE TRUCK 4X4 GAS	7/30/2015	435	WATER DIST		130,100			
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	55,600				
110	18 FORD F-250 4X2 GAS	9/20/2018	435	WATER DIST			61,300		
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			63,300		
116	18 GENERATOR TRAILER	5/11/2018	435	WATER DIST					
128	20 CATERPILLAR BACKHOE	6/2/2021	435	WATER DIST					
92	14 FORD F-150 PICK-UP GAS	4/9/2014	436	UTIL BILLING		45,500			
108	14 FORD F-150 4X4 CREW CAB GAS	6/6/2014	437	STORMWATER		71,300			
123	21 FORD F-350	7/20/2021	437	STORMWATER					
101	15 FORD F-250 4X4 GAS	6/4/2015	490	FLEET		69,600			
401	14 FORD F-150 4X2 GAS	3/27/2014	490	FLEET		45,500			
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	55,600				
103	16 FORD F-150 4X2 GAS	5/16/2016	519	FACILITIES			47,800		
15	14 FORD ESCAPE	9/11/2014	115	COM DEV		31,400			
14	14 FORD ESCAPE	3/26/2014	215	I.T. DEPT.		31,400			
630	17 FORD F-150 4X2 GAS	4/26/2017	124	BUILDING			43,300		
631	19 FORD ESCAPE	7/26/2019	124	BUILDING				34,700	
632	20 FORD ESCAPE	8/3/2020	124	BUILDING					36,400
633	22 FORD ESCAPE	1/1/2023	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	12/1/2022	452	PARKS & REC					
562	23 CUSTOM BUILT LAWN TRAILER (16-foot)	4/20/2023	452	PARKS & REC					
566	14 FORD F-150 PICK-UP 4X2	4/9/2014	452	PARKS & REC		45,800			
567	15 FORD F-450 FLAT BED DIESEL	4/16/2014	452	PARKS & REC					

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2024**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2024	2025	2026	2027	2028
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	16,200				
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	64,900				
575	16 TORO WORKMAN	12/1/2015	452	PARKS & REC					
576	16 WORKMAN HDX	1/7/2016	452	PARKS & REC		16,200			
577	16 TORO WORKMAN	11/30/2015	452	PARKS & REC					
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 GROUNDMASTER 3500-D (DIESEL)	1/18/2018	452	PARKS & REC		62,500			
583	18 TORO SAND PRO	1/25/2018	452	PARKS & REC		33,600			
584	19 FORD 250 4X4 4-DOOR	7/1/2019	452	PARKS & REC				58,900	
585	20 FORD F-150 CREW CAB 4X2 MARKED	5/8/2020	452	PARKS & REC					55,700
586	20 FORD F-150 CREW CAB 4X2 MARKED	6/1/2020	452	PARKS & REC					55,700
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 GROUNDMASTER 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 EFI	5/23/2022	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	25,100				
357	09 PIERCE PUMPER (RESERVE)	10/15/2009	322	EMERG OPS					
360	12 TRIPLE CROWN TRAILER	10/18/2012	322	EMERG OPS					
361	13 TORO WORMAN MD CARB	2/13/2013	322	EMERG OPS					
364	14 FORD F-150 4X4 GAS CREW CAB	6/6/2014	322	EMERG OPS		71,300			
368	15 FORD F-450 RESCUE (R-137)	4/17/2015	322	EMERG OPS	215,000				
371	16 SUTPHEN PUMPER (RESERVE)	6/20/2016	322	EMERG OPS				900,000	
374	17 FORD EXPLORER	6/20/2017	322	EMERG OPS	63,400				
375	18 SUTPHEN PUMPER	10/24/2018	322	EMERG OPS					
376	20 FORD REG EXPLORER SUV UNMARKED	6/1/2020	322	EMERG OPS					77,100
377	20 FORD F-250 CREW CAB 4X4 MARKED	11/23/2020	322	EMERG OPS					78,900
378	20 FORD F-450 RESCUE (R-133)	9/15/2020	322	EMERG OPS			251,100		
379	20 FORD REG EXPLORER SUV UNMARKED	10/8/2020	322	EMERG OPS					77,100
380	20 FORD F-450 RESCUE (R-37)	7/21/2021	322	EMERG OPS				263,700	
382	22 QUINT	3/14/2023	322	EMERG OPS					
383	22 Dodge Ram 4500 RESCUE (R-33)	5/1/2023	322	EMERG OPS					
362	13 FORD ESCAPE	5/1/2013	324	FIRE PREV					
366	14 FORD ESCAPE	4/29/2014	324	FIRE PREV	63,400				
367	14 DIAMOND CARGO TRAILER	5/20/2014	324	FIRE PREV					
369	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV	45,800				
370	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV		45,500			
200	14 FORD F-150 4X2 GAS	5/21/2014	323	SUPPORT SVC	45,000				
2369	22 FORD EXPLORER UNMARKED (Admin)	12/1/2022	323	SUPPORT SVC					
2263	11 CUSTOM BUILT TRAFFIC TRAILER	11/24/2011	321	POLICE				6,000	
2276	13 T-3 SEGWAY	1/4/2013	321	POLICE					
2303	15 FORD INTERCEPTOR EXPLORER MARKED K-9	7/2/2015	321	POLICE	80,000				
2304	15 FORD F-150 CREW CAB 4X2 UNMARKED	5/26/2015	321	POLICE					
2305	15 DIAMOND CARGO TRAILER UNMARKED	2/18/2015	321	POLICE					
2306	16 FORD FUSION UNMARKED	6/20/2015	321	POLICE	75,100				
2309	12 FORD F-150	10/2/2012	321	POLICE					
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		52,900			
2316	16 WANCO LIGHT TRAILER	3/4/2016	321	POLICE			13000		
2318	16 WANCO LIGHT TRAILER	12/28/2016	321	POLICE			13000		
2319	17 KAWASAKI MULE 4X4 MARKED	2/20/2017	321	POLICE					
2321	17 FORD INTERCEPTOR EXPLORER UNMARKED	5/4/2017	321	POLICE		67,700			
2322	17 FORD INTERCEPTOR EXPLORER UNMARKED	5/24/2017	321	POLICE		67,700			
2323	17 FORD TAURUS UNMARKED (DET)	4/3/2017	321	POLICE		66,000			
2324	17 FORD EXPLORER UNMARKED (DET)	6/6/2017	321	POLICE	63,400				
2325	17 FORD INTERCEPTOR EXPLORER MARKED	5/15/2017	321	POLICE	62,800				
2326	17 FORD F-150 CREW CAB 4X2 MARKED	6/7/2017	321	POLICE		58,600			
2327	17 FORD INTERCEPTOR EXPLORER MARKED	6/2/2017	321	POLICE	62,800				

