



Fiscal Year 2025 Adopted Budget



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CITY OF LAKE MARY, FLORIDA

FISCAL YEAR 2025 ADOPTED 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 18, 2024

Mayor and Commissioners,

In accordance with State law and the City Charter, I am pleased to transmit the *City of Lake Mary Fiscal Year 2025 Proposed Budget* for your consideration and review. As presented, the FY 2025 budget totals \$51,708,826, representing a 3.04% decrease over the prior fiscal year. The included proposed millage rate of 3.5895 mills remains unchanged and the lowest total municipal rate in Seminole County.

Budget Outlook

The national economy continues to face volatility as inflation, labor markets and associated wage pressures, monetary policies, and financial markets remain on edge. As we move forward, the search for equilibrium will be the central theme, marked by a collective effort to find a “new normal”. With that in mind, economists call for cautious optimism for the next year. Accordingly, we remain cautious and conservative in our approach to this FY 2025 budget, cognizant of this current situation, yet keeping our approach to fiscal decision-making skillful and agile.

According to the Seminole County Property Appraiser’s Office, taxable values for FY 2025 are projected to grow from \$3.46 billion to \$3.67 billion. This equates to a 6.12% increase over the prior year and generates approximately \$673,096 in additional ad valorem revenues, which represent the largest single revenue source (43.69%) to the City. New construction of approximately \$55.47 million and improved commercial and residential valuations account for this increase. Also, other General Fund revenues are projected conservatively in FY 2025.

We continue to see several active construction projects inside the City including Orlando Health Lake Mary Hospital (opening January 2025), Bent’s Landing Medical Office Buildings, Astera Townhomes, and Fontaine Subdivision. Additional projects anticipated in the coming year(s) include Fairfield Inn and Retail/Office building, Dorchester Plaza, Smart Office Phase II, Office Biscayne, and various additional residential, office and commercial infill projects. As always, with the City nearing build-out, it is essential we maintain proactive planning practices and strategic initiatives to ensure the City retains its superlative reputation as one of the best cities in Florida to operate a business, live, and raise a family.

BUDGET MESSAGE

Downtown Lake Mary continues to be a priority. Our, in-process, \$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 American Rescue Plan Act (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, new parks, trails and park improvements, and streetscape enhancements along Country Club Road. Additionally, several developments are on the horizon within the downtown corridor including Dwell at Lake Mary mixed-use project, Lourdes Landing townhomes, TLC Electronics, and 4th Street Studios. Additional build-out of the downtown core around Country Club Road and Wilbur Avenue including small scale commercial and residential redevelopments are also anticipated.

The FY 2025 budget also includes utilization of ARPA to fund one-time capital needs. We have earmarked approximately \$3.89 million of these funds to address several areas of importance to include park enhancements, drainage/stormwater infrastructure, facility maintenance, sewer infrastructure, and the above-mentioned downtown improvement project. FY 2025 will be the final year of ARPA.

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 2025 budget, totaling \$51,708,826 for all funds combined, is \$1,622,819, or 3.04%, less than the FY 2024 budget.
- The FY 2025 proposed millage rate of 3.5895 remains unchanged for the twelfth 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 6.12% for FY 2025. At the proposed millage rate, this increase yields \$673,096 more ad valorem revenue than the prior year.
- The FY 2025 budget includes \$3.89 million in appropriations from ARPA funding.

Budget in Brief

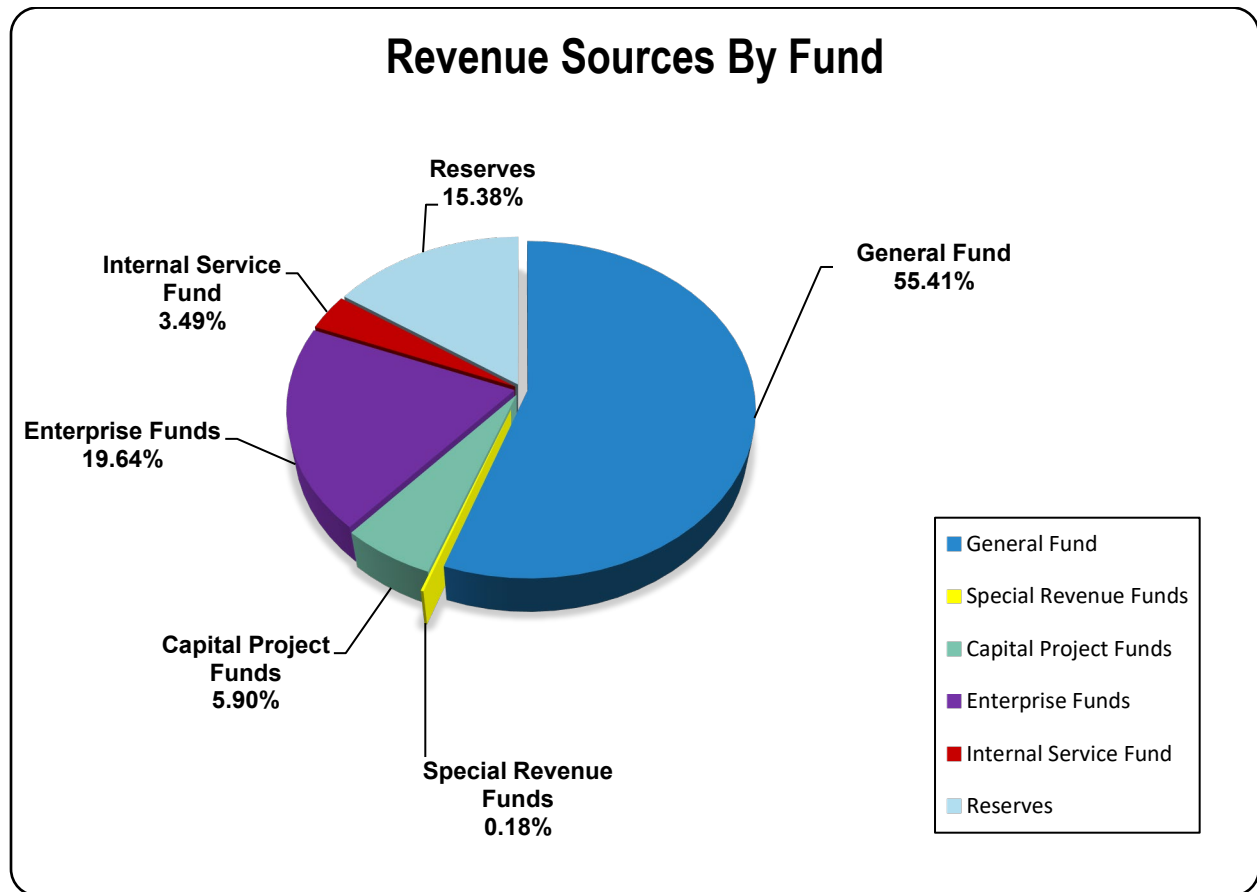


Figure 1 – Total Sources \$51,708,826

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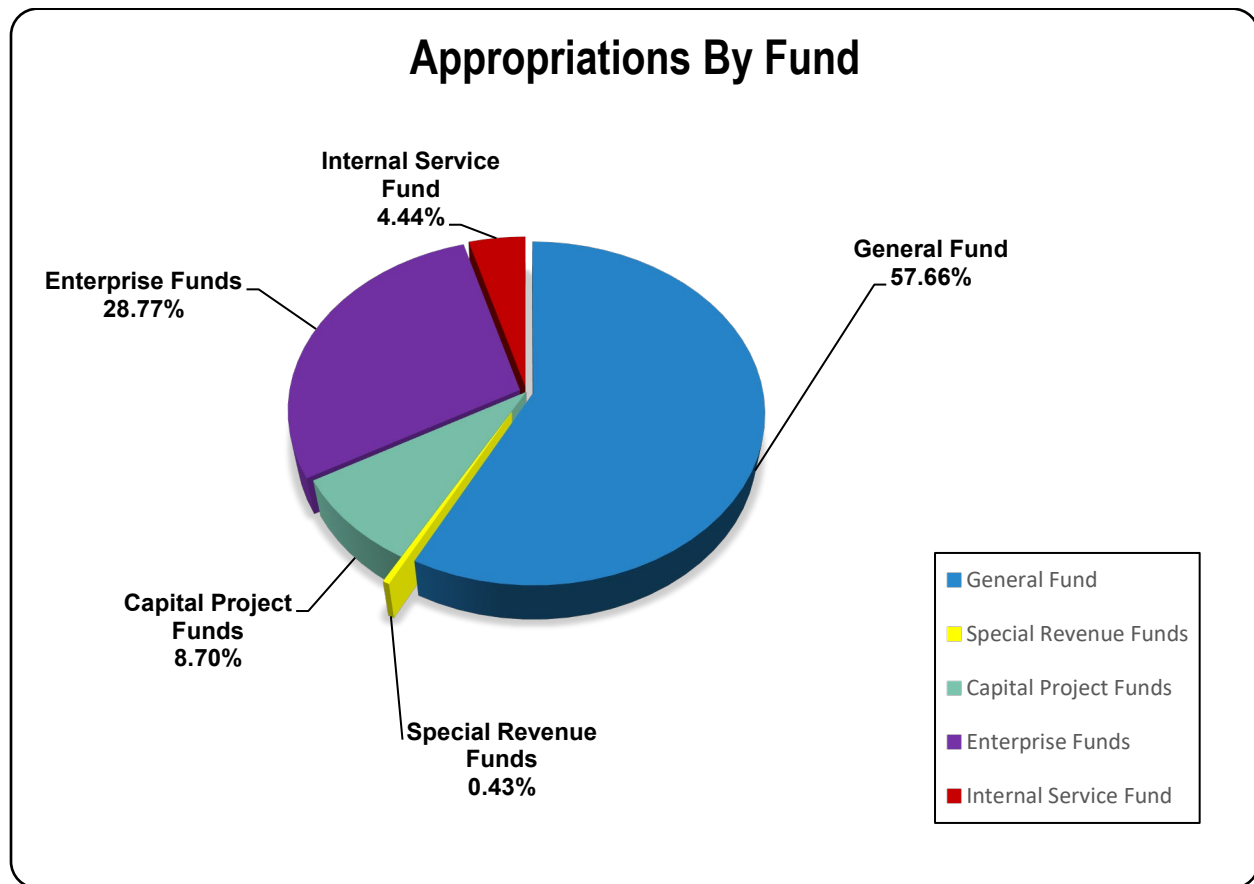


Figure 2 – Total Appropriations \$51,708,826

Debt Service

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

Capital Projects

- Appropriations for FY 2025 General Fund capital projects total \$1,701,600 consisting of IT upgrades, public safety equipment, park enhancements, and capital improvements on our municipal facilities. ARPA will fund approximately 51% of these capital projects.
- Capital carry forward projects in the General Fund total \$679,000 for FY 2025 and include facility improvements at the Police Department and park enhancements.
- Projects funded via the one-cent sales tax program total \$2.79 million and include the Downtown Improvement Project, Rinehart Road Improvement Project, Street Reconstruction Project, and Sidewalk Improvement Project as follows:
 - An appropriation of \$1,559,000 for the downtown improvement project includes underground electrical power line conversion, streetlight upgrades, signal modifications, new parks and park improvements, and streetscape enhancements along Country Club Road.
 - An \$886,000 allocation for the Rinehart Road improvement project includes planned improvements to Crystal Lake Elementary School vehicular access, and various

BUDGET MESSAGE

additional transportation improvements along the Rinehart corridor, as new associated development warrants.

- \$250,000 is earmarked for the street reconstruction project.
- \$100,000 is allocated for the sidewalk improvement project.
- An appropriation of \$1,952,013 is included in the Stormwater Fund for the development of a combination park and stormwater facility (Crystal Gardens) 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. The new stormwater facility portion of the project will accommodate stormwater storage and treatment, and aid in procuring context sensitive development in our downtown. Other projects in the Stormwater Fund include drainage improvements of \$281,345 at Country Club Road. All stormwater projects herein are funded by ARPA.

Personnel

The proposed FY 2025 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 for FY 2025.

Employee Benefits

The City pays a single premium per employee for health insurance (based on the plan selected). For FY 2025, our health insurance premiums are increasing 12.90%, driven by recent high claims experience. Overall claims experience for the Health Pool warrants a higher rate but is mitigated due in large part to the Pool utilizing reserves to fund FY 2025 premiums. Of note, over the prior two fiscal years, our average premium increase is a more modest 6.45%. 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 2025.

Vehicle Replacement Fund

The Vehicle Replacement Fund currently serves a fleet of 172 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-seven (27) items are included for replacement in FY 2025, including nine (9) items that were ordered in the prior fiscal year, but not yet received due to availability issues. In total, the items include ten (10) Police vehicles, eight (8) Public Works vehicles, two (2) Fire vehicles, one (1) Administrative vehicle, four (4) Parks vehicles, one (1) Parks mower, and one (1) Parks sand pro groomer.

BUDGET MESSAGE

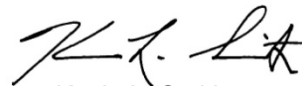
Budget Calendar

A Commission Workshop to review and consider the Fiscal Year 2025 Proposed Budget is scheduled for July 18, 2024 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, 2024. Thus, consideration of a tentative millage rate for adoption by the Commission is included on the July 18, 2024 regular Commission meeting agenda. This item includes my recommendation that the Commission establish a proposed millage rate for FY 2025 of 3.5895 mills (unchanged from FY 2024), set the rolled-back rate at 3.4344 mills, and schedule the first public hearing for adoption of the FY 2025 budget for September 5, 2024, 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 2025

Description	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Fund Balance, October 1	\$ 29,243,375	\$ 1,010,697	\$ -	\$ 4,550,565	\$ 16,025,619	\$ 4,888,237	\$ 55,718,493
Revenues & Other Sources:							
Ad Valorem Tax - 3.5895	12,519,250	-	-	-	-	-	12,519,250
Franchise & Utility Taxes	6,933,000	-	-	-	-	-	6,933,000
Licenses & Permits	1,814,000	-	-	-	-	-	1,814,000
Fines & Forfeitures	105,000	7,500	-	-	-	-	112,500
Intergovernmental	2,379,100	-	-	1,985,000	1,657,862	-	6,021,962
Charges for Services	2,288,000	5,000	-	-	6,465,000	1,643,860	10,401,860
Other	863,100	82,000	-	63,500	2,035,100	161,900	3,205,600
Transfers In	1,750,000	-	-	1,000,000	-	-	2,750,000
Total Revenues & Other Sources	57,894,825	1,105,197	-	7,599,065	26,183,581	6,693,997	99,476,665
Expenditures & Other Uses:							
General Government	3,907,357	-	-	-	-	-	3,907,357
Finance	731,205	-	-	-	-	-	731,205
Building	1,324,948	-	-	-	-	-	1,324,948
Police	8,556,788	11,600	-	-	-	-	8,568,388
Fire	8,293,751	-	-	-	-	-	8,293,751
Public Works	1,216,442	-	-	-	-	-	1,216,442
Parks & Rec/Facilities Maint.	4,785,776	9,600	-	-	-	-	4,795,376
Water & Sewer	-	-	-	-	7,406,353	-	7,406,353
Stormwater	-	-	-	-	498,995	-	498,995
Vehicle Maintenance	-	-	-	-	-	430,953	430,953
Capital Projects	-	200,000	-	4,496,600	5,222,358	1,866,100	11,785,058
Debt Service	-	-	-	-	-	-	-
Transfers Out	1,000,000	-	-	-	1,750,000	-	2,750,000
Total Expenditures & Other Uses	29,816,267	221,200	-	4,496,600	14,877,706	2,297,053	51,708,826
Fund Balance, September 30	\$ 28,078,558	\$ 883,997	\$ -	\$ 3,102,465	\$ 11,305,875	\$ 4,396,944	\$ 47,767,839

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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	52	-	2	-	54
Police Support Services	5	-	-	-	5
Fire Emergency Operations	46	-	-	-	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	192	12	2	7	213

MILLAGE AND TAXABLE VALUES

Quick Facts

- Based on the preliminary taxable value estimate provided by the Seminole County Property Appraiser on June 24, 2024, ad valorem taxable values in the City rose to \$3.67 billion, up 6.12% from the prior year.
- The proposed millage rate of 3.5895 generates \$12,519,250 in budgeted ad valorem revenues for FY 2025.
- Each 1/10th of a mill generates \$348,774 in ad valorem tax revenue.

Historical Perspective

	FY 20	FY 21	FY 22	FY 23	FY 24	Proposed FY 25
Taxable Value (millions)	\$ 2,639.7	\$ 2,806.0	\$ 2,888.9	\$ 3,217.1	\$ 3,459.6	\$ 3,671.3
% Change in Taxable Value	9.16%	6.30%	2.96%	11.36%	7.54%	6.12%
New Construction Value (millions)	\$ 86.5	\$ 51.8	\$ 29.5	\$ 91.9	\$ 8.9	\$ 55.5
Millage Rate	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Rolled-back Rate	3.3909	3.4257	3.5204	3.3181	3.3362	3.4344
Adjusted Rolled-back Rate	4.5125	4.4525	4.5075	4.3513	4.2922	4.2234
Majority Vote Maximum Rate	4.6655	4.5959	4.7072	4.6180	4.4141	4.4637
Two-thirds Vote Maximum Rate	5.1321	5.0555	5.1779	5.0798	4.8555	4.9101
Property Tax Revenue (millions)	\$ 9.02	\$ 9.60	\$ 9.85	\$ 10.97	\$ 11.85	\$ 12.52

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 2025, this rate is 3.4344 and would generate ad valorem revenue of \$11,978,302.

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 2025, this rate is 4.2234 and would generate ad valorem revenue of \$14,730,130.

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 2025, this rate is 4.4637 and would generate ad valorem revenues of \$15,568,235.

