

**Tentative General Fund FY 24/25 Budget**

PROPOSED REVENUES			
	YTD 05/16/24	Budget 23/24	Tentative Budget 24/25
001.311.0001 Ad Valorem Taxes (6.3 mills)	4,259,519	4,584,222	5,488,709
001.314.1001 Utility Tax - Duke Electric	194,242	400,000	430,000
001.314.3001 Tax - Utility Billing	116,664	201,000	200,000
001.314.8001 Utility Tax - Propane Gas	11,320	19,574	19,000
001.315.0001 Communication Sales Tax (CST)	102,347	156,000	160,000
001.316.0001 Business Tax - Town	4,904	12,000	6,000
001.322.0001 Permits	10,565	6,000	12,000
001.322.0002 Planning & Zoning Fees	53,560	100,000	100,000
001.322.0003 Planning Fees Developer Fees	465	25,000	75,000
001.322.0004 Building Permits	131,059	275,000	360,000
001.323.0011 Franchise Fee - Duke Electric	143,820	315,042	315,000
001.329.0004 Development Application/Admin. Fees	5,625	100,000	20,000
001.331.1002 FEMA Grant Revenue-State	1,564	-	-
001.331.2002 Dept of Justice JAG / Byrne Grant	-	10,000	11,000
001.331.2005 FDLE Grant	8,647	-	-
001.335.1201 Local Option Gas Tax	80,661	122,684	125,000
001.335.1202 Municipal Fuel Tax	-	3,000	3,000
001.335.1203 State Revenue Sharing	172,170	286,879	295,000
001.335.1501 Alcoholic Beverage	245	600	300
001.335.1801 1/2 Cent Sales Tax	515,903	857,836	963,000
001.338.0002 Business Tax - County	1,628	3,000	2,000
001.341.9001 Copying, Recording and Publication	-	100	50
001.341.9002 Election and Qualifying Fees	-	500	-
001.341.9004 Lien Search Fees/Collection	-	350	100
001.342.1000 Law Enforcement Services	51,278	45,000	65,000
001.342.2001 Fire & Rescue -Orange County Reimburse	23,732	16,000	16,000
001.343.0001 Traffic Lights	8,602	7,300	8,600
001.343.4002 Recycle Bins	15	100	-
001.354.0003 PD Education Fund-Orange County Fines	3,459	9,000	7,000
001.359.0001 Code Enforcement	-	500	100
001.360.0001 PD Miscellaneous Revenue	2,203	5,000	2,000
001.360.0002 Law Enforcement Reserve Unit	1,911	1,000	1,000
001.360.0003 Safe Schools	37,500	50,000	50,000
001.360.0004 OACS Management Fees	54,000	81,000	81,000
001.361.1001 Interest	10,864	500	75,000
001.362.0001 Post Office Building Rental	6,300	10,800	10,800
001.362.0002 Facility Rental Fees	48,905	40,000	55,000
001.362.0004 Concession Rental (Oakland General)	3,400	5,000	5,100
001.364.0001 Disposition of Fixed Asset Scrap	25,736	-	1,000
001.366.0001 Contributions Donations	17,981	15,000	10,000
001.366.0003 PD Contributions Donations	2,519	1,000	2,000
001.366.0004 PD Community Policing	1,931	6,000	6,000
001.369.9001 Miscellaneous Revenue	5,998	8,000	1,000
001.369.9003 OACS Rent	480,000	720,000	720,000
001.369.9007 ONP Payroll Reimbursement	38,580	75,000	96,000
001.369.9017 Insurance Proceeds	2,053	-	-
<b>Total Revenues:</b>	<b>6,641,874</b>	<b>8,574,987</b>	<b>9,797,759</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**General Government**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.510.3101 Legal Services	-	5,000	5,000
001.510.3107 Town Attorney	45,500	84,000	120,000
001.510.3201 Accounting	19,302	20,000	35,000
001.510.3202 Auditing Services	13,755	22,500	35,000
001.510.3203 Grant Writing Services			30,000
001.510.3205 Intergovernmental Services	6,833	10,000	12,000
001.510.3417 Pedestrian Safety Initiative	7,000	5,000	12,500
001.510.4601 Drainage Projects	126,465	-	-
001.510.4801 Legal Advertising and Recording	189	2,000	2,000
001.510.4906 Election Costs	72	7,500	100
001.510.4999 Other	250	400	400
001.510.5401 Memberships	1,224	3,000	3,000
001.510.6041 OACS HVAC Retrofit Project	28,500	-	-
001.510.7100 Debt Service - Town Center	111,500	107,500	110,750
001.510.7101 Debt Service Town Center Fees	-	-	-
001.510.7103 Town Contingency	220,933	151,312	33,645
001.510.7104 OACS Debt Service	485,000	475,000	487,000
001.510.7105 OACS Contingency	-	-	-
001.510.7106 OACS Bond Refinancing	-	-	-
001.510.7107 OACS Debt Service Interest	42,986	51,000	51,000
001.510.7108 OACS HVAC Debt Service	117,850	150,000	117,792
001.510.7109 OACS HVAC Debt Service Interest	43,731	-	85,374
001.510.7200 FMLC Bond Pmt Interest	36,888	41,000	41,000
001.510.7300 Other Debt Service Costs	804	1,000	1,000
<b>Total:</b>	<b>1,308,781</b>	<b>1,136,212</b>	<b>1,182,561</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Legislative**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.511.1100 Commission Compensation	1,395	3,000	3,000
001.511.2301 Group Health Insurance	6,611	13,000	-
001.511.3407 Transcribing Services	-	500	500
001.511.5400 Travel and Per Diem	4,217	4,000	3,000
001.511.5401 Memberships	2,741	2,500	2,500
001.511.5407 Legislative Events	450	2,000	750
001.511.5501 Meetings and Workshops	2,141	5,000	4,000