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2024**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2024	2025	2026	2027	2028
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				13,000	
2331	18 FORD INTERCEPTOR EXPLORER MARKED	7/19/2018	321	POLICE	75,100				
2332	18 FORD INTERCEPTOR EXPLORER MARKED	7/24/2018	321	POLICE			82,800		
2333	18 FORD INTERCEPTOR EXPLORER MARKED	8/8/2018	321	POLICE			82,800		
2334	18 FORD INTERCEPTOR EXPLORER MARKED	9/24/2018	321	POLICE			82,800		
2335	18 FORD INTERCEPTOR EXPLORER MARKED	7/27/2018	321	POLICE	75,100				
2336	18 FORD INTERCEPTOR EXPLORER MARKED	9/18/2018	321	POLICE	75,100				
2337	18 FORD INTERCEPTOR EXPLORER MARKED	8/28/2018	321	POLICE			82,800		
2338	18 FORD INTERCEPTOR EXPLORER MARKED	8/6/2018	321	POLICE			82,800		
2339	18 FORD INTERCEPTOR EXPLORER MARKED	7/19/2018	321	POLICE	75,100				
2340	18 WANCO SPEED TRAILER	2/19/2018	321	POLICE			23,000		
2341	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE				86,900	
2342	19 FORD INTERCEPTOR EXPLORER MARKED	2/15/2019	321	POLICE				86,900	
2343	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE				86,900	
2344	19 FORD INTERCEPTOR EXPLORER MARKED	2/19/2019	321	POLICE				86,900	
2345	19 FORD INTERCEPTOR EXPLORER MARKED	2/25/2019	321	POLICE				86,900	
2346	19 FORD INTERCEPTOR EXPLORER MARKED	2/27/2019	321	POLICE				86,900	
2347	19 FORD INTERCEPTOR EXPLORER MARKED	3/7/2019	321	POLICE				86,900	
2348	19 FORD INTERCEPTOR EXPLORER MARKED	5/16/2019	321	POLICE				86,900	
2349	19 BMW MOTORCYCLE POLICE	5/16/2019	321	POLICE				37,900	
2350	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2351	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2352	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2353	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2354	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2355	20 FORD REG EXPLORER SUV UNMARKED	5/7/2020	321	POLICE					77,100
2356	20 FORD INTERCEPTOR EXPLORER UNMARKED	11/23/2020	321	POLICE					78,400
2357	20 FORD INTERCEPTOR EXPLORER MARKED K-9	2/16/2021	321	POLICE					
2358	20 WANCO LIGHT TRAILER	2/26/2020	321	POLICE					14,100
2359	20 WANCO SPEED TRAILER	2/26/2020	321	POLICE					14,100
2360	20 FORD POLICE RESPONDER F-150 MARKED	11/23/2020	321	POLICE					67,800
2361	21 FORD INTERCEPTOR EXPLORER MARKED	10/15/2021	321	POLICE					
2362	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE					
2363	21 FORD INTERCEPTOR EXPLORER MARKED	8/20/2021	321	POLICE					
2364	21 FORD INTERCEPTOR EXPLORER MARKED	7/15/2021	321	POLICE					
2365	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					
2366	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					
2367	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE					
2368	21 F-150 CREW CAB	7/21/2021	321	POLICE					
2370	22 FORD INTERCEPTOR EXPLORER MARKED	11/29/2022	321	POLICE					
2371	22 FORD INTERCEPTOR EXPLORER MARKED	11/30/2022	321	POLICE					
2372	22 FORD INTERCEPTOR EXPLORER MARKED	11/29/2022	321	POLICE					
2373	22 FORD INTERCEPTOR EXPLORER MARKED	12/1/2022	321	POLICE					
2374	22 FORD INTERCEPTOR EXPLORER MARKED	11/30/2022	321	POLICE					
2375	22 FORD INTERCEPTOR EXPLORER MARKED	11/29/2022	321	POLICE					
2379	23 FORD EXPLORER UNMARKED (PR)	5/8/2023	321	POLICE					
2377	22 FORD INTERCEPTOR EXPLORER MARKED	11/30/2022	321	POLICE					
2378	22 BMW MOTORCYCLE	12/1/2021	321	POLICE					
173					\$ 1,590,000	\$ 1,363,500	\$ 1,424,400	\$ 2,035,800	\$ 1,477,450

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 and 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.

-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.