Two-thirds Vote Maximum Rate. This rate represents 110% of the Maximum Rate and requires a two-thirds (supermajority) vote to impose. For FY 2025, this rate is 4.9101 and would generate ad valorem revenues of \$17,125,163.

LAKE MARY AT A GLANCE

Form of Government	Commission/Manager
Area	9.9 Square Miles
Total Fiscal Year 2025 Proposed Budget	\$ 55,475,005
Taxable Property Valuation	\$ 3,671,307,520
Proposed Fiscal Year 2025 Millage Rate	3.5895

Population		Service Statistics	
2023	17,366	Utilities (Active Accounts)	
2022	17,333	Water	5,272
2021	16,867	Sewer	3,032
2020	16,798	Solid Waste Collection Accounts	
		Residential	5,508
		Commercial	314
Resident Statistics		Streets	
Median Age	41.9	Paved (miles)	66.05
Per Capita Income	\$54,399	Unpaved (miles)	2.46
Unemployment Rate	3.1%	Street Lights	1,135
School Enrollment		Parks & Recreation	
Crystal Lake Elementary	703	Acreage	81
Lake Mary Elementary	971	Parks	12
Lake Mary Preparatory	545	Community Centers	3
Taxable Assessed Values		Community Development	
2023	\$3,220,501,549	Land Use Amendments/Rezoning	14
2022	\$2,888,968,097	License/Permit Reviews	1,128
2021	\$2,806,016,894	Building Development	
2020	\$2,639,739,729	Total Permits Issued	1,960
		Construction Inspections	5,173
Business Tax Receipts		Police	
2023	2,343	Sworn Officers	49
2022	2,324	Civilians	7
2021	2,269	Reserve Officers	2
2020	2,574	Code Enforcement	1
		Fire	
		Employees	49
		Emergency Calls Answered	6,732
		Medical Transports	2,612
		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 2025 Operating Budget

Revenues and Expenditures Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 25,638,176	\$ 30,006,807	\$ 30,006,807	\$ 29,243,375
Revenues and Other Sources:				
Millage Rate	3.5895	3.5895	3.5895	3.5895
Ad valorem taxes	\$ 11,175,967	\$ 11,846,154	\$ 11,846,154	\$ 12,519,250
Franchise and utility taxes	6,919,461	6,488,750	6,488,750	6,933,000
Licenses and permits	3,388,622	1,744,000	1,744,000	1,814,000
Fines and forfeitures	121,728	90,000	90,000	105,000
Intergovernmental	2,321,620	2,346,350	2,346,350	2,379,100
Charges for services	2,173,828	2,131,750	2,131,750	2,288,000
Other	1,514,206	512,000	512,000	863,100
Operating transfers in	1,350,000	1,350,000	1,350,000	1,750,000
Total Revenues and Other Sources	28,965,432	26,509,004	26,509,004	28,651,450
Total Revenues & Balances	54,603,608	56,515,811	56,515,811	57,894,825
Expenditures and Other Uses:				
General Government	\$ 2,841,780	\$ 3,594,017	\$ 3,594,017	\$ 3,907,357
Finance	638,482	682,621	682,621	731,205
Building	704,936	1,086,821	1,086,821	1,324,948
Police	7,578,125	7,995,742	7,995,742	8,556,788
Fire	6,757,798	7,587,390	7,587,390	8,293,751
Public Works	1,425,593	1,166,811	1,166,811	1,216,442
Parks & Recreation and Facilities Maint	3,779,229	4,492,934	4,492,934	4,785,776
Economic Incentives	236,858	16,100	16,100	-
Transfers Out:				
Capital Projects Fund	634,000	650,000	650,000	1,000,000
Total Expenditures and Other Uses	24,596,801	27,272,436	27,272,436	29,816,267
Increase (Decrease) in Fund Balance	4,368,631	(763,432)	(763,432)	(1,164,817)
Fund Balance, September 30	\$ 30,006,807	\$ 29,243,375	\$ 29,243,375	\$ 28,078,558

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Summary of Revenues

Account Code	Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
	Millage Rate	3.5895	3.5895	3.5895	3.5895
311-10	Ad Valorem Tax	\$ 11,175,967	\$ 11,846,154	\$ 11,846,154	\$ 12,519,250
	Franchise & Utility:				
313-10	Duke Energy - Franchise	1,553,122	1,435,500	1,435,500	1,535,000
313-11	FP&L - Franchise	655,262	595,750	595,750	638,000
313-40	Propane - Franchise	23,988	12,000	12,000	20,000
313-70	Solid Waste - Franchise	715,750	610,000	610,000	700,000
	Total Franchise	2,948,122	2,653,250	2,653,250	2,893,000
314-10	Duke Energy - Utility	1,941,475	1,755,500	1,755,500	1,925,000
314-11	FP&L - Utility	823,834	730,000	730,000	800,000
314-20	Telecommunications	1,123,234	1,285,000	1,285,000	1,240,000
314-80	Propane Gas - Utility	82,796	65,000	65,000	75,000
	Total Utility	3,971,339	3,835,500	3,835,500	4,040,000
	Total Franchise & Utility	6,919,461	6,488,750	6,488,750	6,933,000
	Licenses and Permits:				
321-60	Business Tax Receipts	136,935	134,000	134,000	134,000
322-10	Building Permits	2,512,619	1,460,000	1,460,000	1,500,000
322-20	Electrical Permits	287,885	75,000	75,000	80,000
322-30	Plumbing Permits	138,489	30,000	30,000	50,000
322-40	Mechanical Permits	312,694	45,000	45,000	50,000
	Total Licenses & Permits	3,388,622	1,744,000	1,744,000	1,814,000
	Fines & Forfeitures:				
351-10	Court Fines	108,740	70,000	70,000	85,000
351-30	False Alarm Fees	7,600	5,000	5,000	5,000
351-50	Violation of Local Ordinances	5,388	15,000	15,000	15,000
	Total Fines & Forfeitures	121,728	90,000	90,000	105,000
	Intergovernmental:				
312-41	Local Option Gas Tax	263,232	260,000	260,000	280,000
334-00	Grants	16,785	-	-	-
335-12	State Rev. Share/Gas Tax	657,057	647,000	647,000	680,000
335-14	Mobile Home License	296	100	100	100
335-15	Alcoholic Beverage License	4,621	12,000	12,000	12,000
335-18	1/2 Cent Sales Tax	1,349,968	1,397,250	1,397,250	1,375,000
335-20	Firefighter Supplement	19,011	16,000	16,000	18,000
341-80	County Business License	10,650	14,000	14,000	14,000
	Total Intergovernmental	2,321,620	2,346,350	2,346,350	2,379,100
	Charges for Services:				
341-21	Zoning Fees	30,087	30,000	30,000	30,000
341-22	Site Plan Review Fees	4,000	-	-	-
342-10	Police Services	233,763	235,000	235,000	235,000
342-20	CPR Services	-	-	-	5,000
342-30	Fire Services	-	-	-	10,000
342-60	Rescue Transport Fees	841,377	890,750	890,750	990,000
347-10	Events Center Rentals	614,041	585,000	585,000	600,000
347-11	Senior Center Rentals	19,811	20,000	20,000	20,000

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Summary of Revenues

Account Code	Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
347-12	Catering Fees	71,670	55,000	55,000	65,000
347-15	Community Center	76,787	80,000	80,000	80,000
347-20	Summer Camp Fees	93,702	68,000	68,000	90,000
347-30	Farmers Market	54,554	35,000	35,000	40,000
347-45	Splash Park Fees	-	10,000	10,000	-
347-50	Park Rentals	7,128	7,000	7,000	7,000
347-60	Sports Complex Rentals	45,633	36,000	36,000	36,000
347-70	Softball Leagues	4,486	5,000	5,000	5,000
347-80	Concession Revenues	15,704	10,000	10,000	10,000
347-90	Tennis Center Revenues	61,085	65,000	65,000	65,000
	Total Charges for Services	2,173,828	2,131,750	2,131,750	2,288,000
	Other:				
361-10	Interest	1,342,787	385,000	385,000	731,100
363-10	Streetlighting	33,140	32,000	32,000	32,000
369-00	Other Miscellaneous Revenues	138,279	95,000	95,000	100,000
	Total Other Revenue	1,514,206	512,000	512,000	863,100
	Transfers In:				
381-00	Transfers from W&S	1,350,000	1,350,000	1,350,000	1,750,000
	Total Transfers In	1,350,000	1,350,000	1,350,000	1,750,000
	Total General Fund Revenue	28,965,432	26,509,004	26,509,004	28,651,450
	Carry Forward Fund Balance	25,638,176	30,006,807	30,006,807	29,243,375
	Total Available	\$ 54,603,608	\$ 56,515,811	\$ 56,515,811	\$ 57,894,825

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Summary of Expenditures

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
General Government				
City Commission	\$ 117,342	\$ 121,512	\$ 121,512	\$ 134,974
City Manager	783,954	789,496	789,496	846,740
Legal Services	139,979	150,000	150,000	180,000
City Clerk	228,743	274,943	274,943	291,092
General Administration	758,687	1,005,498	1,005,498	1,033,955
Risk Management	13,347	20,800	20,800	21,800
Community Development	445,667	513,004	513,004	574,829
Information Systems	590,919	734,864	734,864	823,967
Total General Government	3,078,638	3,610,117	3,610,117	3,907,357
Finance	638,482	682,621	682,621	731,205
Building Division	704,936	1,086,821	1,086,821	1,324,948
Police				
Operations	6,672,440	6,975,337	6,975,337	7,477,628
Support Services	905,685	1,020,405	1,020,405	1,079,160
Total Police	7,578,125	7,995,742	7,995,742	8,556,788
Fire				
Fire Emergency Operations	6,404,959	7,172,174	7,172,174	7,817,089
Community Risk Reduction	352,839	415,216	415,216	476,662
Total Fire	6,757,798	7,587,390	7,587,390	8,293,751
Public Works				
Administration	399,948	364,759	364,759	379,520
Streets/Sidewalks	642,933	802,052	802,052	836,922
Storm Activities	382,712	-	-	-
Total Public Works	1,425,593	1,166,811	1,166,811	1,216,442
Parks and Recreation				
Parks and Recreation	2,498,090	2,874,758	2,874,758	3,044,223
Facilities Maintenance	451,457	582,778	582,778	608,604
Events Center	546,574	628,208	628,208	675,260
Community Center	120,548	173,297	173,297	179,269
Senior Center	56,219	97,009	97,009	98,487
Tennis Center	106,341	136,884	136,884	179,933
Total Parks and Recreation	3,779,229	4,492,934	4,492,934	4,785,776
Transfers Out				
Capital Projects Fund	634,000	650,000	650,000	1,000,000
Total Transfers Out	634,000	650,000	650,000	1,000,000
Total General Fund	\$ 24,596,801	\$ 27,272,436	\$ 27,272,436	\$ 29,816,267

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	2022	2023	% Change	2024 EST
Regular meetings held	21	19	-10%	21
Special meetings held	4	2	-50%	2
Public hearings held	69	50	-28%	50
Representation on other boards	8	8	0%	8
Work sessions held	1	1	0%	1

BUDGET SUMMARY - CITY COMMISSION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
Benefits	60,693	63,349	63,349	75,421
Operating	11,349	12,863	12,863	14,253
TOTAL	\$ 117,342	\$ 121,512	\$ 121,512	\$ 134,974

STAFFING ANALYSIS - CITY COMMISSION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

General Government - City Commission
001-0111-411

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300
21-00 FICA	2,336	3,795	3,795	3,795
22-00 Employer Pension	5,400	5,663	5,663	5,663
23-00 Health/Life Insurance	52,957	53,891	53,891	65,963
Subtotal	105,993	108,649	108,649	120,721
Operating Expenditures:				
40-10 Travel & Per Diem	\$ 635	\$ 1,500	\$ 1,500	\$ 1,500
40-20 Travel Allowance	6,000	6,000	6,000	6,000
41-10 Telephone & Fax	373	500	500	500
42-00 Postage & Freight	-	50	50	50
45-50 Insurance Costs	2,914	3,513	3,513	4,403
47-30 Photocopies	82	400	400	400
52-10 General Operating Supplies	223	600	600	600
52-70 Uniforms	1,122	300	300	800
Subtotal	11,349	12,863	12,863	14,253
Total Costs	\$ 117,342	\$ 121,512	\$ 121,512	\$ 134,974

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, Workers' 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	2022	2023	% Change	2024 EST
Employment applications received	475	355	-25%	250
Evaluations processed	185	192	4%	195
W/C, accident, liability, loss/damage reports	27	14	-48%	15

BUDGET SUMMARY - CITY MANAGER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 588,622	\$ 562,900	\$ 562,900	\$ 598,150
Benefits	172,148	189,180	189,180	210,172
Operating	23,184	37,416	37,416	38,418
TOTAL	\$ 783,954	\$ 789,496	\$ 789,496	\$ 846,740

STAFFING ANALYSIS - CITY MANAGER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

General Government - City Manager
001-0112-412

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 588,465	\$ 562,650	\$ 562,650	\$ 597,900
14-00 Overtime	157	250	250	250
21-00 FICA	42,817	43,062	43,062	45,759
22-00 Employer Pension	54,565	70,363	70,363	74,769
22-10 City Manager CFG	19,127	20,100	20,100	21,800
23-00 Health/Life Insurance	53,974	53,891	53,891	65,963
24-00 Workers Compensation	1,665	1,764	1,764	1,881
Subtotal	760,770	752,080	752,080	808,322
Operating Expenditures:				
34-40 Contractual Services	\$ 655	\$ 1,200	\$ 1,200	\$ 1,200
40-10 Travel & Per Diem	548	6,000	6,000	6,000
40-20 Car Allowance	6,785	7,200	7,200	7,200
41-10 Telephone & Fax	4,053	5,000	5,000	5,500
42-00 Postage & Freight	32	300	300	300
45-50 Insurance Costs	1,672	2,016	2,016	2,568
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	569	500	500	800
47-30 Photocopies	164	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	78	1,200	1,200	1,200
51-30 Office Supplies	1,592	2,500	2,500	2,500
52-70 Uniforms	437	400	400	600
54-10 Memberships/Periodicals	4,074	4,000	4,000	3,450
54-30 Employee Development	2,525	5,000	5,000	5,000
Subtotal	23,184	37,416	37,416	38,418
Total Costs	\$ 783,954	\$ 789,496	\$ 789,496	\$ 846,740

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	2022	2023	% Change	2024 EST
Ordinances Reviewed	21	23	10%	24
Resolutions Reviewed	9	15	67%	15

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget
General Government - Legal Services
001-0114-414

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Operating Expenditures:				
31-00 Legal Services	\$ 136,717	\$ 120,000	\$ 120,000	\$ 150,000
31-10 Other Legal Services	3,262	30,000	30,000	30,000
Subtotal	139,979	150,000	150,000	180,000
Total Costs	\$ 139,979	\$ 150,000	\$ 150,000	\$ 180,000

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	2022	2023	% Change	2024 EST
Ordinances executed	21	23	10%	20
Resolutions executed	9	15	67%	10
Business Tax Receipts issued	2,324	2,343	1%	2,325
Candidates qualified	5	3	-40%	3
Public Records Requests processed	874	622	-29%	750

BUDGET SUMMARY - CITY CLERK	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 129,259	\$ 144,650	\$ 144,650	\$ 140,100
Benefits	45,279	50,824	50,824	54,744
Operating	54,205	79,469	79,469	96,248
TOTAL	\$ 228,743	\$ 274,943	\$ 274,943	\$ 291,092

STAFFING ANALYSIS - CITY CLERK	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

General Government - City Clerk
001-0117-417

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 128,702	\$ 142,150	\$ 142,150	\$ 137,600
14-00 Overtime	557	2,500	2,500	2,500
21-00 FICA	9,142	11,066	11,066	10,718
22-00 Employer Pension	14,433	18,082	18,082	17,513
23-00 Health/Life Insurance	21,591	21,556	21,556	26,385
24-00 Workers Compensation	113	120	120	128
Subtotal	174,538	195,474	195,474	194,844
Operating Expenditures:				
34-40 Contractual Services	\$ 36,161	\$ 41,140	\$ 41,140	\$ 45,250
40-10 Travel & Per Diem	-	4,250	4,250	4,250
40-20 Car Allowance	490	1,200	1,200	1,200
41-10 Telephone & Fax	1,333	1,700	1,700	1,700
42-00 Postage & Freight	2,859	7,500	7,500	7,500
45-50 Insurance Costs	812	979	979	1,248
47-10 Printing & Binding	1,169	7,500	7,500	10,000
47-30 Photocopies	61	400	400	400
49-10 Legal Advertising	6,783	8,500	8,500	11,500
51-20 Office Equipment under \$1,000	55	800	800	800
51-30 Office Supplies	325	1,000	1,000	1,000
52-10 General Operating Supplies	2,542	3,000	3,000	3,500
52-70 Uniforms	78	-	-	-
54-10 Memberships/Periodicals	793	900	900	900
54-30 Employee Development	744	600	600	7,000
Subtotal	54,205	79,469	79,469	96,248
Total Costs	\$ 228,743	\$ 274,943	\$ 274,943	\$ 291,092

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	2022	2023	% Change	2024 EST
Wellness (U Matter) Employee Events	15	12	-20%	87
Special recognition (persons)	68	52	-24%	52
Wellness Center utilization	94%	96%	2%	98%