<b>Total:</b>	<b>17,556</b>	<b>30,000</b>	<b>13,750</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Town Clerk**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.512.1200 Compensation (TC)	59,517	83,000	104,150
001.512.2100 Payroll Taxes - FICA	4,444	6,349	7,956
001.512.2200 Retirement	2,275	4,150	5,200
001.512.2301 Group Health Insurance	7,142	11,000	12,000
001.512.4102 Cell Phone	309	650	650
001.512.4202 Postage	-	400	600
001.512.4609 Office Equipment and Maintenance	-	500	500
001.512.4802 Ordinance Codification	-	4,360	4,000
001.512.5101 Office Supplies	198	600	600
001.512.5202 Computer Software	21,462	20,556	23,400
001.512.5401 Memberships	335	500	500
001.512.5501 Meetings and Workshops	450	500	750
001.512.5540 Travel and Per Diem	-	-	-
<b>Total:</b>	<b>96,132</b>	<b>132,565</b>	<b>160,306</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Finance / Administration**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.513.1200 Compensation (ADMIN)	285,987	547,977	427,245
001.513.1300 Other Compensation	-	-	1,300
001.513.2100 Payroll Taxes - FICA	25,382	41,920	32,684
001.513.2200 Retirement	14,834	40,138	34,666
001.513.2301 Group Health Insurance	40,268	77,000	60,000
001.513.2401 Workers' Compensation	1,348	4,000	5,000
001.513.3105 Hiring Expense and Testing	55	500	500
001.513.3110 Computer Services	40,113	71,000	170,000
001.513.3113 Consulting Services	-	-	12,000
001.513.3202 Auditing Services	-	2,000	2,000
001.513.3203 Payroll Fees	10,492	21,000	23,000
001.513.3299 Other	160	2,000	2,000
001.513.4101 Telecommunications	1,179	2,000	3,500
001.513.4102 Cell Phone	2,035	4,000	4,000
001.513.4103 Internet	3,101	5,500	5,500
001.513.4104 Security Camera Monitoring	2,844	5,000	5,000
001.513.4202 Postage	632	2,000	2,000
001.513.4301 Electric	5,719	11,000	11,000
001.513.4302 Water	211	1,000	1,000
001.513.4403 Office Equipment Lease	8,885	17,000	18,000
001.513.4501 General Liability Insurance	107,492	117,707	122,000
001.513.4603 Vehicles and Equipment Repair	305	1,000	1,000
001.513.4609 Office Equipment and Maintenance	-	1,000	4,000
001.513.5101 Office Supplies	3,960	15,000	10,000
001.513.5202 Computer Software	33,033	30,000	51,000
001.513.5203 Fuel	470	1,000	1,000
001.513.5205 Uniforms	133	1,500	500
001.513.5212 FFE (Furniture, Fixtures, Equipment)	1,983	1,000	1,000
001.513.5213 Website	2,525	5,000	5,000
001.513.5299 IT Laserfiche	6,845	-	-
001.513.5401 Memberships	659	3,500	3,500
001.513.5497 Events	53,022	69,620	-
001.513.5498 Town Naming Commemorative	4,711	500	500
001.513.5501 Meetings and Workshops	87	1,000	1,000
001.513.5540 Travel and Per Diem	2	1,000	1,000
001.513.5545 Marketing and Branding	4,346	20,000	10,000
001.513.6340 Vehicles & Equipment	-	1,500	1,500
001.513.6700 Computers and Servers	-	5,000	5,000
<b>Total:</b>	<b>662,816</b>	<b>1,130,362</b>	<b>1,038,395</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Planning & Zoning / Building Dept**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.515.3112 Contract Consultant	41,446	125,000	125,000
001.515.3113 Consulting Services	-	20,000	20,000
001.515.3114 Consulting Services - Permit P&Z Pass Thru	41,848	35,000	50,000
001.515.3123 Consulting Services- New Development	52,109	75,000	75,000
001.515.4103 Internet	-	1,400	-
001.515.4202 Postage	-	200	200
001.515.4301 Electric	125	2,400	-
001.515.4625 Building Official	174,905	360,000	360,000
001.515.4801 Legal Advertising & Recording	38	2,000	1,000
001.515.5101 Office Supplies	(601)	300	-
001.515.5202 Computer Software	-	10,500	-
001.515.5401 Memberships	-	300	-
<b>Total:</b>	<b>309,826</b>	<b>632,100</b>	<b>631,200</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Human Resources**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.518.1200 Compensation (HR)	12,707	75,000	72,500
001.518.1300 Other Compensation	-	-	-
001.518.2100 Payroll Taxes - FICA	972	5,737	5,569
001.518.2200 Retirement	-	3,750	3,640
001.518.2301 Group Health Insurance	1,889	11,000	12,000
001.518.2306 FMLA Administration	821	1,565	1,565
001.518.3101 Legal	266	8,000	8,000
001.518.3105 Hiring Expense and Testing	1,332	2,000	2,500
001.518.3110 Compensation Study	6,270	-	150,000
001.518.4102 Cell Phone	309	600	600
001.518.4202 Postage	-	100	100
001.518.4901 Employee Recognition	5,750	8,000	4,000
001.518.5101 Office Supplies	206	500	350
001.518.5401 Memberships	244	300	150
001.518.5501 Meetings and Workshops	-	-	350
001.518.5540 Travel and Per Diem	-	-	350
	<b>30,764</b>	<b>116,552</b>	<b>261,674</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Public Works**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.519.1200 Compensation (PW)	136,005	441,984	460,770
001.519.1300 Other Compensation	42,506	-	10,750
001.519.2100 Payroll Taxes - FICA	13,746	33,812	35,249
001.519.2200 Retirement	6,802	22,099	23,039
001.519.2301 Group Health Insurance	35,534	88,000	96,000
001.519.3103 Surveying Services	-	5,000	2,500
001.519.3105 Hiring Expense and Testing	330	1,000	1,000
001.519.3106 Arborist	450	2,000	2,000
001.519.3109 Engineering Services	10,425	20,000	15,000
001.519.4101 Telecommunications	906	5,000	3,000
001.519.4102 Cell Phone	2,723	4,000	5,000
001.519.4103 Internet	2,331	3,500	4,000
001.519.4202 Postage	1,233	100	100
001.519.4301 Electric	2,717	4,000	5,000
001.519.430 Water	149	500	500
001.519.4401 Auto Lease	11,909	23,800	23,800
001.519.4403 Office Equipment Lease	2,390	3,500	4,000
001.519.4405 Equipment Rental	-	-	4,000
001.519.4501 General Liability Insurance	24,935	25,500	30,000
001.519.4601 Drainage Stormwater Maintenance	24,194	35,000	30,000
001.519.4603 Vehicles Repair	16,600	25,000	10,000
001.519.4604 Laboratories	-	500	500
001.519.4606 Equipment Repair	-	-	15,000
001.519.4608 Building Maintenance	37,128	59,000	50,000
001.519.4611 Septic Repair and Maintenance	325	2,000	3,000
001.519.4612 Landscaping - Mowing	4,053	55,000	60,000
001.519.4613 Parks and Grounds	3,915	10,000	20,000
001.519.4614 Pest Control	9,106	7,000	10,000
001.519.4615 Tree Service	12,872	30,000	35,000
001.519.4702 Brochures	-	-	250
001.519.4904 Disposal Fees	8,297	20,000	25,000
001.519.4908 Equipment	3,292	2,000	2,000
001.519.4999 Other	-	2,000	-
001.519.5101 Office Supplies	297	750	1,500
001.519.5203 Fuel	14,976	25,000	25,000
001.519.5205 Uniforms	633	2,600	2,600
001.519.5207 Tools, Hardware and Supplies	8,487	13,000	18,000
001.519.5208 Janitorial Supplies	3,949	5,000	7,000
001.519.5212 FFE (Furniture, Fixtures, Equipment)	-	9,000	-
001.519.5301 R-O-W Maintenance & Materials	31,989	100,000	100,000
001.519.5302 Paved Road Resurfacing	-	-	75,000
001.519.5304 Dirt Road Resurfacing Material	-	-	50,000
001.519.5305 Historic Cemetery	2,412	20,000	20,000
001.519.5501 Meetings and Workshops	462	500	500
001.519.6040 Machinery & Equipment	4,944	15,000	30,000
001.519.6070 ROW Tree Project	-	-	-
001.519.6340 Machinery & Equipment - Clam Truck Debt Service	12,842	33,114	25,684
<b>Total:</b>	<b>495,865</b>	<b>1,155,259</b>	<b>1,341,741</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Police Department**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.521.1200 Compensation (PD)	730,453	1,092,614	1,326,316
001.521.1300 Other Compensation	-	-	1,000
001.521.1400 Overtime	-	-	40,000
001.521.2100 Payroll Taxes - FICA	55,479	89,809	96,967
001.521.2200 Retirement	64,639	136,971	169,814
001.521.2301 Group Health Insurance	110,161	198,000	228,000
001.521.2401 Workers' Compensation	29,027	33,000	35,000
001.521.3101 Legal Services	550	3,000	3,300
001.521.3105 Hiring Expense and Testing	1,705	3,385	3,630
001.521.3110 Computer Services	42,392	82,000	82,000
001.521.3402 Radio Dispatch	38,052	51,000	53,672
001.521.3407 Transcribing Services	-	1,250	1,250
001.521.3408 Internet Database Services	455	1,100	1,100
001.521.4101 Telecommunications	3,436	5,850	1,500
001.521.4102 Cell Phone	808	1,500	1,920
001.521.4103 Internet	14,994	25,700	25,700
001.521.4202 Postage	512	500	750
001.521.4301 Electric	13,793	22,000	23,200
001.521.4302 Water	2,058	1,800	1,900
001.521.4401 Auto Lease	63,333	100,607	77,020
001.521.4403 Office Equipment Lease	2,473	3,400	3,800
001.521.4501 General Liability Insurance	71,463	72,100	81,000
001.521.4504 High Risk Insurance	902	900	2,100
001.521.4603 Vehicles and Equipment Repair	21,008	40,000	40,000
001.521.4609 Office Equipment and Maintenance	1,238	4,000	4,000
001.521.4616 Radar/Speedometer	1,308	2,500	2,750
001.521.4701 Letterhead	-	300	300
001.521.4702 Brochures	685	1,100	1,100
001.521.4901 Employee Recognition	-	-	1,000
001.521.4902 Community Relations	2,344	2,000	2,000
001.521.4903 School Safety Program	454	750	750
001.521.4904 Media / Public Relations			6,000
001.521.5101 Office Supplies	2,419	6,000	6,000
001.521.5202 Computer Software	11,455	82,300	72,300
001.521.5203 Fuel	36,472	70,000	70,000
001.521.5205 Uniforms	14,536	20,000	20,000
001.521.5206 Evidence Supplies	-	-	-
001.521.5207 Tools, Hardware and Supplies	11,384	12,500	14,500
001.521.5208 Janitorial Supplies	-	200	200
001.521.5210 Body Armor	5,984	5,500	5,500
001.521.5211 Officer Equipment	38,788	20,000	47,883
001.521.5216 K-9 Operating Supplies	2,067	3,600	3,600
001.521.5401 Memberships	825	1,088	1,418
001.521.5501 Meetings and Workshops	6,163	11,000	11,000
001.521.5540 Travel and Per Diem	2,747	5,500	5,500
001.521.5599 Other	-	1,000	1,000
001.521.6700 Computers & Servers Capital	-	1,500	-
<b>Total:</b>	<b>1,406,561</b>	<b>2,217,324</b>	<b>2,577,741</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Arts and Heritage**