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

General Government - General Administration
001-0119-419

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
15-00 Board Pay	\$ 480	\$ 1,000	\$ 1,000	\$ 1,000
25-00 Unemployment Compensation	240	7,000	7,000	7,000
Subtotal	720	8,000	8,000	8,000
Operating Expenditures:				
31-40 Professional Services	\$ 10,271	\$ 75,000	\$ 75,000	\$ 60,000
31-90 Employee Wellness Center	292,235	330,000	330,000	345,000
34-40 Contractual Service	40,154	53,136	53,136	88,500
41-10 Telephone & Fax	1,650	2,000	2,000	2,000
42-00 Postage & Freight	1,323	2,500	2,500	2,500
43-10 Water/Sewer	1,204	2,400	2,400	2,400
43-50 Electric	40,712	45,000	45,000	48,000
43-70 Gas	600	1,000	1,000	3,000
44-30 Equipment Rental	4,294	4,300	4,300	4,300
45-50 Insurance Costs	11,081	13,362	13,362	16,805
46-40 Equipment R&M	-	5,000	5,000	-
47-10 Printing & Binding	5,746	7,250	7,250	8,250
47-30 Photocopies	8,513	8,000	8,000	9,000
48-10 Promotional Activities	53,223	36,450	36,450	36,450
48-20 Employee Recognition	13,987	15,000	15,000	16,000
52-10 General Operating Supplies	7,637	7,000	7,000	9,000
54-10 Memberships/Periodicals	7,855	9,000	9,000	9,750
54-30 Employee Development	-	5,000	5,000	5,000
58-10 Pay Plan Adjustment	-	250,000	250,000	250,000
58-20 Discretionary Fund	-	75,000	75,000	75,000
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	15,624	25,000	25,000	25,000
82-06 Economic Incentive: Paylocity	13,250	7,750	7,750	-
82-07 Economic Incentive: Faro	-	2,725	2,725	-
82-08 Economic Incentive: Axiom	13,608	5,625	5,625	-
82-10 Economic Incentive: Deloitte	210,000	-	-	-
Subtotal	757,967	997,498	997,498	1,025,955
Total Costs	\$ 758,687	\$ 1,005,498	\$ 1,005,498	\$ 1,033,955

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	2022	2023	% Change	2024 EST
Safety Committee Meetings	9	11	22%	11
Departmental Safety Meetings	36	39	8%	36
At Fault/Not At Fault Accidents & Injuries Reviewed	26	43	65%	30
In-house safety inspections performed	90	84	-7%	84

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

General Government - Risk Management
001-0120-420

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Operating Expenditures:				
31-30 Medical Services	\$ 245	\$ 3,500	\$ 3,500	\$ 3,500
34-40 Contractual Services	1,616	3,500	3,500	3,500
40-10 Travel & Per Diem	305	500	500	1,500
48-10 Promotional Activities	10,568	12,000	12,000	12,000
52-10 General Operating Supplies	-	100	100	100
54-30 Employee Development	613	1,200	1,200	1,200
Subtotal	13,347	20,800	20,800	21,800
Total Costs	\$ 13,347	\$ 20,800	\$ 20,800	\$ 21,800

COMMUNITY DEVELOPMENT

PROGRAM SUMMARY

The Planning and Zoning Division manages all development processes within the City, assisting residents, businesses, and property owners to achieve the community's vision by ensuring quality development and protecting the character of the community through application and enforcement of the City's land development code.

GOALS

1. Provide timely review for all Planning and Zoning requests in accordance with the City of Lake Mary Code of Ordinances and the Comprehensive Plan. This includes public engagement early in the process, proactive information sharing via the First Step Process and Online Development Dashboard, and high-quality customer service.
2. Continue to improve upon and expand the City's online GIS presence to include interactive map tools and web apps for use by the general public and non-GIS staff for improved customer service delivery. Provide up to date and relevant information on the City's website related to Planning and Zoning activities. Streamline processes through innovative technology including digital submittal and reviews of all planning and zoning requests, enhanced graphical representations, and digital scanning & storage of all development proposals to improve overall efficiency.
3. Assess the effectiveness of the City's Land Development Code in guiding development consistent with the community's vision and the City of Lake Mary Comprehensive Plan and propose updates to modernize the Land Development Code including zoning districts, land uses, and development standards.
4. Encourage redevelopment and business growth through proactive planning practices.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Land Use Amendments	2	6	200%	3
Rezoning	8	8	0%	5
Conditional Use	2	5	150%	3
Subdivisions	6	9	50%	6
Site Plans	6	3	-50%	5
Variances	2	-	-100%	1
Vacates	-	-	0%	-
Neighborhood Beautification Grants	1	2	100%	2
PUD Development Agreements & Amendments	5	4	-20%	3
Development Agreements, New	-	-	0%	-
DRC Review	26	39	50%	40
Home Occupation Review	45	62	38%	57
Business License Review	190	226	19%	268
Permit Review	542	765	41%	816
Annexations	1	-	-100%	-

BUDGET SUMMARY - COMMUNITY DEVELOPMENT	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 284,171	\$ 307,250	\$ 307,250	\$ 308,750
Benefits	100,465	108,851	108,851	119,065
Operating	61,031	96,903	96,903	147,014
TOTAL	\$ 445,667	\$ 513,004	\$ 513,004	\$ 574,829

STAFFING ANALYSIS - COMMUNITY DEVELOPMENT	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

General Government - Community Development
001-0115-415

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 284,171	\$ 307,250	\$ 307,250	\$ 308,750
21-00 FICA	20,335	23,505	23,505	23,620
22-00 Employer Pension	33,337	38,407	38,407	38,594
23-00 Health/Life Insurance	43,181	43,113	43,113	52,770
24-00 Workers Compensation	3,612	3,826	3,826	4,081
Subtotal	384,636	416,101	416,101	427,815
Operating Expenditures:				
31-60 Professional Services	\$ 13,307	\$ 25,000	\$ 25,000	\$ 35,000
34-40 Contractual Services	21,518	27,908	27,908	66,015
40-10 Travel & Per Diem	-	2,500	2,500	2,500
40-20 Car Allowance	1,246	1,200	1,200	1,200
41-10 Telephone & Fax	1,706	2,000	2,000	2,200
42-00 Postage & Freight	751	1,500	1,500	1,500
43-10 Water/Sewer	666	800	800	800
43-50 Electric	6,294	7,500	7,500	8,000
44-60 Vehicle Rental	2,462	2,462	2,462	757
45-50 Insurance Costs	5,588	6,738	6,738	8,512
46-40 Equipment R&M	-	500	500	500
46-50 Vehicle Maintenance	932	1,400	1,400	2,000
46-60 Vehicle Maint/Contract	-	400	400	400
47-10 Printing & Binding	-	2,400	2,400	2,400
47-30 Photocopies	2,527	3,000	3,000	3,000
51-30 Office Supplies	2,207	3,000	3,000	3,000
52-10 General Operating Supplies	58	-	-	-
52-20 Vehicle Fuel Charges	480	1,800	1,800	1,800
52-70 Uniforms	131	570	570	930
54-10 Memberships/Periodicals	1,059	3,225	3,225	3,500
54-30 Employee Development	99	3,000	3,000	3,000
Subtotal	61,031	96,903	96,903	147,014
Total Costs	\$ 445,667	\$ 513,004	\$ 513,004	\$ 574,829

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	2022	2023	% Change	2024 EST
Network connected desktops	63	69	10%	76
Network connected laptops maintained	143	144	1%	140
Network servers maintained	40	36	-10%	24
Routers/Switches maintained	39	47	21%	50
Helpdesk tickets opened	1,800	1,500	-17%	1,200
Average length tickets in days	2	4	100%	3

BUDGET SUMMARY - INFORMATION SYSTEMS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 205,230	\$ 251,250	\$ 251,250	\$ 261,700
Benefits	66,375	94,369	94,369	106,174
Operating	319,314	389,245	389,245	456,093
TOTAL	\$ 590,919	\$ 734,864	\$ 734,864	\$ 823,967

STAFFING ANALYSIS - INFORMATION SYSTEMS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Information Systems Administrator	1	1	1	1
Information Systems Analyst	1	1	1	1
Network Specialist	1	1	1	1
Help Desk Technician	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

General Government - Information Systems
001-0215-413

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 202,095	\$ 248,750	\$ 248,750	\$ 258,200
14-00 Overtime	3,135	2,500	2,500	3,500
21-00 FICA	15,637	19,221	19,221	20,021
22-00 Employer Pension	17,762	31,407	31,407	32,713
23-00 Health/Life Insurance	32,384	43,113	43,113	52,770
24-00 Workers Compensation	592	628	628	670
Subtotal	271,605	345,619	345,619	367,874
Operating Expenditures:				
34-10 Professional Services	\$ 74,446	\$ 93,000	\$ 93,000	\$ 87,000
34-40 Contractual Services	-	1,500	1,500	1,800
40-10 Travel & Per Diem	-	2,500	2,500	2,500
41-10 Telephone & Fax	4,037	4,500	4,500	5,500
42-00 Postage & Freight	-	200	200	200
44-60 Vehicle Rental	2,489	2,489	2,489	766
45-50 Insurance Costs	668	806	806	1,027
46-10 Maintenance Contracts	228,896	271,150	271,150	341,200
46-40 Equipment R&M	62	2,500	2,500	1,500
46-50 Vehicle Maintenance	639	1,400	1,400	2,000
46-60 Vehicle Maint/Contract	175	100	100	500
51-30 Office Supplies	2,138	2,000	2,000	3,500
52-20 Vehicle Fuel Charges	330	1,000	1,000	1,000
52-70 Uniforms	358	300	300	300
52-90 Equipment under \$1,000	4,876	3,500	3,500	5,000
54-10 Memberships/Periodicals	200	600	600	600
54-30 Employee Development	-	1,700	1,700	1,700
Subtotal	319,314	389,245	389,245	456,093
Total Costs	\$ 590,919	\$ 734,864	\$ 734,864	\$ 823,967

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. To process invoice payments within twenty-five (25) days of receipt date.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Journal entries	519	521	0%	530
Checks deposited	18,894	17,684	-6%	18,000
Electronic payments	17,709	17,368	-2%	17,500
Accounts payable checks	2,879	2,760	-4%	2,800
Purchase orders	398	461	16%	450
Purchasing card transactions	3,388	3,337	-2%	3,300
Bids/RFP's processed	2	4	100%	3
Certificate of Achievement for Excellence in Financial Reporting	Yes	Pending	N/A	Continuing

BUDGET SUMMARY - FINANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 444,500	\$ 465,700	\$ 465,700	\$ 488,950
Benefits	152,216	159,167	159,167	178,380
Operating	41,766	57,754	57,754	63,875
TOTAL	\$ 638,482	\$ 682,621	\$ 682,621	\$ 731,205

STAFFING ANALYSIS - FINANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 Specialist	1	1	1	1
TOTAL	6	6	6	6

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

General Government - Finance
001-0213-413

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 444,436	\$ 465,550	\$ 465,550	\$ 488,800
14-00 Overtime	64	150	150	150
21-00 FICA	32,444	35,627	35,627	37,405
22-00 Employer Pension	54,176	58,213	58,213	61,119
23-00 Health/Life Insurance	64,975	64,669	64,669	79,155
24-00 Workers Compensation	621	658	658	701
Subtotal	596,716	624,867	624,867	667,330
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,750	\$ 18,500	\$ 18,500	\$ 18,500
34-40 Contractual Services	14,488	17,920	17,920	20,220
40-10 Travel & Per Diem	1,049	5,250	5,250	5,250
40-20 Car Allowance	1,200	1,200	1,200	1,200
41-10 Telephone & Fax	1,857	2,200	2,200	2,200
42-00 Postage & Freight	1,769	2,000	2,000	2,500
45-50 Insurance Costs	2,102	2,534	2,534	3,155
46-40 Equipment R&M	-	600	600	600
47-10 Printing & Binding	472	600	600	600
47-30 Photocopies	53	500	500	500
51-20 Office Equipment under \$1,000	668	1,500	1,500	1,500
51-30 Office Supplies	2,623	3,000	3,000	3,500
52-70 Uniforms	-	350	350	350
54-10 Memberships/Periodicals	680	1,000	1,000	1,200
54-30 Employee Development	55	600	600	600
Capital Outlay:				
64-99 Machinery & Equipment	-	-	-	2,000
Subtotal	41,766	57,754	57,754	63,875
Total Costs	\$ 638,482	\$ 682,621	\$ 682,621	\$ 731,205

BUILDING DIVISION

PROGRAM SUMMARY

The Building Division is responsible for administering and enforcing the technical codes of the City to protect, promote, and enhance the health, safety, and welfare of the citizens. This is achieved through the review, critique, and processing of applications and plans for new construction, additions, and alterations to structures located within the City, and the coordination of permitting and inspections for various construction disciplines including structural, electrical, plumbing, mechanical, and gas. Other support services provided include customer assistance, document scanning, and project intake.

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. Monitor updates to Florida Statutes and Building Codes to adjust policies and procedures to reflect the changes.
6. Seek IAS Recognition or Accreditation to demonstrate a commitment to service, safety, and quality improvement for permitting, plan review, and inspection services.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Commercial - New/Renovation	101	86	-15%	54
Residential - New/Renovation	259	348	34%	385
Miscellaneous Permits	1,337	1,164	-13%	1,326
Total Permits Issued	1,697	1,960	15%	1,825
Construction Inspections	3,599	4,246	18%	4,948
Construction Plan Reviews	599	666	11%	594
First Step Meetings	24	21	-13%	19

BUDGET SUMMARY - BUILDING DIVISION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 335,243	\$ 524,950	\$ 524,950	\$ 546,950
Benefits	171,341	213,257	213,257	238,418
Operating	198,352	348,614	348,614	539,580
TOTAL	\$ 704,936	\$ 1,086,821	\$ 1,086,821	\$ 1,324,948

STAFFING ANALYSIS - BUILDING DIVISION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Building Official	1	1	1	1
Building Inspector	3	3	2	2
Building Administrative Coordinator	0	0	1	1
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 2025 Operating Budget

General Government - Building Division
001-0124-424

Description	2023		2024		2024		2025	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	329,313	\$	499,700	\$	499,700	\$	521,700
14-00 Overtime		1,429		1,250		1,250		1,250
17-00 Certification Incentives		4,501		24,000		24,000		24,000
21-00 FICA		24,834		40,159		40,159		41,842
22-00 Employer Pension		39,879		65,619		65,619		68,369
23-00 Health/Life Insurance		86,566		86,225		86,225		105,540
24-00 Workers Compensation		20,062		21,254		21,254		22,667
Subtotal		506,584		738,207		738,207		785,368
Operating Expenditures:								
34-40 Contractual Services	\$	90,993	\$	92,447	\$	92,447	\$	126,260
41-10 Telephone & Fax		5,915		9,500		9,500		9,500
42-00 Postage & Freight		-		100		100		100
43-10 Water/Sewer		999		1,200		1,200		1,200
43-50 Electric		9,441		11,500		11,500		12,500
44-30 Equipment Rental		-		1,200		1,200		-
44-60 Vehicle Rental		16,135		16,146		16,146		12,693
45-50 Insurance Costs		8,024		9,676		9,676		12,182
46-10 Maintenance Contracts		38,594		80,095		80,095		80,160
46-40 Equipment R&M		-		500		500		500
46-50 Vehicle Maintenance		2,866		5,000		5,000		5,000
46-60 Vehicle Maint/Contract		-		1,500		1,500		1,500
47-10 Printing & Binding		-		500		500		500
47-30 Photocopies		1,644		2,500		2,500		2,500
51-30 Office Supplies		2,544		5,000		5,000		5,000
52-20 Vehicle Fuel Charges		1,888		4,500		4,500		4,500
52-70 Uniforms		573		1,400		1,400		1,530
52-90 Equipment under \$1,000		-		1,000		1,000		2,200
54-10 Memberships/Periodicals		475		2,600		2,600		3,555
54-30 Employee Development		1,388		2,250		2,250		8,200
Capital Outlay:								
64-99 Machinery & Equipment		16,873		100,000		100,000		250,000
Subtotal		198,352		348,614		348,614		539,580
Total Costs	\$	704,936	\$	1,086,821	\$	1,086,821	\$	1,324,948

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 124
Project Title: Building Department Improvements
Dep/Div Name: Building

Justification/Description/Location:

The Building Division is seeking Recognition and Accreditation through the International Code Council/International Accreditation Service to further the department's commitment to service, safety and continuous improvement and advancement. As such, we are seeking to implement a business process management platform specifically designed for local government, including applications customized to our processes with intuitive work flows. The platform will improve efficiencies and provide a better, more seamless, customer experience for permitting. In addition, advancements in visual displays (projector, smartboard, monitors, tablets) and the need to have access at our fingertips to better serve the public and continue to improve our customer service delivery in the office, at the customer service counter, and in the field.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	250,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	250,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 250,000

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 the Excelsior 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. To train all staff in high-liability areas as mandated by the State. Prepare in-service training and/or external instruction to keep up with ongoing changes to Florida law and police procedures.
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 a diversified police force as anticipated personnel retire or leave the agency. Continue supporting the reserve Police Officer (part-time) unit.
6. Continue to provide training and equipment for Officers to manage personal safety. Educate Officers 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, etc.). Provide outreach services to residents through the department's Special Needs Registry and the Citizen's Police Academy.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Uniform Crime Report Index				
Murders	-	-	0%	-
Sex Offenses, Forcible	4	3	-25%	1
Robbery	4	1	-75%	2
Assault/Battery	125	129	3%	130
Burglary	19	23	21%	23
Theft, all other	50	46	-8%	48
Motor Vehicle Theft	11	23	109%	26
Theft of Motor Vehicle Parts	16	13	-19%	15
Arson	-	-	0%	-
Drug Related Incidents				
Total Possession of Drugs/Paraphernalia Cases	24	26	8%	30
Total Driving While Intoxicated Arrests	53	31	-42%	45
Total Physical Arrests made during the Year				
Adults	131	149	14%	140
Juveniles	9	23	156%	15
Traffic Related Calls				
Total Vehicular Crashes worked	606	765	26%	750
Criminal Citations Issued	93	264	184%	275
Grand Total UTC Citations Issued	3,980	3,853	-3%	4,000
Total City Parking Citations issued	69	41	-41%	52
Total K9 Searches (this includes outside agency requests)	24	2	-92%	42
Alarms				
Total Alarms (home, auto & business)	1,302	1,263	-3%	1,215
Responses to City Ordinance Violations	193	155	-20%	200
Investigations				
New Cases Assigned to Investigators	402	329	-18%	350
Cases Closed/Inactivated by Investigators	345	328	-5%	350
Total Amount of Property Lost/Stolen	603,138	884,027	47%	920,000
Total Amount of Property Recovered	171,588	87,861	-49%	150,000