	YTD 05/16/24	Budget 23/24	Tentative Budget 24/25
001.539.4103 Internet		1,500	1,550
001.539.4104 Security Monitoring		1,300	1,330
001.539.4301 Electric		4,500	8,000
001.539.4302 Water		1,600	1,900
001.539.4403 Office Equipment Lease		5,000	5,500
001.539.4608 Building Maintenance		-	-
001.539.4614 Pest Control		1,400	1,450
001.539.5101 Office Supplies		500	1,500
001.539.5207 Tools, Hardware, and Supplies		500	300
001.539.5212 FFE (Furniture, Fixtures, Equipment)	751	4,000	2,000
001.539.5299 Other	584	2,000	2,000
001.539.5407 Center Exhibits		6,000	4,000
001.539.5408 Jazz Festival		12,120	-
001.539.5545 Marketing and Branding		1,500	2,220
<b>Total:</b>		<b>41,920</b>	<b>31,750</b>

  

001.540.5497 Events		69,620	54,400
001.540.5500 Holiday Décor		-	32,651
<b>Total:</b>		<b>69,620</b>	<b>87,051</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Oakland Nature Preserve**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.579.1200 Compensation	86,202	159,266	184,595
001.579.2100 Payroll Taxes - FICA	6,541	12,184	14,122
001.579.2200 Retirement	-	2,505	1,973
001.579.2301 Group Health Insurance	13,057	22,000	24,000
001.579.2303 Dental Insurance	-	-	-
001.579.2501 Unemployment Compensation	-	-	-
001.579.4301 Electric	3,160	5,000	6,000
001.579.4302 Water	557	1,000	1,000
001.579.4501 General Liability Insurance	8,888	9,100	11,000
001.579.4503 Property Insurance	-	-	-
001.579.4609 Office Equipment and Maintenance	-	-	-
001.579.4650.0 Repairs-Grant Reimbursement	-	-	-
<b>Total:</b>	<b>119,946</b>	<b>214,489</b>	<b>246,090</b>

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Miscellaneous Departments**

	YTD 05/16/24	Budget 23/24	Tentative Budget 24/25
001.522.3406 Fire & Emergency Rescue Service	1,486,029	1,543,584	2,070,000
001.524.4204 Postage	26	-	100
001.524.4622 Magistrate	200	-	400
<b>Total</b>	<b>226</b>	<b>-</b>	<b>500</b>
	-	18,000	10,000
	12,813	23,000	20,000

**Tentative General Fund FY 24/25 Budget**

**PROPOSED EXPENDITURES**

**Facilities**

	<b>YTD 05/16/24</b>	<b>Budget 23/24</b>	<b>Tentative Budget 24/25</b>
001.572.4608 Building Maintenance	28,080	50,000	60,000
001.572.4611 Septic System Maintenance	-	2,000	2,000
001.572.4612 Landscaping	15,885	25,000	30,000
001.572.4617 Facility Rental Repairs	5,680	30,000	25,000
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<b>Total:</b>	<b>54,035</b>	<b>114,000</b>	<b>125,000</b>

<b>Town Contingency</b>	220,933	151,312	33,645
<b>Total Revenue</b>	6,641,874	8,574,897	9,797,759
<b>Total Expenses:</b>	6,030,745	8,574,987	9,797,759
<b>Revenue Less Expenses</b>	611,129	-	(0)