BUDGET SUMMARY - POLICE OPERATIONS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 3,991,017	\$ 4,178,346	\$ 4,178,346	\$ 4,278,330
Benefits	1,508,490	1,547,321	1,547,321	1,697,967
Operating	1,172,933	1,249,670	1,249,670	1,501,331
TOTAL	\$ 6,672,440	\$ 6,975,337	\$ 6,975,337	\$ 7,477,628

STAFFING ANALYSIS - POLICE OPERATIONS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Police Chief	1	1	1	1
Deputy Police Chief	1	1	1	1
Administrative Coordinator Police Chief	1	1	1	1
Administrative Coordinator PD CID	1	1	1	1
Accreditation Manager	1	1	1	1
Captain	2	2	2	2
Lieutenant	3	3	3	3
Sergeant	7	7	7	7
Police Officer I, II, 1st Class	34	34	35	35
Reserve Police Officer	5	5	2	2
TOTAL	56	56	54	54

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Safety - Police Operations
001-0321-421

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,641,107	\$ 3,823,950	\$ 3,823,950	\$ 3,883,200
14-00 Overtime	280,444	280,000	280,000	310,000
15-10 Incentive Pay	69,466	74,396	74,396	85,130
21-00 FICA	289,373	319,644	319,644	327,293
22-00 Employer Pension	574,780	579,575	579,575	593,067
23-00 Health/Life Insurance	553,875	552,263	552,263	675,396
24-00 Workers Compensation	90,462	95,839	95,839	102,211
Subtotal	5,499,507	5,725,667	5,725,667	5,976,297
Operating Expenditures:				
31-30 Medical Services	\$ 5,400	\$ 6,650	\$ 6,650	\$ 4,900
34-40 Contractual Services	20,273	31,138	31,138	155,702
40-10 Travel & Per Diem	9,724	17,000	17,000	8,500
41-10 Telephone & Fax	43,192	59,700	59,700	59,700
43-10 Water/Sewer	1,366	4,200	4,200	4,200
43-50 Electric	38,586	50,000	50,000	50,000
44-60 Vehicle Rental	520,914	441,985	441,985	501,714
45-50 Insurance Costs	72,985	86,570	86,570	109,048
46-10 Maintenance Contracts	-	6,000	6,000	6,600
46-40 Equipment R&M	9,442	15,527	15,527	19,562
46-50 Vehicle Maintenance	106,080	118,000	118,000	118,000
46-60 Vehicle Maint/Contract	29,289	24,500	24,500	35,200
47-10 Printing & Binding	1,529	3,000	3,000	4,000
48-10 Promotional Activities	9,313	10,000	10,000	13,000
49-30 Investigative Fees	1,881	2,500	2,500	2,500
52-10 General Operating Supplies	30,233	34,642	34,642	42,825
52-20 Vehicle Fuel Charges	160,563	182,000	182,000	184,000
52-70 Uniforms & Clothing Allowance	44,536	67,360	67,360	67,360
52-90 Equipment under \$1,000	13,483	21,040	21,040	27,000
54-10 Memberships/Periodicals	2,535	4,530	4,530	3,445
54-30 Employee Development	35,593	44,728	44,728	60,075
Capital Outlay:				
64-99 Machinery & Equipment	16,016	18,600	18,600	24,000
Subtotal	1,172,933	1,249,670	1,249,670	1,501,331
Total Costs	\$ 6,672,440	\$ 6,975,337	\$ 6,975,337	\$ 7,477,628

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	2022	2023	% Change	2024 EST
Police calls dispatched	122,156	107,874	-12%	115,015
9-1-1 calls received	3,555	3,759	6%	3,947
Fingerprinting services revenue	70	-	-100%	70
Report, COI, Parking Citations Revenue	24,093	24,146	0%	24,205
Evidence processed (pieces)	966	826	-14%	896
Code Enforcement activity (reports generated)	193	155	-20%	175
Code Enforcement (dispatched calls/assist ofcs.)	147	310	111%	424

BUDGET SUMMARY - SUPPORT SERVICES	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 227,526	\$ 259,900	\$ 259,900	\$ 270,600
Benefits	105,200	117,203	117,203	132,157
Operating	572,959	643,302	643,302	676,403
TOTAL	\$ 905,685	\$ 1,020,405	\$ 1,020,405	\$ 1,079,160

STAFFING ANALYSIS - SUPPORT SERVICES	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Public Safety - Police Support Services
001-0323-423

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 227,121	\$ 254,900	\$ 254,900	\$ 265,600
14-00 Overtime	405	5,000	5,000	5,000
21-00 FICA	15,845	19,883	19,883	20,701
22-00 Employer Pension	25,054	32,488	32,488	33,825
23-00 Health/Life Insurance	53,974	53,891	53,891	65,963
24-00 Workers Compensation	10,327	10,941	10,941	11,668
Subtotal	332,726	377,103	377,103	402,757
Operating Expenditures:				
34-40 Contractual Services	\$ 501,634	\$ 541,049	\$ 541,049	\$ 559,845
40-10 Travel & Per Diem	561	1,500	1,500	1,500
41-10 Telephone & Fax	4,439	5,100	5,100	5,100
41-30 Radio Maintenance	2,774	8,000	8,000	11,000
42-00 Postage & Freight	1,319	2,000	2,000	2,000
43-10 Water/Sewer	910	3,000	3,000	3,000
43-50 Electric	9,646	14,000	14,000	14,000
44-60 Vehicle Rental	13,012	12,888	12,888	19,255
45-50 Insurance Costs	9,744	11,749	11,749	14,823
46-10 Maintenance Contracts	4,409	1,980	1,980	705
46-40 Equipment R&M	906	3,860	3,860	2,500
46-50 Vehicle Maintenance	1,488	4,000	4,000	4,000
46-60 Vehicle Maint/Contract	-	500	500	500
47-10 Printing & Binding	60	840	840	300
47-30 Photocopies	5,927	6,000	6,000	7,500
48-10 Promotional Activities	71	315	315	315
52-10 General Operating Supplies	7,965	14,700	14,700	15,815
52-20 Vehicle Fuel Charges	1,568	3,000	3,000	3,000
52-70 Uniforms & Clothing Allowance	299	1,103	1,103	1,250
52-90 Equipment under \$1,000	2,334	3,308	3,308	3,600
54-10 Memberships/Periodicals	170	410	410	515
54-30 Employee Development	2,161	4,000	4,000	5,880
Capital Outlay:				
64-99 Machinery & Equipment	1,562	-	-	-
Subtotal	572,959	643,302	643,302	676,403
Total Costs	\$ 905,685	\$ 1,020,405	\$ 1,020,405	\$ 1,079,160

FIRE EMERGENCY OPERATIONS

PROGRAM SUMMARY

The Lake Mary Fire Department (LMFD) is dedicated to delivering top-tier fire suppression, emergency medical, and rescue services to our community. Our mission is to execute these services with the utmost professionalism, efficiency, and expertise. To ensure the fulfillment of our goals and objectives, we conduct periodic reviews and annual updates, adapting as needed to shifting priorities, financial constraints, and strategic refinements. The Emergency Operations Program budget is designed to sustain the personnel and logistical infrastructure required for a proficient career Fire Department. With operations spanning two stations; #37 on Wallace Court and #33 on East Crystal Lake Avenue - strategically positioned on the west side and downtown area respectively. We maintain ALS Rescue/Transport units, an ALS Engine Company, and an ALS Quint Company. Each day, a dedicated Emergency Operations Division Battalion Chief supervises field unit operations, ensuring seamless coordination and effective response to emergencies.

GOALS

1. Establish technologies providing live information on performance measures and operational situational awareness in the hands of all personnel with emphasis on supervisors.
2. Enhance social media presence to inform the community of programs and services offered by the fire department.
3. Establish a Citizens Public Safety Academy.
4. Establish key performance indicators for our current peer support and peer fitness programs.
5. Monitor forces of change that are impacting and/or predicted to impact goods and services.
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. Establish a community paramedicine program.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Total Responded Alarms	6,639	6,728	1%	7,065
Fire/Rescue (Non-EMS)	2,075	2,147	3%	2,255
EMS	4,564	4,581	0%	4,810
Medical Transports	2,442	2,485	2%	2,610
Fire/Rescue (Non-EMS) Turnout	1:03	1:07	6%	1:00
EMS Turnout Time	1:00	1:01	2%	1:00

BUDGET SUMMARY - FIRE EMERGENCY OPERATIONS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 3,778,438	\$ 4,048,340	\$ 4,048,340	\$ 4,239,540
Benefits	1,500,800	1,698,014	1,698,014	1,990,081
Operating	1,125,721	1,425,820	1,425,820	1,587,468
TOTAL	\$ 6,404,959	\$ 7,172,174	\$ 7,172,174	\$ 7,817,089

STAFFING ANALYSIS - FIRE EMERGENCY OPERATIONS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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/Paramedic	4	4	4	4
Battalion Chief/Prof Development & Training	1	1	1	1
Fire Lieutenant/Paramedic	5	5	5	4
Fire Lieutenant/EMT	1	1	1	2
Engineer/Paramedic	10	10	10	10
Engineer/EMT	2	2	2	2
Firefighter/Paramedic	12	12	12	12
Firefighter/EMT	6	6	6	6
TOTAL	46	46	46	46

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Safety - Fire Emergency Operations
001-0322-422

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 3,489,139	\$ 3,682,700	\$ 3,682,700	\$ 3,853,900
14-00 Overtime	268,359	330,000	330,000	350,000
15-10 Fire Education Incentives	18,740	20,640	20,640	20,640
16-00 PM/Engineering Incentives	2,200	15,000	15,000	15,000
21-00 FICA	279,352	309,699	309,699	324,325
22-00 Employer Pension	652,949	803,287	803,287	965,810
23-00 Health/Life Insurance	485,768	497,380	497,380	606,471
24-00 Workers Compensation	82,731	87,648	87,648	93,475
Subtotal	5,279,238	5,746,354	5,746,354	6,229,621
Operating Expenditures:				
34-40 Contractual Services	\$ 148,638	\$ 188,954	\$ 188,954	\$ 221,600
40-10 Travel & Per Diem	9,689	12,000	12,000	12,000
41-10 Telephone & Fax	17,130	16,100	16,100	18,500
41-30 Radio Maintenance	345	1,000	1,000	5,000
42-00 Postage & Freight	510	900	900	900
43-10 Water/Sewer	4,540	5,000	5,000	5,000
43-50 Electric	37,236	44,000	44,000	44,000
43-70 Utility - Gas	5,135	9,000	9,000	10,200
44-50 Other Rentals	1,581	2,000	2,000	2,000
44-60 Vehicle Rental	327,611	487,657	487,657	544,971
45-50 Insurance Costs	51,634	62,259	62,259	78,447
46-40 Equipment R&M	36,472	32,600	32,600	40,500
46-50 Vehicle Maintenance	62,817	80,000	80,000	80,000
46-60 Vehicle Maint/Contract	94,069	90,000	90,000	90,000
47-10 Printing & Binding	855	5,000	5,000	1,500
47-30 Photocopies	4,415	4,500	4,500	4,500
52-10 General Operating Supplies	101,256	139,250	139,250	159,000
52-20 Vehicle Fuel Charges	74,889	75,000	75,000	78,000
52-50 Licenses	2,581	3,100	3,100	3,100
52-70 Uniforms & Clothing Allowance	69,064	72,500	72,500	77,500
52-90 Equipment under \$1,000	8,678	14,000	14,000	23,000
54-10 Memberships/Periodicals	13,579	15,000	15,000	7,750
54-30 Employee Development	46,549	60,000	60,000	60,000
Capital Outlay:				
64-99 Machinery & Equipment	6,448	6,000	6,000	20,000
Subtotal	1,125,721	1,425,820	1,425,820	1,587,468
Total Costs	\$ 6,404,959	\$ 7,172,174	\$ 7,172,174	\$ 7,817,089

COMMUNITY RISK REDUCTION

PROGRAM SUMMARY

Community Risk Reduction (CRR) oversees a comprehensive fire and life safety initiative for the Lake Mary community. This "Champions for Life" initiative includes inspections, plan reviews, community engagement, and educational programs. Annual inspections are conducted on all commercial, educational, and multi-family buildings within the city to ensure compliance with state-mandated safety standards and local ordinances. Pre-fire plan site visits are coordinated through CRR and executed by Operations personnel. Public education initiatives are provided to both business and residential communities covering topics like fire safety, emergency planning, evacuation procedures, station tours, and CPR/First Responder. Moreover, the program assists with public information and emergency management as well as investigations into all fires within the city limits, collaborating with state investigators. Additionally, it handles the review and processing of applications and plans for site development, new construction, and structural modifications within the city. Inspection of various aspects such as site conditions, water supply, structural integrity, electrical systems, mechanical setups, gas provisions, and fire detection and suppression systems are conducted at different construction stages.

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	2022	2023	% Change	2024 EST
Public education programs provided	102	114	12%	120
Public education - # of people	4,489	6,574	46%	8,000
Annual fire safety inspections & re-inspections	1,966	1,859	-5%	1,990

BUDGET SUMMARY - COMMUNITY RISK REDUCTION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 218,376	\$ 230,850	\$ 230,850	\$ 246,300
Benefits	78,464	83,756	83,756	94,436
Operating	55,999	100,610	100,610	135,926
TOTAL	\$ 352,839	\$ 415,216	\$ 415,216	\$ 476,662

STAFFING ANALYSIS - COMMUNITY RISK REDUCTION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Public Safety - Community Risk Reduction
001-0324-422

Description	2023		2024		2024		2025	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	215,612	\$	224,150	\$	224,150	\$	239,600
14-00 Overtime		2,764		6,100		6,100		6,100
15-10 Fire Education Incentives		-		600		600		600
21-00 FICA		14,891		17,661		17,661		18,842
22-00 Employer Pension		26,562		28,857		28,857		30,788
23-00 Health/Life Insurance		32,384		32,335		32,335		39,578
24-00 Workers Compensation		4,627		4,903		4,903		5,228
Subtotal		296,840		314,606		314,606		340,736
Operating Expenditures:								
34-40 Contractual Services	\$	9,276	\$	14,284	\$	14,284	\$	16,300
40-10 Travel & Per Diem		1,621		4,500		4,500		4,500
40-20 Car Allowance		-		1,200		1,200		-
41-10 Telephone & Fax		2,778		5,800		5,800		5,800
42-00 Postage & Freight		9		200		200		200
43-10 Water/Sewer		333		550		550		550
43-50 Electric		3,147		4,000		4,000		5,000
44-60 Vehicle Rental		4,377		4,377		4,377		25,276
45-50 Insurance Costs		5,970		7,199		7,199		9,100
46-40 Equipment R&M		-		5,000		5,000		5,000
46-50 Vehicle Maintenance		6,987		7,000		7,000		8,000
46-60 Vehicle Maint/Contract		-		500		500		500
47-10 Printing & Binding		432		3,000		3,000		3,000
47-30 Photocopies		814		1,200		1,200		1,500
48-10 Promotional Activities		11,579		20,000		20,000		20,000
51-20 Office Equipment under \$1,000		-		1,500		1,500		1,500
51-30 Office Supplies		400		2,500		2,500		2,500
52-10 General Operating Supplies		28		-		-		-
52-20 Vehicle Fuel Charges		4,292		4,800		4,800		5,200
52-70 Uniforms & Clothing Allowance		2,285		3,500		3,500		3,500
52-90 Equipment under \$1,000		1,135		500		500		1,500
54-10 Memberships/Periodicals		406		2,500		2,500		2,500
54-30 Employee Development		130		4,500		4,500		4,500
Capital Outlay:								
64-99 Machinery & Equipment		-		2,000		2,000		10,000
Subtotal		55,999		100,610		100,610		135,926
Total Costs	\$	352,839	\$	415,216	\$	415,216	\$	476,662

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 maintenance, 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	2022	2023	% Change	2024 EST
Work orders completed	124	141	14%	150
Purchase orders processed	86	118	37%	120
Land development plans/specs. reviewed	24	32	33%	20
Citizen questions/complaints investigated	204	185	-9%	200
Permit applications reviewed	75	50	-33%	65
Bid documents prepared by Public Works/Consultants	4	2	-50%	6

BUDGET SUMMARY - PUBLIC WORKS ADMINISTRATION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 286,297	\$ 239,250	\$ 239,250	\$ 242,400
Benefits	86,644	84,222	84,222	92,343
Operating	27,007	41,287	41,287	44,777
TOTAL	\$ 399,948	\$ 364,759	\$ 364,759	\$ 379,520

STAFFING ANALYSIS - PUBLIC WORKS ADMINISTRATION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Public Works Director	1	1	1	1
Administrative Coordinator Public Works	1	1	1	1
Construction Manager	1	1	1	1
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Works - Administration
001-0431-431

Description	2023		2024		2024		2025	
	Actual		Original Budget		Adjusted Budget		Budget	
Personnel Services:								
11-00 Salaries and Wages	\$	286,290	\$	237,750	\$	237,750	\$	240,900
14-00 Overtime		7		1,500		1,500		1,500
21-00 FICA		20,937		18,303		18,303		18,544
22-00 Employer Pension		29,852		29,907		29,907		30,300
23-00 Health/Life Insurance		32,384		32,335		32,335		39,578
24-00 Workers Compensation		3,471		3,677		3,677		3,921
Subtotal		372,941		323,472		323,472		334,743
Operating Expenditures:								
34-40 Contractual Services	\$	2,248	\$	3,546	\$	3,546	\$	3,920
40-10 Travel & Per Diem		-		4,000		4,000		4,000
40-20 Car Allowance		1,246		1,200		1,200		1,200
41-10 Telephone & Fax		2,075		2,500		2,500		3,000
42-00 Postage & Freight		297		500		500		500
43-10 Water/Sewer		666		900		900		900
43-50 Electric		6,294		8,000		8,000		8,500
44-60 Vehicle Rental		3,173		3,173		3,173		3,173
45-50 Insurance Costs		4,204		5,068		5,068		6,384
46-40 Equipment R&M		-		1,000		1,000		1,000
46-50 Vehicle Maintenance		1,184		2,200		2,200		2,200
46-60 Vehicle Maint/Contract		-		300		300		300
47-10 Printing & Binding		-		300		300		300
47-30 Photocopies		2,691		3,500		3,500		4,000
51-20 Office Equipment under \$1,000		1,129		1,200		1,200		1,200
51-30 Office Supplies		655		850		850		1,000
52-20 Vehicle Fuel Charges		434		1,500		1,500		1,500
52-70 Uniforms		383		450		450		600
54-10 Memberships/Periodicals		298		350		350		350
54-30 Employee Development		30		750		750		750
Subtotal		27,007		41,287		41,287		44,777
Total Costs	\$	399,948	\$	364,759	\$	364,759	\$	379,520

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	2022	2023	% Change	2024 EST
Paved streets maintained (tons/asphalt)	59	71	20%	75
Streets resurfaced (miles)	14	2	-86%	5
Street signs fabricated/installed	98	107	9%	100
Traffic control signs installed/replaced	20	46	130%	50
Sidewalks repaired (feet)	801	2,086	160%	1,200

BUDGET SUMMARY - PUBLIC WORKS STREETS/SIDEWALKS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 76,660	\$ 88,760	\$ 88,760	\$ 92,560
Benefits	26,069	29,441	29,441	32,673
Operating	540,204	683,851	683,851	711,689
TOTAL	\$ 642,933	\$ 802,052	\$ 802,052	\$ 836,922

STAFFING ANALYSIS - PUBLIC WORKS STREETS/SIDEWALKS	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Public Works Superintendent	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Works - Streets/Sidewalks
001-0432-432

Description	2023		2024		2024			
	Actual		Original Budget		Adjusted Budget	2025 Budget		
Personnel Services:								
11-00 Salaries and Wages	\$	73,998	\$	77,200	\$	77,200	\$	81,000
14-00 Overtime		1,622		10,000		10,000		10,000
17-10 Education Incentives		1,040		1,560		1,560		1,560
21-00 FICA		5,764		6,791		6,791		7,081
22-00 Employer Pension		8,778		11,095		11,095		11,570
23-00 Health/Life Insurance		10,793		10,778		10,778		13,193
24-00 Workers Compensation		734		777		777		829
Subtotal		102,729		118,201		118,201		125,233
Operating Expenditures:								
34-40 Contractual Services	\$	82,510	\$	155,800	\$	155,800	\$	166,000
40-10 Travel & Per Diem		-		950		950		1,050
41-10 Telephone & Fax		707		800		800		1,200
43-30 Elec/Streetlights/Signals		280,300		295,000		295,000		300,000
43-60 Electric Traffic Signals		7,714		8,000		8,000		10,000
44-30 Equipment Rental		344		10,000		10,000		10,000
44-60 Vehicle Rental		87,169		86,288		86,288		85,279
45-50 Insurance Costs		5,207		6,278		6,278		7,925
46-00 Repair & Maintenance		21,444		50,000		50,000		50,000
46-40 Equipment R&M		769		2,500		2,500		2,500
46-50 Vehicle Maintenance		28,055		25,000		25,000		32,500
46-60 Vehicle Maint/Contract		5,677		5,000		5,000		7,000
47-10 Printing & Binding		-		50		50		50
51-30 Office Supplies		51		100		100		100
52-10 General Operating Supplies		9,575		14,500		14,500		14,500
52-20 Vehicle Fuel Charges		8,319		9,800		9,800		9,800
52-40 Chemicals		382		400		400		400
52-70 Uniforms & Clothing Allowance		266		385		385		385
52-90 Equipment under \$1,000		-		3,000		3,000		3,000
53-40 Road Materials		1,465		9,000		9,000		9,000
54-30 Employee Development		250		1,000		1,000		1,000
Subtotal		540,204		683,851		683,851		711,689
Total Costs	\$	642,933	\$	802,052	\$	802,052	\$	836,922

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	2022	2023	% Change	2024 EST
Sports Complex field rental revenue	\$ 38,419	\$ 45,633	19%	\$ 40,000
Sports Complex program revenue	5,666	4,486	-21%	4,000
Park rentals	9,886	7,258	-27%	5,000
Farmers Market revenue	48,127	54,554	13%	30,000
Summer Camp revenue	69,384	93,702	35%	75,000
Concession revenue	13,884	15,704	13%	10,000
Special events sponsorships	\$ 28,275	\$ 45,932	62%	\$ 25,000

BUDGET SUMMARY - PARKS & RECREATION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 1,015,967	\$ 1,120,510	\$ 1,120,510	\$ 1,160,160
Benefits	419,333	485,064	485,064	550,931
Operating	1,062,790	1,269,184	1,269,184	1,333,132
TOTAL	\$ 2,498,090	\$ 2,874,758	\$ 2,874,758	\$ 3,044,223

STAFFING ANALYSIS - PARKS & RECREATION	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Parks & Recreation
001-0572-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 999,453	\$ 1,102,350	\$ 1,102,350	\$ 1,140,000
14-00 Overtime	13,914	14,000	14,000	16,000
17-00 Certification Pay	2,600	4,160	4,160	4,160
21-00 FICA	75,707	85,720	85,720	88,753
22-00 Employer Pension	89,404	133,496	133,496	141,304
23-00 Health/Life Insurance	227,106	237,120	237,120	290,236
24-00 Workers Compensation	27,116	28,728	28,728	30,638
Subtotal	1,435,300	1,605,574	1,605,574	1,711,091
Operating Expenditures:				
34-40 Contractual Services	\$ 91,854	\$ 115,898	\$ 115,898	\$ 138,450
40-10 Travel & Per Diem	209	1,500	1,500	1,500
40-20 Car Allowance	3,600	3,600	3,600	3,600
41-10 Telephone & Fax	7,997	8,900	8,900	8,900
42-00 Postage & Freight	72	100	100	100
43-10 Water/Sewer	44,674	49,000	49,000	49,000
43-50 Electric	58,005	64,500	64,500	64,500
44-30 Equipment Rental	2,183	5,000	5,000	5,000
44-60 Vehicle Rental	108,824	82,419	82,419	109,791
45-50 Insurance Costs	20,301	24,477	24,477	30,821
46-10 Maintenance Contracts	227,494	281,040	281,040	257,200
46-30 Grounds Maintenance	66,642	57,800	57,800	47,800
46-40 Equipment R&M	13,474	15,000	15,000	17,250
46-50 Vehicle Maintenance	44,140	55,000	55,000	55,000
46-60 Vehicle Maint/Contract	3,572	5,500	5,500	5,500
47-10 Printing & Binding	45	400	400	500
47-30 Photocopies	1,172	1,400	1,400	2,000
48-10 Promotional Activities	6,724	9,750	9,750	8,950
48-40 Historical Commission	-	300	300	300
48-50 Farmers Market Expenses	15,479	20,000	20,000	22,500
48-60 Summer Camp	63,000	53,000	53,000	60,000
51-70 Grounds Maint/Sports Complex	52,576	55,180	55,180	84,750
51-80 Irrigation Lake Mary Blvd	30,232	30,000	30,000	35,000
51-90 Grounds Maint/Lake Mary Blvd	23,482	65,000	65,000	55,000
52-10 General Operating Supplies	39,501	46,000	46,000	52,500
52-20 Vehicle Fuel Charges	21,647	26,000	26,000	26,000
52-70 Uniforms & Clothing Allowance	6,593	8,820	8,820	8,820
52-90 Equipment under \$1,000	7,138	8,000	8,000	8,000
54-10 Memberships/Periodicals	2,306	10,400	10,400	4,600

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Parks & Recreation
001-0572-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
54-30 Employee Development	4,216	13,800	13,800	13,800
55-60 Other Recreation Activity	82,949	124,400	124,400	129,400
Capital Outlay:				
64-99 Machinery & Equipment	12,689	27,000	27,000	26,600
Subtotal	1,062,790	1,269,184	1,269,184	1,333,132
Total Costs	\$ 2,498,090	\$ 2,874,758	\$ 2,874,758	\$ 3,044,223

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	2022	2023	% Change	2024 EST
Preventive maintenance inspections completed	198	198	0%	198
Work orders completed	628	559	-11%	600
% of work performed by outside contractors	40%	35%	-13%	33%

BUDGET SUMMARY - FACILITIES MAINTENANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 177,888	\$ 205,330	\$ 205,330	\$ 216,380
Benefits	78,579	89,131	89,131	101,244
Operating	194,990	287,817	287,817	290,980
TOTAL	\$ 451,457	\$ 582,278	\$ 582,278	\$ 608,604

STAFFING ANALYSIS - FACILITIES MAINTENANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Administrative Coordinator Facilities	1	1	1	1
Facility Manager City Electrician	0	0	1	1
Electrician	1	1	0	0
Facilities Maintenance Technician	2	2	2	2
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Parks & Recreation - Facilities Maintenance
001-0519-419

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 173,892	\$ 194,750	\$ 194,750	\$ 205,300
14-00 Overtime	3,816	8,500	8,500	8,500
15-10 Incentive Pay	180	2,080	2,080	2,080
17-00 Educational Incentives	-	500	500	500
21-00 FICA	13,453	15,587	15,587	16,394
22-00 Employer Pension	17,262	25,469	25,469	26,788
23-00 Health/Life Insurance	43,181	43,113	43,113	52,770
24-00 Workers Compensation	4,683	4,962	4,962	5,292
Subtotal	256,467	294,961	294,961	317,624
Operating Expenditures:				
34-40 Contractual Services	\$ 4,554	\$ 44,140	\$ 44,140	\$ 12,000
40-10 Travel & Per Diem	-	400	400	400
41-10 Telephone & Fax	2,319	3,400	3,400	3,400
42-00 Postage & Freight	-	100	100	100
43-10 Water/Sewer	200	400	400	400
43-50 Electric	1,888	2,800	2,800	3,200
44-30 Equipment Rental	-	3,000	3,000	3,000
44-60 Vehicle Rental	6,870	3,037	3,037	10,953
45-50 Insurance Costs	3,965	4,780	4,780	6,017
46-20 Repair & Maint/Buildings	121,736	125,000	125,000	150,000
46-40 Equipment R&M	2,967	6,000	6,000	6,000
46-50 Vehicle Maintenance	4,021	6,000	6,000	6,000
46-60 Vehicle Maint/Contract	-	1,200	1,200	1,200
47-10 Printing & Binding	-	100	100	100
47-30 Photocopies	289	500	500	500
52-10 General Operating Supplies	37,620	51,000	51,000	51,000
52-20 Vehicle Fuel Charges	5,840	8,000	8,000	8,000
52-70 Uniforms	1,340	1,210	1,210	1,210
52-90 Equipment under \$1,000	1,381	2,500	2,500	5,000
54-10 Memberships/Periodicals	-	1,000	1,000	-
54-30 Employee Development	-	3,000	3,000	4,000
58-20 Discretionary Fund	-	15,000	15,000	15,000
Capital Outlay:				
64-99 Machinery & Equipment	-	5,250	5,250	3,500
Subtotal	194,990	287,817	287,817	290,980
Total Costs	\$ 451,457	\$ 582,778	\$ 582,778	\$ 608,604

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	2022	2023	% Change	2024 EST
Events Center rentals	310	299	-4%	300
Non-revenue meetings and events	6	6	0%	6
Events Center revenue	\$ 652,233	\$ 685,711	5%	\$ 690,000

BUDGET SUMMARY - EVENTS CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 259,381	\$ 286,975	\$ 286,975	\$ 301,800
Benefits	107,795	117,209	117,209	131,701
Operating	179,398	224,024	224,024	241,759
TOTAL	\$ 546,574	\$ 628,208	\$ 628,208	\$ 675,260

STAFFING ANALYSIS - EVENTS CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Business Manager	1	1	1	1
Administrative Coordinator Parks & Rec	1	1	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 2025 Operating Budget

Parks & Recreation - Events Center
001-0587-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 258,115	\$ 285,475	\$ 285,475	\$ 300,300
14-00 Overtime	1,266	1,500	1,500	1,500
21-00 FICA	19,125	21,954	21,954	23,088
22-00 Employer Pension	26,598	32,785	32,785	33,500
23-00 Health/Life Insurance	53,974	53,891	53,891	65,963
24-00 Workers Compensation	8,098	8,579	8,579	9,150
Subtotal	367,176	404,184	404,184	433,501
Operating Expenditures:				
34-40 Contractual Services	\$ 40,983	\$ 51,705	\$ 51,705	\$ 54,100
40-10 Travel & Per Diem	361	600	600	600
40-20 Car Allowance	1,200	1,200	1,200	1,200
41-10 Telephone & Fax	2,492	3,200	3,200	3,500
42-00 Postage & Freight	-	50	50	50
43-10 Water/Sewer	8,869	10,500	10,500	12,000
43-50 Electric	60,951	72,000	72,000	72,000
45-50 Insurance Costs	39,024	47,054	47,054	59,294
46-20 Repair & Maint/Buildings	-	2,000	2,000	2,000
46-30 Grounds Maintenance	160	2,000	2,000	2,000
46-40 Equipment R&M	5,972	4,000	4,000	4,000
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	1,984	2,200	2,200	3,000
48-10 Promotional Activities	8,442	11,500	11,500	11,500
51-20 Office Equipment under \$1,000	73	500	500	500
51-30 Office Supplies	357	1,200	1,200	1,200
52-10 General Operating Supplies	4,019	5,000	5,000	5,000
52-70 Uniforms & Clothing Allowance	2,161	2,800	2,800	2,800
52-90 Equipment under \$1,000	2,060	2,000	2,000	5,000
54-10 Memberships/Periodical/Books	270	655	655	655
54-30 Employee Development	20	1,160	1,160	1,160
Capital Outlay:				
64-99 Machinery & Equipment	-	2,500	2,500	-
Subtotal	179,398	224,024	224,024	241,759
Total Costs	\$ 546,574	\$ 628,208	\$ 628,208	\$ 675,260

COMMUNITY CENTER

PROGRAM SUMMARY

The Lake Mary Community Center serves the community as a space for recreational programming and small private rentals. The popular summer camp program is also run out of the facility, which features nine (9) weeks of summer fun for eighty (80) local children. The facility is also the office for the Recreation 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 recreation division to provide customer service to the City residents and customers of the parks and recreation department.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Rentals	297	189	-36%	203
Non-revenue meeting use	52	81	56%	69
Recreational programs	201	235	17%	305
Revenue - rental & partner programs	\$ 82,559	\$ 76,787	-7%	\$ 79,422

BUDGET SUMMARY - COMMUNITY CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 49,958	\$ 66,575	\$ 66,575	\$ 72,700
Benefits	17,078	23,892	23,892	26,580
Operating	53,512	82,830	82,830	79,989
TOTAL	\$ 120,548	\$ 173,297	\$ 173,297	\$ 179,269

STAFFING ANALYSIS - COMMUNITY CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Parks & Recreation - Community Center
001-0575-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 49,863	\$ 66,375	\$ 66,375	\$ 72,500
14-00 Overtime	95	200	200	200
21-00 FICA	3,774	5,093	5,093	5,562
22-00 Employer Pension	-	5,360	5,360	4,988
23-00 Health/Life Insurance	10,793	10,778	10,778	13,193
24-00 Workers Compensation	2,511	2,661	2,661	2,837
Subtotal	67,036	90,467	90,467	99,280
Operating Expenditures:				
34-40 Contractual Services	\$ 12,043	\$ 16,001	\$ 16,001	\$ 14,800
40-10 Travel & Per Diem	-	50	50	100
41-10 Telephone & Fax	1,005	1,600	1,600	1,600
43-10 Water/Sewer	4,027	7,000	7,000	7,000
43-50 Electric	10,732	11,000	11,000	12,800
45-50 Insurance Costs	21,256	25,629	25,629	32,289
46-20 Repair & Maint/Buildings	-	7,000	7,000	1,000
46-30 Grounds Maintenance	-	3,550	3,550	-
46-40 Equipment R&M	-	500	500	500
47-10 Printing & Binding	-	200	200	200
47-30 Photocopies	2,086	2,500	2,500	4,000
48-10 Promotional Activities	-	300	300	200
51-20 Office Equipment under \$1,000	221	3,000	3,000	1,000
52-10 General Operating Supplies	1,742	4,000	4,000	4,000
52-70 Uniforms & Clothing Allowance	200	300	300	300
54-30 Employee Development	200	200	200	200
Subtotal	53,512	82,830	82,830	79,989
Total Costs	\$ 120,548	\$ 173,297	\$ 173,297	\$ 179,269

SENIOR CENTER

PROGRAM SUMMARY

The Lake Mary Senior Center serves 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. The Senior Center also serves the community as a meeting space for City Homeowners' Association meetings.

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 community space for City Homeowners' Association meetings and community events, while aiming to achieve 80% cost recovery.