### Tentative Utility Fund FY 24/25 Budget

#### Proposed Revenue

Account	Line Item	YTD 05/17/24	Budget 23/24	Tentative Budget 24/25
400.334.0331	State Grant LPR0010 Sewer (LS7)	-	500,000	500,000
400.334.0332	State Grant LPA0118 Sewer	-	-	-
400.334.0333	State Grant LPA0595 Alternative Wtr	-	2,000,000	2,000,000
400.335.0334	State Grant WG120 Sewer	137,262	150,000	-
400.335.0335	State Grant FL DEP	-	-	2,000,000
400.335.0336	State Grant LPA Sewer	-	-	850,000
400.335.0337	Prepaid Lift Station 7 - Briley Farms	-	-	485,000
400.341.9004	Lien Search Fees	9,150	10,000	10,000
400.343.0002	Connection Fees	85,055	100,000	120,000
400.343.0003	Water Violation	12,941	15,000	15,000
400.343.0004	Water Meter Purchase By Developer	2,533	-	-
400.343.0031	Water Revenue	891,097	1,565,000	1,625,000
400.343.0040	Wastewater Revenue	325,407	528,000	560,000
400.343.0045	Wastewater Tap Fee	130	500	10,000
400.343.0050	WG Wastewater Revenue	-	-	-
400.343.0060	WG Reclaimed Water Revenue	28,669	40,000	50,000
400.343.0070	Montverde Wastewater Revenue	1,360	-	8,000
400.343.0099	Miscellaneous	159	-	-
400.343.4001	Refuse Collection	209,983	335,000	510,000
400.343.4002	Recycle Bins	-	-	100
400.361.1001	Interest Income	171	85	200
400.364.0535	Loss on Disposition-Cap Asset Sewer	-	-	-
400.369.7010	American Rescue Plan	188,474	-	-
400.384.0002	SRF Proceeds Alternative Water	-	200,000	319,000
	Estimated Cash Brought	-	-	-
	<b>Total Revenue</b>	<b>1,892,391</b>	<b>5,443,585</b>	<b>9,062,300</b>

## Tentative Utility Fund FY 24/25 Budget

Proposed Expenditure				
WATER				
Account	Line Item	YTD 05/17/24	Budget 23/24	Tentative Budget 24/25
400.533.1200	Compensation (WATER)	173,173	356,779	379,600
400.533.1300	Contract Compensation	-	-	-
400.533.1500	On-call	-	-	-
400.533.2100	Payroll Taxes - FICA	12,555	27,295	28,718
400.533.2200	Retirement	5,478	17,840	17,058
400.533.2301	Group Health Insurance	42,047	77,000	84,000
400.533.2401	Workers' Compensation	7,122	6,300	10,000
400.533.3103	Surveying Services	-	1,000	3,000
400.533.3105	Hiring Expense and Testing	131	300	500
400.533.3109	Engineering Services	-	25,000	25,000
400.533.3202	Auditing Services	13,755	27,000	35,000
400.533.3299	Administrative Fees	96,420	144,630	-
400.533.3401	Water Locating	575	2,500	5,200
400.533.3411	Utility Rate Study	9,000	5,000	-
400.533.3412	Impact Fee Study	-	-	10,000
400.533.3413	Consumptive Use Permit	-	10,000	50,000
400.533.3414	Water System Expansion Study	-	-	25,000
400.533.4101	Telecommunications	1,627	3,500	5,000
400.533.4102	Cell Phone	-	600	600
400.533.4103	Internet	-	3,000	3,000
400.533.4201	Billing Statements Postage	3,079	5,200	5,500
400.533.4202	Postage	796	2,000	3,000
400.533.4301	Electric	43,494	85,000	95,000
400.533.4302	Water	801	2,000	2,000
400.533.4403	Office Equipment Lease	188	2,300	2,300
400.533.4501	General Liability Insurance	15,640	21,700	18,000
400.533.4602	Hydrant Maintenance	2,878	30,000	30,000
400.533.4603	Vehicles Repair	3,273	15,000	5,000
400.533.4604	Laboratories	2,445	2,000	3,500
400.533.4605	Water Tank Maintenance	25,550	40,000	40,000
400.533.4606	Equipment Repair	-	-	10,000
400.533.4607	System Operations	37,138	55,000	60,000
400.533.4699	Other	7,138	5,000	-
400.533.4801	Legal Advertising and Recording	187	600	600
400.533.5101	Office Supplies	1,420	1,500	3,000
400.533.5201	Parts	-	500	-
400.533.5202	Computer Software	34,641	45,000	50,000
400.533.5203	Fuel	-	4,000	6,000
400.533.5204	Chemicals	25,562	35,000	68,000
400.533.5205	Uniforms	-	2,000	2,000
400.533.5207	Tools, Hardware and Supplies	12,362	10,000	18,000
400.533.5215	Metering Equipment	146,588	325,000	100,000
400.533.5217	Water Meters - Kamstrup	-	-	275,000
400.533.5401	Memberships	2,146	2,000	2,500
400.533.5500	Contingency	-	23,299	39,546
400.533.5501	Meetings and Workshops	-	200	200
400.533.5503	Education Training	-	500	500
400.533.5599	Other	-	-	300
400.533.6130	Redundant Well (ARPA)/Infrastructure	1,664	-	-
400.533.6160	Redundant Well (ARPA)	295,845	-	-
400.533.6430	Infrastructure	-	-	50,000
400.533.6440	Machinery and Equipment	-	-	25,000
400.533.6830	Alternative Water Project Design	16,745	200,000	-
400.533.6860	Alternative Water Project	5,099	2,000,000	4,000,000
400.533.7100	Debt Service USDA	-	13,300	13,330
400.533.7101	Debt Service Water Tank	47,917	47,918	47,918
400.533.7110	Debt Service Backhoe	9,513	25,314	19,030
400.533.7300	Other Debt Service Costs - SRF Loan	-	-	319,000
<b>Total Water Expenses</b>		<b>1,103,993</b>	<b>3,709,075</b>	<b>5,995,900</b>