PERFORMANCE MEASURES	2022	2023	% Change	2024 EST
Memberships	467	479	3%	452
Programs offered	776	901	16%	986
Senior Center revenue	27,607	19,811	-28%	20,205

BUDGET SUMMARY - SENIOR CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 22,260	\$ 43,600	\$ 43,600	\$ 45,400
Benefits	4,725	9,025	9,025	7,279
Operating	29,082	44,384	44,384	45,808
TOTAL	\$ 56,067	\$ 97,009	\$ 97,009	\$ 98,487

STAFFING ANALYSIS - SENIOR CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Parks & Recreation - Senior Center
001-0591-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 22,260	\$ 43,600	\$ 43,600	\$ 45,400
14-00 Overtime	152	-	-	-
21-00 FICA	1,724	3,336	3,336	3,474
22-00 Employer Pension	2,775	5,450	5,450	3,550
24-00 Workers Compensation	226	239	239	255
Subtotal	27,137	52,625	52,625	52,679
Operating Expenditures:				
34-40 Contractual Services	\$ 6,225	\$ 11,803	\$ 11,803	\$ 9,300
40-10 Travel & Per Diem	-	50	50	50
41-10 Telephone & Fax	1,071	1,300	1,300	1,500
42-00 Postage & Freight	5	100	100	100
43-10 Water/Sewer	999	1,100	1,100	1,100
43-50 Electric	9,441	11,500	11,500	11,500
45-50 Insurance Costs	4,537	5,471	5,471	6,898
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	1,015	1,200	1,200	2,000
48-10 Promotional Activities	1,225	1,200	1,200	1,200
49-91 Instructor Fees	2,330	4,160	4,160	4,160
51-20 Office Equipment under \$1,000	86	-	-	-
51-30 Office Supplies	-	800	800	800
52-10 General Operating Supplies	1,165	4,100	4,100	5,600
52-70 Uniforms & Clothing Allowance	150	-	-	-
52-90 Equipment Under \$1,000	833	1,000	1,000	1,000
54-30 Employee Development	-	100	100	100
Subtotal	29,082	44,384	44,384	45,808
Total Costs	\$ 56,219	\$ 97,009	\$ 97,009	\$ 98,487

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	2022	2023	% Change	2024 EST
Tennis memberships	241	177	-27%	180
Facility revenue	\$ 68,151	\$ 61,085	-10%	\$ 72,359

BUDGET SUMMARY - TENNIS CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 44,008	\$ 47,750	\$ 47,750	\$ 48,300
Benefits	19,217	21,745	21,745	24,361
Operating	43,116	67,389	67,389	107,272
TOTAL	\$ 106,341	\$ 136,884	\$ 136,884	\$ 179,933

STAFFING ANALYSIS - TENNIS CENTER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Tennis Center Coordinator	1	1	1	1
TOTAL	1	1	1	1

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Parks & Recreation - Tennis Center
001-0595-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 43,970	\$ 46,250	\$ 46,250	\$ 46,800
14-00 Overtime	38	1,500	1,500	1,500
21-00 FICA	3,377	3,653	3,653	3,695
22-00 Employer Pension	3,777	5,969	5,969	6,038
23-00 Health/Life Insurance	10,793	10,778	10,778	13,193
24-00 Workers Compensation	1,270	1,345	1,345	1,435
Subtotal	63,225	69,495	69,495	72,661
Operating Expenditures:				
34-40 Contractual Services	\$ 4,627	\$ 6,877	\$ 6,877	\$ 10,600
40-10 Travel & Per Diem	-	100	100	400
43-10 Water/Sewer	3,949	7,400	7,400	7,400
43-50 Electric	13,418	15,800	15,800	16,800
45-50 Insurance Costs	4,729	5,702	5,702	7,192
46-10 Maintenance Contracts	-	2,500	2,500	35,000
46-30 Grounds Maintenance	492	3,000	3,000	3,000
46-40 Equipment R&M	1,842	3,850	3,850	4,000
47-10 Printing & Binding	-	500	500	500
47-30 Photocopies	736	1,000	1,000	1,200
48-10 Promotional Activities	-	2,300	2,300	1,800
51-20 Office Equipment under \$1,000	251	1,000	1,000	4,000
52-10 General Operating Supplies	11,607	14,700	14,700	14,700
52-70 Uniforms	100	-	-	-
54-10 Memberships/Periodicals	-	160	160	180
54-30 Employee Development	-	500	500	500
Capital Outlay:				
64-99 Machinery & Equipment	1,365	2,000	2,000	-
Subtotal	43,116	67,389	67,389	107,272
Total Costs	\$ 106,341	\$ 136,884	\$ 136,884	\$ 179,933



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SPECIAL REVENUE FUNDS

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

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

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

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

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



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City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

All Special Revenue Funds Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 1,198,928	\$ 944,697	\$ 944,697	\$ 990,697
Revenue:				
Operating Revenue	\$ 83,092	\$ 74,500	\$ 74,500	\$ 74,500
Interest/Other	35,355	11,700	11,700	20,000
Carry Forward Fund Balance	-	180,000	180,000	20,000
Total Revenue	118,447	266,200	266,200	114,500
Expenditures:				
Operating Expenditures	\$ 12,796	\$ 20,200	\$ 20,200	\$ 21,200
Capital Outlays	359,882	200,000	200,000	200,000
Total Expenditures	372,678	220,200	220,200	221,200
Increase (Decrease) in Fund Balance	(254,231)	46,000	46,000	(106,700)
Fund Balance, September 30	\$ 944,697	\$ 990,697	\$ 990,697	\$ 883,997

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

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

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 137,596	\$ 145,210	\$ 145,210	\$ 145,510
Revenue:				
Police Education Revenue	\$ 8,254	\$ 7,500	\$ 7,500	\$ 7,500
Interest Income	5,436	2,800	2,800	3,600
Total Revenue	13,690	10,300	10,300	11,100
Expenditures:				
Training Expenditures	\$ 6,076	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	6,076	10,000	10,000	10,000
Increase (Decrease) in Fund Balance	7,614	300	300	1,100
Fund Balance, September 30	\$ 145,210	\$ 145,510	\$ 145,510	\$ 146,610

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Law Enforcement Trust Fund - State
102-0321-421

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 152,150	\$ 150,623	\$ 150,623	\$ 149,023
Revenue:				
Forfeitures	\$ 14,684	\$ -	\$ -	\$ -
Interest Income	6,189	-	-	-
Total Revenue	20,873	-	-	-
Expenditures:				
Capital - Vehicle & Equipment	\$ 21,600	\$ -	\$ -	\$ -
Donations	800	1,600	1,600	1,600
Total Expenditures	22,400	1,600	1,600	1,600
Increase (Decrease) in Fund Balance	(1,527)	(1,600)	(1,600)	(1,600)
Fund Balance, September 30	\$ 150,623	\$ 149,023	\$ 149,023	\$ 147,423

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Law Enforcement Trust Fund - Federal
106-0321-421

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 27,554	\$ 28,557	\$ 28,557	\$ 28,557
Revenue:				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest Income	1,003	-	-	-
Total Revenue	1,003	-	-	-
Expenditures:				
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	1,003	-	-	-
Fund Balance, September 30	\$ 28,557	\$ 28,557	\$ 28,557	\$ 28,557

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Police Impact Fees Fund
110-0321-421

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 132,939	\$ 88,425	\$ 88,425	\$ 115,925
Revenue:				
Impact Fees	\$ 8,903	\$ 25,000	\$ 25,000	\$ 25,000
Interest	3,786	2,500	2,500	2,800
Total Revenue	12,689	27,500	27,500	27,800
Expenditures:				
Capital - Vehicle & Equipment	\$ 57,203	\$ -	\$ -	\$ -
Total Expenditures	57,203	-	-	-
Increase (Decrease) in Fund Balance	(44,514)	27,500	27,500	27,800
Fund Balance, September 30	\$ 88,425	\$ 115,925	\$ 115,925	\$ 143,725

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Fire Impact Fees Fund
111-0322-422

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 368,231	\$ 106,919	\$ 106,919	\$ 123,919
Revenue:				
Impact Fees	\$ 11,804	\$ 15,000	\$ 15,000	\$ 15,000
Interest	7,963	2,000	2,000	3,000
Total Revenue	19,767	17,000	17,000	18,000
Expenditures:				
Capital - Vehicle & Equipment	\$ 281,079	\$ -	\$ -	\$ -
Total Expenditures	281,079	-	-	-
Increase (Decrease) in Fund Balance	(261,312)	17,000	17,000	18,000
Fund Balance, September 30	\$ 106,919	\$ 123,919	\$ 123,919	\$ 141,919

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Works Impact Fees Fund
112-0431-431

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 53,963	\$ 57,769	\$ 57,769	\$ 60,969
Revenue:				
Impact Fees	\$ 1,641	\$ 2,000	\$ 2,000	\$ 2,000
Interest	2,165	1,200	1,200	1,500
Total Revenue	3,806	3,200	3,200	3,500
Expenditures:				
Capital - Vehicle & Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Increase (Decrease) in Fund Balance	3,806	3,200	3,200	3,500
Fund Balance, September 30	\$ 57,769	\$ 60,969	\$ 60,969	\$ 64,469

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Recreation Impact Fees Fund
113-0572-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 207,599	\$ 226,101	\$ 226,101	\$ 227,301
Revenue:				
Impact Fees	\$ 10,181	\$ 20,000	\$ 20,000	\$ 20,000
Interest	8,321	1,200	1,200	5,600
Carry Forward Fund Balance	-	180,000	180,000	20,000
Total Revenue	18,502	201,200	201,200	45,600
Expenditures:				
Capital - Park Improvements	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Total Expenditures	-	200,000	200,000	200,000
Increase (Decrease) in Fund Balance	18,502	1,200	1,200	(154,400)
Fund Balance, September 30	\$ 226,101	\$ 227,301	\$ 227,301	\$ 72,901

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 113
Project Title: Downtown Park Improvements
Dep/Div Name: Parks and Recreation

Justification/Description/Location:

Complete Stairstep Parks. This would include a playground in the park at the Community Center, convert Kiddie Park to greenspace with minimal parking.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	200,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 200,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: Recreation Impact Fee Fund	200,000	-
Total Funding Source	\$ 200,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Lake Mary Cemetery Fund
118-0572-452

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 118,896	\$ 141,093	\$ 141,093	\$ 139,493
Revenue:				
Cemetery Sales	\$ 27,625	\$ 5,000	\$ 5,000	\$ 5,000
Interest/Other	492	2,000	2,000	3,500
Total Revenue	28,117	7,000	7,000	8,500
Expenditures:				
Postage & Freight	\$ -	\$ 100	\$ 100	\$ 100
Water	5,920	5,500	5,500	6,500
Grounds Maintenance	-	2,000	2,000	2,000
General Operating Supplies	-	1,000	1,000	1,000
Total Expenditures	5,920	8,600	8,600	9,600
Increase (Decrease) in Fund Balance	22,197	(1,600)	(1,600)	(1,100)
Fund Balance, September 30	\$ 141,093	\$ 139,493	\$ 139,493	\$ 138,393

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 2025 Operating Budget

Debt Service Fund Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 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 2025 Operating Budget

All Capital Project Funds Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 3,253,880	\$ 4,109,215	\$ 4,109,215	\$ 3,132,565
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 2,075,763	\$ 3,384,250	\$ 3,384,250	\$ 1,985,000
Interest	122,834	18,000	18,000	63,500
Transfers In - General Fund	634,000	650,000	650,000	1,000,000
Carry Forward Fund Balance	-	5,173,500	5,173,500	1,418,000
Total Revenue and Other Sources	2,832,597	9,225,750	9,225,750	4,466,500
Expenditures:				
Capital Projects	\$ 1,695,702	\$ 8,992,400	\$ 8,992,400	\$ 4,496,600
Admin Projects	281,560	1,210,000	1,210,000	-
Total Expenditures	1,977,262	10,202,400	10,202,400	4,496,600
Increase (Decrease) in Fund Balance	855,335	(976,650)	(976,650)	(30,100)
Fund Balance, September 30	\$ 4,109,215	\$ 3,132,565	\$ 3,132,565	\$ 3,102,465

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Capital Project Funds

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 662,720	\$ 726,294	\$ 726,294	\$ 585,394
Revenue and Other Sources:				
Intergovernmental Revenue	\$ 374,756	\$ 1,963,000	\$ 1,963,000	\$ 185,000
Transfers In - General Fund	634,000	650,000	650,000	1,000,000
Carry Forward Fund Balance	-	1,318,000	1,318,000	679,000
Total Revenue and Other Sources	1,008,756	3,931,000	3,931,000	1,864,000
Expenditures:				
Capital Projects	\$ 663,622	\$ 2,861,900	\$ 2,861,900	\$ 1,701,600
Administrative Projects	281,560	1,210,000	1,210,000	-
Total Expenditures	945,182	4,071,900	4,071,900	1,701,600
Increase (Decrease) in Fund Balance	63,574	(140,900)	(140,900)	162,400
Fund Balance, September 30	\$ 726,294	\$ 585,394	\$ 585,394	\$ 747,794

City of Lake Mary, Florida

Fiscal Year 2025 Operating Budget

Schedule of Capital Projects

Project Description	2024 Carry Forward	2025 Budget	Total Available Budget
General Government			
Computer Replacement	\$ -	\$ 33,000	\$ 33,000
Network Upgrade & Development	-	100,000	100,000
Subtotal	-	133,000	133,000
Police			
Laptop Computer Replacement	-	40,000	40,000
Radio Replacement	-	39,600	39,600
CVSA Replacement	-	11,000	11,000
Ballistic Shield	-	5,500	5,500
LiveScan Fingerprinting System	-	10,000	10,000
Subtotal	-	106,100	106,100
Fire			
Fire/EMS Matching Grant	-	20,000	20,000
X Series Cardiac Monitor	-	55,000	55,000
Fire/EMS Training Prop	-	10,000	10,000
SCBA Replacement	-	177,000	177,000
Stryker Stretcher	-	40,000	40,000
LUCAS CPR Chest Compression System	-	24,000	24,000
Subtotal	-	326,000	326,000
PW: Streets & Sidewalks			
Parking Lot Rehabilitation	-	20,000	20,000
Street Lighting Additions	-	32,000	32,000
Subtotal	-	52,000	52,000
Facilities Maintenance			
Frank Evans Museum Maintenance	-	25,000	25,000
Events Center Maintenance	-	160,000	160,000
Public Works Maintenance	-	60,000	60,000
PD Maintenance	90,000	25,000	115,000
FD Maintenance	-	39,000	39,000
Subtotal	90,000	309,000	399,000
Parks and Recreation			
Sports Complex Improvements	269,000	60,000	329,000
Park Improvements	320,000	30,000	350,000
Tennis Center Improvements	-	6,500	6,500
Subtotal	589,000	96,500	685,500
Total Capital Project Funds	\$ 679,000	\$ 1,022,600	\$ 1,701,600

City of Lake Mary, Florida
Fiscal Year 2025 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 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 2025.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	33,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 33,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	33,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 33,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 215
Project Title: Network Upgrade & Development
Dep/Div Name: Information Systems

Justification/Description/Location:

Network Development Upgrades (Phone System cloud migration - \$50,000; AS400 server upgrade and migration - \$50,000).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	100,000
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	100,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 100,000

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	40,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 40,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	40,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 40,000

City of Lake Mary, Florida
Fiscal Year 2025 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 (\$5,300 each) and three (3) portable radios (\$7,900 each).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	39,600
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 39,600

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	39,600
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 39,600

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 321
Project Title: CVSA Replacement
Dep/Div Name: Police

Justification/Description/Location:

Due to age and outdated software, purchase the NITV Federal Services CVSA III (computer voice stress analyzer).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	11,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 11,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 Capital Budget Proposal
Dep/Div Number: 321
Project Title: Ballistic Shield
Dep/Div Name: Police

Justification/Description/Location:

Purchase one (1) new rifle rated (NIJ Lv 3) ballistic shield in FY 2025. This shield 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.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	5,500
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 5,500

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	5,500
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 5,500

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 321
Project Title: LiveScan Fingerprinting System
Dep/Div Name: Police

Justification/Description/Location:

The current fingerprinting system will reach the end of its serviceable life on 9/30/2024. The new fingerprinting hardware and associated equipment is required to continue employment fingerprinting capabilities and to provide fingerprinting services to the public.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	20,000
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	55,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 55,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	55,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 55,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Fire/EMS Training Prop
Dep/Div Name: Fire

Justification/Description/Location:

The Firefighting training props give 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 10,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 Capital Budget Proposal
Dep/Div Number: 322
Project Title: SCBA Replacement
Dep/Div Name: Fire

Justification/Description/Location:

We are in need of replacing our Self Contained Breathing Apparatus (SCBA). Our current equipment is nearing the end of its ten (10) year service life. This equipment is used to provide a safe breathing atmosphere to firefighters while they enter hazardous environments.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	177,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 177,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	177,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 177,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 322
Project Title: Stryker Stretcher
Dep/Div Name: Fire

Justification/Description/Location:

The service life of these devices are ten (10) years. This will be replacing a stretcher that has met its service life.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	40,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 40,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	40,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 40,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 322
Project Title: LUCAS CPR Chest Compression System
Dep/Div Name: Fire

Justification/Description/Location:

This funding request is for a LUCAS CPR chest compression device. This device is an essential component of pre-hospital life support that increases the chances of a successful resuscitation and better outcomes for patients. Using a LUCAS device can increase safety and prevent injury by reducing the physical strain required of our employees during extended resuscitation efforts.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	24,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 24,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	24,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 24,000

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	20,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 20,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 City Manager and Police Department.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	32,000
Total	\$ -	\$ 32,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Frank Evans Museum Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Exterior pressure washing, patching, and painting of the Frank Evans Museum.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ -	\$ 25,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	25,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 25,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Events Center Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Replace Projector and Screen - \$10,000; add privacy wall next to the Events Center building - \$150,000
 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	150,000
Equipment	-	10,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 160,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	160,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 160,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Public Works Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Due to age, replace generator at Public Works building.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	60,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 60,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	60,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 60,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Police Department Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

The Support Services Manager and Records department areas are in need of a renovation to bring it up to date with the current needs of our personnel. This renovation will replace dilapidated work stations that have served their purpose since the opening of our building. This area will serve as an office space and meeting space for the Support Services personnel. The goal is to purchase new workstations/furniture for the Records personnel and Support Services Manager - \$25,000; public safety upgrades to the Police Department building - \$90,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	90,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ 90,000	\$ 25,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	90,000	25,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 90,000	\$ 25,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 519
Project Title: Fire Department Maintenance
Dep/Div Name: Facilities Maintenance