### Tentative Utility Fund FY 24/25 Budget

Proposed Expenditure				
SOLID WASTE				
Account	Line Item	YTD 05/17/24	Budget 23/24	Tentative Budget 24/25
400.534.4904	Refuse Collection	164,008	324,800	510,000
400.534.4905	Recycle Bins	-	-	10,000
<b>Total Solid Waste Expenses</b>				<b>520,000</b>
400.535.3103	Surveying Services	-	2,000	2,500
400.535.3109	Engineering Services	6,444	10,000	25,000
400.535.3111	Legislative Services	52,727	86,000	102,000
400.535.3299	Administrative Fees	32,140	48,210	-
400.535.3412	Impact Fee Study	-	5,000	-
400.535.4101	Telecommunications	1,136	1,500	2,500
400.535.4301	Electric	5,227	15,000	20,000
400.535.4305	Clermont Wastewater Fees	157,242	217,000	270,000
400.535.4315	WG Wastewater Fees	60,931	100,000	120,000
400.353.4320	Montverde Wastewater Fees	-	-	8,400
400.535.4603	Vehicles Repair	-	5,000	2,500
400.535.4604	Laboratories	-	1,000	1,000
400.535.4606	Equipment Repair	-	-	2,500
400.535.4607	System Operations	420	30,000	25,000
400.535.4626	Lift Station Maintenance	20,146	25,000	45,000
400.535.5203	Fuel	-	-	4,000
400.535.5204	Chemicals	1,698	2,000	3,000
400.535.5207	Tools, Hardware and Supplies	1,913	2,000	3,000
400.535.6440	Machinery and Equipment	-	25,000	40,000
400.535.6800	Town Septic to Sewer	-	-	850,000
400.535.6920	Design Miscellaneous	-	35,000	35,000
400.535.6975	Sewer Extension 2021 (LS7) Briley	10,192	500,000	985,000
400.535.6995	PD & OACS Connection	136,603	300,000	-
<b>Total Wastewater Expenses</b>		<b>486,817</b>	<b>1,409,710</b>	<b>2,546,400</b>
<b>Town Contingency</b>		23,299	23,299	39,546
<b>Total Revenue</b>		1,892,391	5,443,585	9,062,300
<b>Total Utility Expenses</b>		1,754,818	5,443,585	9,062,300
<b>Revenues less Expenses</b>		137,573	-	0

## Town of Oakland

### Impact Fee Fund 24/25 Tentative Budget

	Estimated Totals	Tentative Budget 24/25
<b>Water System</b>	1,174,862	
Alternative Water - Additional Services		150,000
Reserves for Future Projects		1,024,862
<b>Wastewater System</b>	451,361	
Longleaf WW Expansion per Developer Agreement		212,000
Triplex Lift Station 1 Expansion - Construction		100,000
OSTDS Remediation Plan		50,000
Reserves for Future Projects		89,361
<b>Parks and Recreation</b>	597,877	
Oakland Nature Preserve - Pavilion		30,000
Sadler Park Phase 2 : Landscaping, Trail, Golf Cart Access		250,000
Reserves for Future Projects		317,877
<b>Law Enforcement</b>	212,338	
CAD/RMS System Start Up Costs		36,000
Reserves for Future Projects		176,338
<b>Transportation</b>	2,420,202	
Roundabout Landscape		30,000
Catherine Ross Rd - Addt SB Lane		100,000
Roundabout Brick Planter / Acorn		75,000
Intersection Improvements - Winters Landing & Macchi		100,000
Oakland Avenue Turnouts		25,000
Jefferson St. / Oakland Avenue Improvements		75,000
Transportation Study & Design		75,000
Reserves for Future Projects		1,940,202
<b>Administrative Facilities</b>	260,716	
Reserves for Future Projects		260,716
<b>Fire Protection</b>	123,320	
Hydrant Upgrades		50,000
Reserves for Future Projects		73,320
<b>Totals</b>	<b>5,240,676</b>	<b>5,240,676</b>

**Oakland Avenue Charter School  
FY 2024 - 2025 Proposed Budget**

<b>REVENUE</b>			
<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget FY 23-24</b>	<b>Proposed Budget FY 24-25</b>
3310000	Florida Education Finance FEFP	\$ 3,028,209	\$ 3,011,131
3310000	Mental Health Allocation	\$ 28,981	\$ 31,494
3310001	Florida Teacher Lead Program	\$ 10,800	\$ -
3310002	Instructional Materials	\$ 43,485	\$ -
3310005	Safe Schools	\$ 47,973	\$ 54,379
3310006	SAI	\$ 128,898	\$ 123,398
3310007	ESE Guaranteed Allocation	\$ 200,980	\$ 179,307
3310008	Teacher Salary Allocation	\$ 179,573	\$ 200,541
3310009	Digital Classroom Allocation	\$ -	\$ -
3310010	Reading Allocation	\$ -	\$ -
3396000	Class Size Reduction	\$ 550,339	\$ 529,525
3397000	Charter School Capital Outlay	\$ 283,550	\$ 312,402
3397000	Addtl Charter School Capital Outlay Carry Over		\$ 63,632
3400100	ELC Grant	\$ 36,645	
3411000	Millage		\$ 805,170
3411000	Discretionary Millage Compression Allocation	\$ 826,298	\$ 28,453
3495055	Federal Passed thru Local District	\$ 542,370	\$ 100,000
3495055	Title IV	\$ 12,920	\$ 12,000
3495000	VPK Revenue	\$ 379,440	\$ 379,440
3495002	Commissions/Donations	\$ 5,000	\$ 5,000
3495004	Yearbook	\$ 6,000	\$ 6,000
3495007	Student Club Fees	\$ -	\$ -
3495008	Miscellaneous Revenue - Other	\$ 1,000	\$ 1,000
3495010	Apparel/ Gear	\$ 9,000	\$ 11,000
3495012	PTO Fundraising	\$ 70,000	\$ 80,000
3498000	Lost/Damaged/Stolen Textbooks	\$ 100	\$ 100
3261000	School Lunch Reimbursement	\$ 55,000	\$ 55,000
3262000	School Breakfast Reimbursement	\$ 6,000	\$ 6,000
3450000	Food Service Sales Revenue	\$ 70,000	\$ 70,000
3425000	Rental Income	\$ 25,000	\$ 30,000
3425001	Rental Income Clubs	\$ 8,000	\$ 5,500
3495001	Field Trip Revenue	\$ 50,000	\$ 50,000
	<b>Total Revenue</b>	<b>\$ 6,605,561</b>	<b>\$ 6,150,472</b>

## EXPENSES

Account Code	Expenses Account Name	Final FY 23-24	Proposed Budget FY 24-25
5100100	Basic Instructional Salaries	\$ 1,973,971	\$ 1,596,641
5100210	Basic Instructional Retirement	\$ 92,949	\$ 79,127
5100220	Basic Instruct Social Security	\$ 151,009	\$ 121,064
5100230	Basic Instruct Group Insurance	\$ 360,000	\$ 294,000
5100240	Basic Instrct Workers Comp	\$ 10,000	\$ 10,000
5100250	Basic Instruction Unemployment	\$ -	\$ -
5100130	Instructional Other Salary	\$ 59,411	\$ 434,252
5100135	Instructional Other Social Security	\$ 4,660	\$ 21,713
	Instructional Other Retirement		\$ 33,220
	Instructional Other Group Insurance		\$ 84,000
5100140	Substitute Teacher	\$ 45,000	\$ 45,000
	Teachers Aide Salary	\$ 147,670	\$ 72,299
	Teachers Aide Retirement		\$ 1,273
	Teachers Aide Social Security		\$ 1,948
5100150	Teachers Aide Group		\$ 10,500
5100360	Instruct. Rentals/ Licensing	\$ 60,000	\$ 30,000
5100390	Field Trip Expense	\$ 40,000	\$ 50,000
5100510	K-5 Education Supplies	\$ 35,000	\$ 25,000
5100511	K-5 Club Supplies	\$ 1,000	\$ -
5100512	K-5 Apparel/ Gear Supplies	\$ 10,000	\$ 10,000
5100515	K-5 Supplies Teacher Lead Money	\$ 11,000	\$ 11,000
5100520	K-5 Textbooks	\$ 45,000	\$ 25,000
5100530	Basic Education Periodicals	\$ 2,500	\$ 2,500
5100590	K-5 Educational Materials	\$ 50,000	\$ 12,500
5100730	Gen Fund Returned Check & Fee	\$ 100	\$ 100
5200100	ESE/ESOL Salaries	\$ 99,705	\$ 76,894
5200210	ESE/ESOL Retirement	\$ 4,879	\$ 2,732
5200220	ESE/ESOL Social Security	\$ 7,579	\$ 4,180
5200230	ESE/ESOL Group Insurance	\$ 20,000	\$ 10,500
5200310	Speech and Occupational Therapy	\$ 53,667	\$ 54,223
	Speech Retirement		\$ 2,732
5200315	Speech Social Security	\$ 2,608	\$ 4,148
	Speech Group Insurance		\$ 10,500
5200510	ESE Materials and Supplies	\$ 1,000	\$ 1,500
5500100	VPK Salaries	\$ 157,209	\$ 149,250
5500210	VPK Retirement	\$ 5,375	\$ 4,198
5500220	VPK Social Security	\$ 12,026	\$ 6,793
5500230	VPK Group Insurance	\$ 30,000	\$ 31,500
5500510	VPK Materials and Supplies	\$ 15,000	\$ 5,000
5500730	Staff Training	\$ 1,200	\$ 1,200
6100390	Law Enforcement/Safe Schools	\$ 50,000	\$ 50,000
6120100	Guidance Services Salaries	\$ 66,146	\$ 67,193
6120210	Guidance Services Retirement	\$ 3,232	\$ 3,360
6120220	Guidance Serv Social Security	\$ 5,060	\$ 5,140
6120230	Guidance Serv Group Insurance	\$ 10,000	\$ 10,500