Justification/Description/Location:

Garage door replacement - \$24,000; chemical decontamination room - \$15,000.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	15,000
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	24,000
Total	\$ -	\$ 39,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	39,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 39,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Sports Complex Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Replace protective netting at ballfields - \$25,000; complete upgrade to the concession stand to include new cantilever roof creating covered space and seating areas - \$304,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	269,000	35,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	25,000
Total	\$ 269,000	\$ 60,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	269,000	60,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 269,000	\$ 60,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Park Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

At Liberty Park, replace Bridge #1 to a drive-over bridge for mowing equipment to access field - \$30,000; complete Stairstep Parks. This would include a playground in the park at the Community Center, convert Kiddie Park to greenspace with minimal parking - \$320,000 (This project would be earmarked to use ARPA Funds).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	320,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	30,000
Total	\$ 320,000	\$ 30,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	320,000	30,000
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 320,000	\$ 30,000

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 572
Project Title: Tennis Center Improvements
Dep/Div Name: Parks & Recreation

Justification/Description/Location:

Due to age, replace tennis ball machine - \$6,500

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	6,500
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 6,500

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	6,500
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 6,500

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

One-Cent Infrastructure Sales Tax Fund

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 2,591,160	\$ 3,382,921	\$ 3,382,921	\$ 2,547,171
Revenue:				
Intergovernmental Revenue	\$ 1,701,007	\$ 1,421,250	\$ 1,421,250	\$ 1,800,000
Interest	122,834	18,000	18,000	63,500
Carry Forward Fund Balance	-	3,855,500	3,855,500	739,000
Total Revenue	1,823,841	5,294,750	5,294,750	2,602,500
Expenditures:				
Rinehart Road Improvement Project	\$ 25,247	\$ 1,000,000	\$ 1,000,000	\$ 886,000
Downtown Improvement Project	695,004	3,730,500	3,730,500	1,559,000
Street Reconstruction Project	311,829	1,300,000	1,300,000	250,000
Sidewalk Improvement Project	-	100,000	100,000	100,000
Total Expenditures	1,032,080	6,130,500	6,130,500	2,795,000
Increase (Decrease) in Fund Balance	791,761	(835,750)	(835,750)	(192,500)
Fund Balance, September 30	\$ 3,382,921	\$ 2,547,171	\$ 2,547,171	\$ 2,354,671

City of Lake Mary, Florida
Fiscal Year 2025 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 as 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 2024	2025
Land	-	-
Building	-	-
Construction	886,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 886,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	886,000	-
Total Funding Source	\$ 886,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 Fire Station #33. The conversion also includes moving street lighting from power poles onto new decorative street light poles.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	624,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 624,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	624,000	-
Total Funding Source	\$ 624,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	318,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 318,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	318,000	-
Total Funding Source	\$ 318,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 streetscape 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, Lakeview Avenue lighting, and wayfinding signage).

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	617,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 617,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	617,000	-
Total Funding Source	\$ 617,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 2025 Estates Cir and Sun Oaks Ct have been identified through our pavement network inspections as needing to be maintained. Pavement network inspections by a consulting engineer are scheduled every two (2) to three (3) years.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	250,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 250,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other: 1 Cent Infra Sales Tax	-	250,000
Total Funding Source	\$ -	\$ 250,000

City of Lake Mary, Florida
Fiscal Year 2025 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 2025 several neighborhoods, identified through our regular inspections, are planned to have sidewalk rehabilitation done.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	100,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 Operating Budget

Water & Sewer Fund Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 14,781,353	\$ 14,924,417	\$ 14,924,417	\$ 12,753,803
Revenue:				
Water Sales	\$ 2,735,838	\$ 2,650,000	\$ 2,650,000	\$ 2,700,000
New Installations	5,040	4,500	4,500	4,500
Turn-Ons	4,081	5,000	5,000	5,000
Turn-Offs	11,975	9,000	9,000	9,000
Penalties	158,000	85,000	85,000	100,000
After Hour Calls	90	-	-	-
Sewer Sales	2,947,942	2,575,000	2,575,000	2,900,000
Reclaimed Water	351,903	435,000	435,000	435,000
Interest	643,298	175,000	175,000	318,500
Water Impact Fees	96,380	50,000	50,000	50,000
Sewer Impact Fees	40,681	10,000	10,000	10,000
Intergovernmental Revenue	-	800,000	800,000	-
Misc Revenues	600,764	760,000	760,000	1,500,000
Carry Forward Fund Balance	-	1,190,000	1,190,000	1,580,000
Total Revenues	7,595,992	8,748,500	8,748,500	9,612,000
Amt Restricted for Water/Sewer Projects	1,692,378	1,829,440	1,829,440	1,829,440
Total Revenues and Balances	24,069,723	25,502,357	25,502,357	24,195,243
Expenses:				
Water Treatment	\$ 1,413,475	\$ 1,973,833	\$ 1,973,833	\$ 2,817,606
Water Dist./WW Collection	1,185,907	1,374,708	1,374,708	1,565,357
Utility Billing	224,697	275,573	275,573	308,390
Water/Sewer Projects	460,950	3,320,000	3,320,000	2,989,000
Wholesale Reclaimed Water	384,056	375,000	375,000	400,000
Wholesale Sewer Treatment	2,296,781	2,250,000	2,250,000	2,315,000
Transfers Out:				
To General Fund	1,350,000	1,350,000	1,350,000	1,750,000
Total Expenses	7,315,866	10,919,114	10,919,114	12,145,353
Increase (Decrease) in Fund Balance	280,126	(2,170,614)	(2,170,614)	(2,533,353)
Amt Restricted for Water/Sewer Projects	1,829,440	1,829,440	1,829,440	1,829,440
Fund Balance, September 30	\$ 14,924,417	\$ 12,753,803	\$ 12,753,803	\$ 10,220,450

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	2022	2023	% Change	2024 EST
Billions of gallons of water treated	1,275	1,349	6%	1,352
Fluoride used (pounds)	32,836	32,361	-1%	34,302
Chlorine used (gallons)	15,498	14,986	-3%	15,885
Hydrogen Peroxide (gallons)	26,676	26,339	-1%	27,919
System bacterial samples taken	278	324	17%	300
Generator #1 exercised (times)	19	13	-32%	15
Generator #2 exercised (times)	53	51	-4%	52
Complaints received (water quality/pressure)	2	3	50%	2

BUDGET SUMMARY - WATER TREATMENT	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 224,523	\$ 231,650	\$ 231,650	\$ 234,700
Benefits	89,144	93,678	93,678	104,208
Operating	1,099,808	1,648,505	1,648,505	2,478,698
TOTAL	\$ 1,413,475	\$ 1,973,833	\$ 1,973,833	\$ 2,817,606

STAFFING ANALYSIS - WATER TREATMENT	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Chief Water Plant Operator	1	1	1	1
Water Plant Operator "B"	1	1	1	1
Water Plant Operator "C"	1	1	1	1
Water Plant Operator/Trainee	1	1	1	1
TOTAL	4	4	4	4

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Works - Water Treatment Plant
401-0434-434

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 214,346	\$ 216,650	\$ 216,650	\$ 219,700
14-00 Overtime	10,177	15,000	15,000	15,000
21-00 FICA	16,060	17,722	17,722	17,955
22-00 Employer Pension	26,235	28,957	28,957	29,338
23-00 Health/Life Insurance	43,181	43,113	43,113	52,770
24-00 Workers Compensation	3,668	3,886	3,886	4,145
Subtotal	313,667	325,328	325,328	338,908
Operating Expenditures:				
31-00 Professional Services	\$ 22,774	\$ 125,000	\$ 125,000	\$ 125,000
34-40 Contractual Services	93,758	321,495	321,495	847,200
40-10 Travel & Per Diem	477	2,420	2,420	2,420
41-10 Telephone & Fax	4,985	5,500	5,500	5,800
42-00 Postage & Freight	-	250	250	250
43-10 Water/Sewer	7,012	10,000	10,000	11,000
43-50 Electric	494,367	485,000	485,000	565,200
44-60 Vehicle Rental	3,771	982	982	12,639
45-50 Insurance Costs	168,325	206,953	206,953	264,784
46-30 Plant & Pump	77,894	205,000	205,000	205,000
46-40 Equipment R&M	2,911	10,000	10,000	10,000
46-50 Vehicle Maintenance	2,435	3,500	3,500	4,000
46-60 Vehicle Maint/Contract	-	1,000	1,000	1,000
48-10 Promotional Activities	-	1,500	1,500	1,500
51-30 Office Supplies	367	500	500	500
52-10 General Operating Supplies	10,157	14,700	14,700	14,700
52-20 Vehicle Fuel Charges	1,383	3,600	3,600	3,600
52-40 Chemicals	199,645	230,000	230,000	382,000
52-50 Licenses	6,600	6,500	6,500	6,500
52-70 Uniforms & Clothing Allowance	844	1,315	1,315	1,315
52-90 Equipment under \$1,000	745	1,000	1,000	2,000
54-10 Memberships/Periodicals	881	1,090	1,090	1,090
54-30 Employee Development	477	1,200	1,200	1,200
Capital Outlay:				
64-99 Machinery & Equipment	-	10,000	10,000	10,000
Subtotal	1,099,808	1,648,505	1,648,505	2,478,698
Total Costs	\$ 1,413,475	\$ 1,973,833	\$ 1,973,833	\$ 2,817,606

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	2022	2023	% Change	2024 EST
New meters installed	20	17	-15%	20
Meter replacements	147	273	86%	250
Line locations provided	4,142	5,455	32%	5,000
Lift station inspections performed	1,724	1,796	4%	1,750
Water line breaks repaired	112	161	44%	125
Water lines installed (feet)	43	74	72%	75

BUDGET SUMMARY - WATER DISTRIBUTION/WASTEWATER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 376,383	\$ 462,130	\$ 462,130	\$ 493,480
Benefits	168,364	199,481	199,481	228,149
Operating	641,160	713,097	713,097	843,728
TOTAL	\$ 1,185,907	\$ 1,374,708	\$ 1,374,708	\$ 1,565,357

STAFFING ANALYSIS - WATER DISTRIBUTION/WASTEWATER	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

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

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 355,866	\$ 441,450	\$ 441,450	\$ 470,800
14-00 Overtime	17,597	16,000	16,000	18,000
17-00 Incentive Pay	2,920	4,680	4,680	4,680
21-00 FICA	26,635	35,353	35,353	37,752
22-00 Employer Pension	35,538	57,767	57,767	61,685
23-00 Health/Life Insurance	97,359	97,004	97,004	118,733
24-00 Workers Compensation	8,832	9,357	9,357	9,979
Subtotal	544,747	661,611	661,611	721,629
Operating Expenditures:				
34-40 Contractual Services	\$ 108,615	\$ 116,744	\$ 116,744	\$ 134,510
40-10 Travel & Per Diem	1,277	3,850	3,850	5,860
41-10 Telephone & Fax	18,056	22,000	22,000	22,000
43-10 Water/Sewer	2,954	4,500	4,500	4,500
43-50 Electric	27,758	29,000	29,000	33,000
43-70 Gas	1,811	4,500	4,500	4,500
44-30 Equipment Rental	-	5,000	5,000	5,000
44-60 Vehicle Rental	118,051	106,469	106,469	108,031
45-50 Insurance Costs	27,513	37,224	37,224	51,017
46-20 Repair & Maint/Buildings	-	5,000	5,000	5,000
46-30 R&M Water/Sewer System	235,677	250,000	250,000	335,000
46-40 Equipment R&M	4,948	10,000	10,000	10,000
46-50 Vehicle Maintenance	29,856	38,000	38,000	38,000
46-60 Vehicle Maint/Contract	5,422	10,000	10,000	10,000
52-10 General Operating Supplies	26,528	30,000	30,000	35,000
52-20 Vehicle Fuel Charges	29,362	34,000	34,000	34,000
52-50 Permit Fees	1,078	1,200	1,200	1,200
52-70 Uniforms & Clothing Allowance	1,196	3,110	3,110	3,110
52-90 Equipment under \$1,000	429	1,000	1,000	2,000
54-30 Employee Development	629	1,500	1,500	2,000
Subtotal	641,160	713,097	713,097	843,728
Total Costs	\$ 1,185,907	\$ 1,374,708	\$ 1,374,708	\$ 1,565,357

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	2022	2023	% Change	2024 EST
Bank Draft payments	21,217	22,854	8%	22,500
Customer Initiated Bill Pay Service	13,561	12,297	-9%	12,800
Service Orders	1,891	2,097	11%	1,900
Cut-offs for non-payment	515	540	5%	530
Utility refund checks	334	224	-33%	275
Paperless billing customers per month	1,329	1,491	12%	1,550

BUDGET SUMMARY - UTILITY BILLING	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 66,476	\$ 82,350	\$ 82,350	\$ 95,900
Benefits	34,606	38,569	38,569	46,156
Operating	123,615	154,654	154,654	166,334
TOTAL	\$ 224,697	\$ 275,573	\$ 275,573	\$ 308,390

STAFFING ANALYSIS - UTILITY BILLING	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Utility Billing Coordinator	1	1	1	1
Public Works Maintenance Specialist	1	1	1	1
TOTAL	2	2	2	2

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Public Works - Utility Billing
401-0436-436

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 65,105	\$ 81,350	\$ 81,350	\$ 94,400
14-00 Overtime	1,371	1,000	1,000	1,500
21-00 FICA	4,846	6,300	6,300	7,337
22-00 Employer Pension	7,774	10,294	10,294	11,988
23-00 Health/Life Insurance	21,591	21,556	21,556	26,385
24-00 Workers Compensation	395	419	419	446
Subtotal	101,082	120,919	120,919	142,056
Operating Expenditures:				
32-00 Accounting & Auditing	\$ 14,750	\$ 18,500	\$ 18,500	\$ 18,500
34-40 Contractual Services	19,049	25,200	25,200	29,800
40-10 Travel & Per Diem	-	425	425	425
41-10 Telephone & Fax	187	425	425	500
42-00 Postage & Freight	25,504	28,000	28,000	28,000
44-60 Vehicle Rental	705	705	705	705
45-50 Insurance Costs	621	749	749	954
46-10 Maintenance Contracts	47,183	54,000	54,000	59,700
46-50 Vehicle Maintenance	1,571	2,500	2,500	3,000
46-60 Vehicle Maint/Contract	-	300	300	300
46-70 Other R&M	-	1,000	1,000	1,000
47-10 Printing & Binding	12,551	15,500	15,500	15,500
47-30 Photocopies	49	600	600	1,200
51-30 Other Office Supplies	305	2,000	2,000	2,000
52-20 Vehicle Fuel Charges	1,140	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	123,615	154,654	154,654	166,334
Total Costs	\$ 224,697	\$ 275,573	\$ 275,573	\$ 308,390

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Schedule of Capital Projects

Project Description	2024 Carry Forward	2025 Budget	Total Available Budget
WTP Sodium Hypochlorite Tank Replacement	\$ 50,000	\$ -	\$ 50,000
WTP Production Well LM-7	600,000	-	600,000
WTP Electrical Upgrades	486,000	-	486,000
Well Enhancements	-	100,000	100,000
Commercial Meter Testing and Repair	-	50,000	50,000
Lift Station Control Panel Upgrade	433,000	-	433,000
Lift Station Emergency Generator	120,000	-	120,000
Lift Station Pump Maintenance & Replacement	-	50,000	50,000
Sewer and Reuse Implementation	-	150,000	150,000
Septic to Sewer Conversion	800,000	-	800,000
Water Service Line Replacements	-	150,000	150,000
Total Water & Sewer Fund Projects	<u>\$ 2,489,000</u>	<u>\$ 500,000</u>	<u>\$ 2,989,000</u>

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	50,000	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 50,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	600,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 600,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	486,000	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 486,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	486,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 486,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 434
Project Title: Well Enhancements
Dep/Div Name: Water Treatment

Justification/Description/Location:

Provide enhancements to the communication between the wells and the WTP master control panel that will assist in early detection of any issues.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	100,000
Total	\$ -	\$ 100,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund		100,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 100,000

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 were replaced in FY 2023, four (4) panels were replaced in FY 2024, and five (5) panels are being replaced in FY 2025. 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 2025 include Primera #3, Eagle Claw, Manderley, Tuscany, and Woodbridge.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	433,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 433,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	433,000	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 433,000	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	120,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 120,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	50,000
Total	\$ -	\$ 50,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	150,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 150,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	150,000
Stormwater Fund	-	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ -	\$ 150,000

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	800,000	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 800,000	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	-	150,000
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 150,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
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 2025 Operating Budget

Stormwater Utility Fund Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 875,243	\$ 1,171,117	\$ 1,171,117	\$ 1,116,320
Revenue:				
Stormwater Fee	\$ 461,184	\$ 425,000	\$ 425,000	\$ 430,000
Intergovernmental Revenue	106,172	625,000	625,000	1,657,862
Interest	127,426	10,000	10,000	38,100
Carry Forward Fund Balance	-	1,657,862	1,657,862	575,496
Total Revenues	694,782	2,717,862	2,717,862	2,701,458
Expenses:				
Operating Expenses	\$ 292,736	\$ 489,797	\$ 489,797	\$ 498,995
Downtown Stormwater Improvements	96,717	1,657,862	1,657,862	1,952,013
Country Club Stormwater Improvements	9,455	625,000	625,000	281,345
Total Expenses	398,908	2,772,659	2,772,659	2,732,353
Increase (Decrease) in Fund Balance	295,874	(54,797)	(54,797)	(30,895)
Fund Balance, September 30	\$ 1,171,117	\$ 1,116,320	\$ 1,116,320	\$ 1,085,425

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	2022	2023	% Change	2024 EST
Number of ICID investigated and corrected	-	-	0%	1
Number of training sessions on spill prevention, ICID and public education held	35	39	11%	39
Number of construction sites inspected	366	387	6%	300