6120510	Guidance Supplies	\$ 250	\$ 250
6130100	Health Services Salaries	\$ 24,200	\$ 26,228
6130220	Health Services Social Security	\$ 1,827	\$ 2,067
6130510	Clinic Supplies	\$ -	\$ -
6130520	Other Health Services	\$ 1,000	\$ 150
6200310	IT Services	\$ 115,000	\$ 40,000
6200350	Computer & Technical Repair	\$ 5,000	\$ 5,000
6200510	Media/ Computer Supplies	\$ 2,000	\$ 800
6200511	Media Services/OTHER		\$ 4,000
6200690	Computer Software	\$ 10,000	\$ 40,000
6300310	Instruction/ Curriculum Devel	\$ 10,000	\$ 5,000
6400730	Instructional Staff Training	\$ 10,000	\$ 5,000
7100730	Disctrict Administration Fees	\$ 125,000	\$ 125,000
7300110	School Admin Salaries	\$ 96,749	\$ 99,652
	School Admin Retirement		\$ 4,978
	School Admin Social Security		\$ 7,617
	School Admin Group Insurance		\$ 10,500
7300160	School Admin Clerical Salaries	\$ 265,320	\$ 327,887
7300210	School Admin Retirement	\$ 27,698	\$ 16,291
7300220	School Admin Social Security	\$ 17,943	\$ 24,926
7300230	School Admin Group Insurance	\$ 70,000	\$ 63,000
7300320	School Leaders Liability Ins	\$ 15,000	\$ 22,000
7300510	School Admin Supplies	\$ 600	\$ 600
7300790	School Admin- Misc	\$ 1,000	\$ 1,000
7500310	Audit Fees	\$ 25,000	\$ 25,000
7500510	Fiscal Services Supplies	\$ 200	\$ 200
7500690	Fiscal Software	\$ 2,200	\$ 2,400
7500730	Accounting and Payroll Fees	\$ 18,000	\$ 22,500
7500740	Merchant Service Fees	\$ 500	\$ 350
7500810	Management Fees	\$ 81,000	\$ 81,000
7500811	Volunteer Appreciation	\$ 300	\$ 300
7720370	Postage/Website/Parent Communic	\$ 8,000	\$ 8,000
7720380	Yearbook	\$ 5,000	\$ 5,000
7720390	Advertising	\$ 3,500	\$ 350
7730230	COBRA Premiums	\$ 2,500	\$ 2,500
7730310	Attorney Fees- HR	\$ 2,500	\$ 2,500
7730330	Travel/Conference/Per Diem	\$ 500	\$ 500
7730331	Membership - Charter Schools	\$ 3,200	\$ 3,200
7730390	Fingerprint/Drug Test/Phys/Training	\$ 6,000	\$ 2,000
7750643	Capitalized Computer Hardware	\$ 15,000	\$ 15,000
7750644	Non-Cap Computer Hardware	\$ 15,000	\$ 15,000
7760360	Office Equipment Lease	\$ 25,000	\$ 25,000
7760642	Office Non Cap FFE	\$ 9,500	\$ 1,500
7800100	Pupil Transporation Salaries	\$ -	\$ -
7800220	Pupil Transportation Social Sec	\$ -	\$ -
7800350	Bus Maintenance	\$ 3,000	\$ 2,500
7800460	Diesel Fuel	\$ 300	\$ 300
6900652	Other Motor Vehicle	\$ 5,625	\$ 5,625
7900100	Custodial Salaries	\$ 54,000	\$ 54,080

7900210	Custodial Retirement	\$	2,700	\$	2,704
7900220	Custodial Social Security	\$	4,169	\$	4,137
7900230	Custodial Group Insurance	\$	10,000	\$	10,500
7900240	Custodial Workers Comp	\$	3,800	\$	6,000
7900250	Custodial Unemployment	\$	-	\$	-
7900310	Contract Custodial Services	\$	78,000	\$	81,600
7900320	Property Insurance	\$	72,000	\$	90,000
7900350	Plant Maintenance	\$	10,000	\$	10,000
7900370	Communications	\$	17,000	\$	17,000
7900380	Water/Trash	\$	10,500	\$	15,500
7900430	Electricity	\$	150,000	\$	130,000
7900450	Gasoline	\$	200	\$	200
7900510	Custodial Supplies	\$	8,000	\$	13,000
7900641	Operations FFE Capitalized	\$	-	\$	-
7900642	Operations FFE Non Cap	\$	-	\$	-
8100350	Repairs/Preventative Maint	\$	100,000	\$	60,000
8100510	Maintenance Supplies	\$	15,000	\$	13,000
8100512	Modular Lease	\$	39,500	\$	50,000
8100630	Facility Capital Improvement	\$	103,000	\$	50,000
9200360	Facility Rental	\$	720,000	\$	720,000
7600100	Food Service Salaries	\$	107,500	\$	70,460
7600210	Food Services Retirement	\$	2,000		
7600220	Food Service Social Security	\$	8,224	\$	5,411
7600230	Food Service Group Insurance				
7600250	Food Service Unemployment	\$	1,000	\$	1,000
7600350	Food Service Maint/Repairs	\$	-	\$	5,000
7600510	Kitchen Supplies	\$	13,000	\$	4,000
7600570	Food Service Food	\$	110,000	\$	95,000
7600730	Food Service Fees and Permits	\$	1,200	\$	2,100
7600910	Meals Refunds	\$	1,000	\$	500
9100790	Donations	\$	-	\$	5,000
	<b>Total Expenses</b>	\$	<b>6,316,164</b>	\$	<b>6,041,546</b>
	<b>Total income</b>	\$	<b>6,605,561</b>	\$	<b>6,150,472</b>
	Difference	\$	289,397	\$	108,926
	<b>Total Expenses w/ Estimated Reserves</b>	\$	<b>6,605,561</b>	\$	<b>6,150,472</b>