BUDGET SUMMARY - STORMWATER UTILITY	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 92,458	\$ 140,210	\$ 140,210	\$ 143,660
Benefits	44,125	53,457	53,457	59,222
Operating	156,153	296,130	296,130	296,113
TOTAL	\$ 292,736	\$ 489,797	\$ 489,797	\$ 498,995

STAFFING ANALYSIS - STORMWATER UTILITY	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 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 2025 Operating Budget

Public Works - Stormwater Utility
402-0437-437

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 88,207	\$ 136,850	\$ 136,850	\$ 139,600
14-00 Overtime	3,531	1,800	1,800	2,500
17-00 Education Incentives	720	1,560	1,560	1,560
21-00 FICA	8,046	10,727	10,727	10,990
22-00 Employer Pension	11,046	17,527	17,527	17,958
23-00 Health/Life Insurance	21,591	21,556	21,556	26,385
24-00 Workers Compensation	3,442	3,647	3,647	3,889
Subtotal	136,583	193,667	193,667	202,882
Operating Expenditures:				
31-21 NPDES Requirements	\$ 10,200	\$ 20,000	\$ 20,000	\$ 20,000
31-22 Street Sweeping/Cleaning	9,762	21,500	21,500	22,000
31-24 Drainage Maintenance	106,204	210,000	210,000	210,000
31-25 TMDL Monitoring	6,640	8,000	8,000	8,000
34-40 Contractual Services	1,600	1,600	1,600	1,600
40-10 Travel & Per Diem	-	2,100	2,100	2,100
41-10 Telephone & Fax	604	1,400	1,400	1,400
43-50 Electric	391	500	500	800
44-60 Vehicle Rental	9,561	9,561	9,561	9,561
45-50 Insurance Costs	526	634	634	807
46-50 Vehicle Maintenance	2,040	9,200	9,200	7,500
46-60 Vehicle Maint/Contract	-	400	400	400
48-10 Promotional Activities	1,484	2,000	2,000	2,500
52-10 General Operating Supplies	20	1,100	1,100	1,100
52-20 Vehicle Fuel Charges	5,534	6,000	6,000	6,200
52-50 Licenses	119	355	355	355
52-70 Uniforms	248	640	640	490
54-10 Memberships/Periodicals	1,220	1,140	1,140	1,300
Subtotal	156,153	296,130	296,130	296,113
Total Costs	\$ 292,736	\$ 489,797	\$ 489,797	\$ 498,995

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	1,952,013	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 1,952,013	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	1,952,013	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 1,952,013	\$ -

City of Lake Mary, Florida
Fiscal Year 2025 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 2024	2025
Land	-	-
Building	-	-
Construction	281,345	-
Equipment	-	-
Vehicles	-	-
Miscellaneous	-	-
Total	\$ 281,345	\$ -

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	281,345	-
Vehicle Replacement Fund	-	-
Other	-	-
Total Funding Source	\$ 281,345	\$ -

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 2025 Operating Budget

Vehicle Maintenance Fund Summary

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Fund Balance, October 1	\$ 3,408,664	\$ 3,987,539	\$ 3,987,539	\$ 4,474,437
Revenue:				
Vehicle Rental Income	\$ 1,227,920	\$ 1,263,434	\$ 1,263,434	\$ 1,448,360
Vehicle Maintenance Fees	161,133	150,500	150,500	155,500
Contracted Maintenance	44,286	40,000	40,000	40,000
Intergovernmental Revenue	947,606	500,000	500,000	-
Interest	181,000	50,000	50,000	111,900
Sale of Assets	34,000	50,000	50,000	50,000
Misc and Interfund Acquisitions	443,798	-	-	-
Carry Forward Fund Balance	-	377,800	377,800	413,800
Total Revenues	3,039,743	2,431,734	2,431,734	2,219,560
Expenditures:				
Maintenance Operations	\$ 320,987	\$ 354,836	\$ 354,836	\$ 430,953
Vehicle Replacements	2,139,881	1,590,000	1,590,000	1,841,100
Machinery & Equipment for Operations	-	-	-	25,000
Total Expenditures	2,460,868	1,944,836	1,944,836	2,297,053
Increase (Decrease) in Fund Balance	578,875	486,898	486,898	(77,493)
Fund Balance, September 30	\$ 3,987,539	\$ 4,474,437	\$ 4,474,437	\$ 4,396,944

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	2022	2023	% Change	2024 EST
P.M. inspections performed	604	599	-1%	620
Sublet repairs	15	14	-7%	20
Vehicles & equipment serviced	801	808	1%	820
Unscheduled repairs made	197	196	-1%	200
Oil changes performed	292	296	1%	295
Brake jobs	18	20	11%	20
Tires changed/balanced	110	125	14%	130

BUDGET SUMMARY - VEHICLE MAINTENANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Salaries	\$ 160,615	\$ 167,700	\$ 167,700	\$ 175,750
Benefits	64,474	69,177	69,177	78,244
Operating	95,898	117,959	117,959	176,959
TOTAL	\$ 320,987	\$ 354,836	\$ 354,836	\$ 430,953

STAFFING ANALYSIS - VEHICLE MAINTENANCE	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ADJUSTED BUDGET	2025 BUDGET
Fleet Supervisor	1	1	1	1
Mechanic	2	2	2	2
TOTAL	3	3	3	3

City of Lake Mary, Florida
Fiscal Year 2025 Operating Budget

Vehicle Maintenance
501-0490-491

Description	2023 Actual	2024 Original Budget	2024 Adjusted Budget	2025 Budget
Personnel Services:				
11-00 Salaries and Wages	\$ 156,482	\$ 163,850	\$ 163,850	\$ 171,900
14-00 Overtime	1,013	1,250	1,250	1,250
17-00 Educational Incentives	3,120	2,600	2,600	2,600
21-00 FICA	11,407	12,830	12,830	13,445
22-00 Employer Pension	17,805	20,963	20,963	21,969
23-00 Health/Life Insurance	32,384	32,335	32,335	39,578
24-00 Workers Compensation	2,878	3,049	3,049	3,252
Subtotal	225,089	236,877	236,877	253,994
Operating Expenditures:				
34-40 Contractual Services	\$ 57,635	\$ 66,812	\$ 66,812	\$ 97,400
40-10 Travel & Per Diem	-	1,710	1,710	1,710
41-10 Telephone & Fax	853	1,400	1,400	1,400
43-10 Water/Sewer	272	500	500	500
43-50 Electric	4,815	6,000	6,000	6,000
43-70 Gas	1,811	4,500	4,500	4,500
44-60 Vehicle Rental	2,796	2,796	2,796	2,796
45-50 Insurance Costs	4,346	5,241	5,241	6,605
46-10 Maintenance Contracts	3,000	3,250	3,250	3,400
46-50 Vehicle Maintenance	2,007	5,000	5,000	5,000
46-60 Vehicle Maint/Contract	-	500	500	500
51-30 Office Supplies	610	500	500	600
52-10 General Operating Supplies	13,373	6,000	6,000	7,500
52-20 Vehicle Fuel Charges	1,341	2,000	2,000	2,200
52-70 Uniforms	738	1,000	1,000	1,098
52-90 Equipment under \$1,000	2,301	3,000	3,000	13,000
54-30 Employee Development	-	750	750	750
Capital Outlay:				
64-99 Machinery & Equipment	-	7,000	7,000	22,000
Subtotal	95,898	117,959	117,959	176,959
Total Costs	\$ 320,987	\$ 354,836	\$ 354,836	\$ 430,953

City of Lake Mary, Florida
Fiscal Year 2025 Capital Budget Proposal
Dep/Div Number: 490
Project Title: Air Compressor
Dep/Div Name: Vehicle Maintenance

Justification/Description/Location:

The compressor that is utilized daily for equipment used to maintain the City's Fleet has reached its end of life at over 20 years of use. Components of the compressor and motor have begun to fail and are no longer serviceable. This project will be to replace the compressor with additional components, such as an air dryer, that will safeguard the tools utilized in the maintenance of the City's rolling stock.

Category	Projected Carry Forward 2024	2025
Land	-	-
Building	-	-
Construction	-	-
Equipment	-	25,000
Vehicles	-	-
Miscellaneous	-	-
Total	\$ -	\$ 25,000

Funding Source (Total should equal capital cost above)

Fund	Projected Carry Forward 2024	2025
General Fund	-	-
Water/Sewer Fund	-	-
Stormwater Fund	-	-
Vehicle Replacement Fund	-	25,000
Other	-	-
Total Funding Source	\$ -	\$ 25,000

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2025**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2025	2026	2027	2028	2029
109	17 FORD ESCAPE	3/6/2017	431	PW ADMIN		44,100			
69	05 KUBOTA TRACTOR L34	1/21/2005	432	STREETS		63,000			
94	11 CAT ASPHALT ROLLER	4/15/2014	432	STREETS					
98	15 CUSTOM BUILT TRAILER LAWN EQUIP	1/19/2015	432	STREETS					13,900
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					90,000
117	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
118	19 WANCO SIGN BOARD	2/21/2019	432	STREETS					
119	20 CAT SKID STEER LOADER	10/7/2020	432	STREETS			68,000		
121	21 FORD F-350 4x4 D	11/1/2021	432	STREETS					94,200
122	21 FORD F-350	6/11/2021	432	STREETS					74,600
129	23 KUBOTA M5-111	5/18/2023	432	STREETS					
130	23 BRUSH CUTTER	4/7/2023	432	STREETS					
134	95 CATERPILLAR LOADER	1/1/1995	432	STREETS					
85	13 FORD F-150 PICK-UP 4X2 GAS	5/8/2013	434	WATER PLANT	43,300				
88	22 TORO WORKMAN MD	4/1/2024	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	30,000				
83	12 CATERPILLAR TRACK-HOE	8/14/2012	435	WATER DIST		86,000			
91	14 FORD F-250	5/20/2014	435	WATER DIST					
95	14 FREIGHTLINER VAC-CON	6/30/2014	435	WATER DIST	530,000				
96	15 F-450 CRANE TRUCK 4X4 GAS	7/30/2015	435	WATER DIST				150,600	
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					
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			
120	20 CATERPILLAR BACKHOE	6/2/2021	435	WATER DIST					
140	22 FORD F-550 4X4 WITH DUMP BODY	8/8/2023	435	WATER DIST					
92	14 FORD F-150 PICK-UP GAS	4/9/2014	436	UTIL BILLING	45,800				
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					74,600
101	15 FORD F-250 4X4 GAS	6/4/2015	490	FLEET					84,600
401	14 FORD F-150 4X2 GAS	3/27/2014	490	FLEET	45,800				
400	11 FORD E-250 CARGO VAN STD	3/18/2011	519	FACILITIES	60,000				
402	14 FORD F-250 4X2 GAS	4/29/2014	519	FACILITIES					
103	16 FORD F-150 4X2 GAS	5/16/2016	519	FACILITIES		47,800			
15	14 FORD ESCAPE	9/11/2014	115	COM DEV			46,300		
14	14 FORD ESCAPE	3/26/2014	215	I.T. DEPT.	45,000				
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			

CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2025

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2025	2026	2027	2028	2029
550	08 TORO SAND PRO	4/25/2008	452	PARKS & REC	29,300				
555	22 CUSTOM TANDEM 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				
568	15 FORD F-150 4X4 CREW CAB	4/17/2015	452	PARKS & REC		53,500			
569	15 TORO WORKMAN HDX	5/29/2015	452	PARKS & REC					
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					
576	16 WORKMAN HDX	1/7/2016	452	PARKS & REC	17,000				
579	16 BIG TEX DUMP TRAILER	1/25/2016	452	PARKS & REC					
580	17 KUBOTA TRACTOR	2/9/2017	452	PARKS & REC					
581	18 TORO WORKMAN MDX	1/18/2018	452	PARKS & REC		16,200			
582	18 TORO GROUNDSMASTER 3500-D (DIESEL)	1/18/2018	452	PARKS & REC			69,000		
583	18 TORO SAND PRO	1/25/2018	452	PARKS & REC			37,000		
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					58,500
588	21 FORD ESCAPE	7/14/2021	452	PARKS & REC					38,200
589	21 COURTPAC PRO ROLLER	1/18/2021	452	PARKS & REC					16,300
590	20 TORO GROUNDSMASTER 3200	2/18/2021	452	PARKS & REC					35,600
591	20 TORO Z-MASTER 5000 52"	1/18/2021	452	PARKS & REC					16,300
592	20 TORO Z-MASTER 5000 60"	1/18/2021	452	PARKS & REC					18,000
593	22 TORO WORKMAN GTX	6/3/2022	452	PARKS & REC					
594	22 TORO WORKMAN GTX EFI	12/4/2023	452	PARKS & REC					
595	22 TORO WORKMAN HDX 2WD (KUBOTA)	5/30/2023	452	PARKS & REC					
596	22 TORO 25HP KOHLER CP EFI W/60 DECK	2/9/2022	452	PARKS & REC					
598	22 FORD F-550 4X4 WITH DUMP BODY	8/8/2023	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			950,000		
360	12 TRIPLE CROWN TRAILER	10/18/2012	322	EMERG OPS					
364	14 FORD F-150 4X4 GAS CREW CAB	6/6/2014	322	EMERG OPS	51,900				
371	16 SUTPHEN PUMPER (RESERVE)	6/20/2016	322	EMERG OPS					1,200,000
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		275,000			
379	20 FORD REG EXPLORER SUV UNMARKED	10/8/2020	322	EMERG OPS				77,100	
380	20 FORD F-450 RESCUE (R-137)	7/21/2021	322	EMERG OPS			275,000		
382	22 QUINT	3/14/2023	322	EMERG OPS					
383	23 FORD F-450 RESCUE (R-33)	5/1/2023	322	EMERG OPS					
384	23 FORD F-450 RESCUE (R-37)	4/13/2023	322	EMERG OPS					
385	22 CAM-AM DEFENDER	5/13/2023	322	EMERG OPS					
2441	24 FORD EXPLORER	5/1/2024	322	EMERG OPS					
367	14 DIAMOND CARGO TRAILER	5/20/2014	324	FIRE PREV					
369	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV					
370	15 FORD F-150 4X2 GAS	7/9/2015	324	FIRE PREV	51,900				
381	22 F150 XL SUPER CREW CAB 4X2	4/11/2024	324	FIRE PREV					
2442	24 FORD EXPLORER	5/1/2024	324	FIRE PREV					
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		
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					
2315	16 FORD F-250 4X4 (GAS)	4/4/2016	321	POLICE	78,000				
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					

**CITY OF LAKE MARY
VEHICLE REPLACEMENT SCHEDULE
FY 2025**

VEH	DESCRIPTION	IN SERVICE	DIV	DEPARTMENT	2025	2026	2027	2028	2029
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				
2326	17 FORD F-150 CREW CAB 4X2 MARKED	6/7/2017	321	POLICE	58,600				
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					95,800
2363	21 FORD INTERCEPTOR EXPLORER MARKED	8/20/2021	321	POLICE					95,800
2364	21 FORD INTERCEPTOR EXPLORER MARKED	7/15/2021	321	POLICE					95,800
2365	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					95,800
2366	21 FORD INTERCEPTOR EXPLORER MARKED	7/1/2021	321	POLICE					95,800
2367	21 FORD INTERCEPTOR EXPLORER MARKED	7/21/2021	321	POLICE					95,800
2368	21 F-150 CREW CAB	7/21/2021	321	POLICE					48,000
2370	22 FORD INTERCEPTOR UTILITY AWD	11/30/2022	321	POLICE					
2371	22 FORD INTERCEPTOR UTILITY AWD	1/8/2023	321	POLICE					
2372	22 FORD INTERCEPTOR UTILITY AWD	11/29/2022	321	POLICE					
2373	23 FORD INTERCEPTOR UTILITY AWD	1/8/2023	321	POLICE					
2374	23 FORD INTERCEPTOR UTILITY AWD (SGT)	1/30/2023	321	POLICE					
2375	22 FORD INTERCEPTOR UTILITY AWD (SGT)	1/21/2023	321	POLICE					
2376	22 F150 CREW CAB SPECIAL SERVICE	4/11/2024	321	POLICE					
2377	23 FORD INTERCEPTOR UTILITY AWD	11/30/2022	322	POLICE					
2378	22 BMW MOTORCYCLE	12/1/2021	321	POLICE					41,800
2379	23 FORD EXPLORER UNMARKED (PR)	5/8/2023	321	POLICE					
2380	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					
2381	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					
2382	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					
2383	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					
2384	23 FORD F-150 4X4 SUPER CREW (GAS)	5/1/2024	321	POLICE					
2385	23 FORD INTERCEPTOR EXPLORER MARKED	2/26/2024	321	POLICE					
2386	24 FORD INTERCEPTOR EXPLORER MARKED	4/11/2024	322	POLICE					
2421	23 FORD INTERCEPTOR EXPLORER MARKED K-9	2/6/2024	321	POLICE					
2324	24 FORD EXPLORER UNMARKED	5/2/2024	321	POLICE					
172					\$ 1,841,100	\$ 1,303,700	\$ 2,317,400	\$ 1,628,050	\$ 2,479,400



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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 beverage 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.

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.

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

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 the 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 the City Commission. The budget message explains principal budget issues against the background of financial experience in recent years.

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

available appropriations and available revenues.

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

-C-

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

-D-

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

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

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

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

-E-

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

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

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

GLOSSARY

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

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

-F-

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

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

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

Forfeiture Funds – Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture.

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

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

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. In addition, a sum of money available for 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 (1) 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 (1) 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 (1) 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 (1) sphere of government on another through

GLOSSARY

constitutional, legislative, administrative, 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.

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

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

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

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

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

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

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

-R-

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

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

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

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

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

Rolled Back Rate – That millage rate which, when multiplied times the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

GLOSSARY

-S-

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

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

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

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

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

-T-

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

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

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

Tentative Budget – The preliminary budget approved by the City Commission 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.