



FISCAL YEAR 2024 – 2025

**ANNUAL
BUDGET**



The Government Finance Officers Association of
the United States and Canada

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Finance Department
Town of Dundee, Florida



The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Christopher P. Morill

Date: 1/19/2024

**FISCAL YEAR 2024 – 2025
Annual Budget for
the Town of Dundee**

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Town Commission

Sam Pennant.....Mayor
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Steven Glenn Commissioner Seat #2
Willie Quarles Commissioner Seat #3
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BASIS OF ACCOUNTING

Governmental funds are budgeted using the modified accrual basis of accounting, whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon thereafter for use in payment of liabilities of the current period. This general purpose framework is based on accounting principles generally accepted in the United States of America (i.e., U.S. GAAP). Proprietary funds are also budgeted using the modified accrual basis of accounting. This is the special purpose framework that is not in accordance with U.S. GAAP. Under U.S. GAAP, proprietary funds are reported under the accrual basis of accounting, in which revenues are recognized in the period when earned and expenses are recognized when they are earned.

DISCLAIMER

The accompanying budgetary schedules and other budget-related information reported herein for the 2022-2023 fiscal year were not subjected to an audit, review, or compilation, and no opinion, conclusion, or assurance is provided on them. The budgeted results may not be achieved, as there will usually be differences between the budgeted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We assume no responsibility to update this report for events and circumstances occurring after October 1, 2022.

INTRODUCTION

- **Town Manager Budget Message**
- **Mission and Philosophy**
- **History of the Town**
- **General & Economic Information**
- **Miscellaneous Statistics**
- **Administrative Structure**



TOWN MANAGER'S BUDGET MESSAGE



Dear Honorable Mayor, Vice Mayor, Commissioners and Citizens of Dundee,

It is an honor and privilege to present the Town of Dundee's 99th annual budget. This year's budgeting process objectives were to provide a function and balance to the revenues and the expenses. We continue to focus on submitting a budget that allows increase to our current levels of service to the community. As we found many struggles with the continue concerns in service levels. The town is working diligently to expand the services through alternative measures. As last year, we plan to invest in Town infrastructure and implementing the priorities of the Town Commission. Town directors presented department budgets that address the needs of the Town at the direction of the Commission. The department budgets are developed with a strategic plan which allow the millage for Dundee Residents to remain at the 7.9000 rate.

Dundee continues to experience an increase in residential and commercial development. New construction in residential developments has steadily increased, despite the impacts of the pandemic the last three (3) years. The Town experienced several annexations last year and we anticipate more in the future. The annexations, developments, and construction are a positive and promising economic factor that our Town will reap the benefits of for years to come.

The budget will balance at the 7.9000 adopted millage rate this year. The Town's adopted millage rate allows for an increase in Ad Valorem revenues allowing for cost efficiency in managing the needs of the Town and the necessary infrastructure improvements which will allow us to manage growth projections.

The 2023 – 2024 budget incorporates several items to improve operations of the utilities department. This includes capital projects such as Highland Splash Park which is a remodel of an existing ballpark that will be converted to a wet and dry park. This project was initially in the 2021 – 2022 budget but did not meet the necessary expectations. Also, bringing in a new Veterans Memorial Park to honor our Veterans. Major investments into the water and wastewater infrastructure are planned with the American Rescue Plan Act \$2,567,000 funds.

Strategic Goals & Strategies

As the Town Manager, I plan to continue to work strategically to incorporate a five (5) year beautification plan to improve the quality of life, build pride and ownership, and serve as a catalyst for further investment in the community. We are adding parklands, pedestrian walk through, roundabouts, sidewalks, and streets to bring the bulk of new constructed homes from Hwy 17 to Hwy 27 through Lincoln Avenue. These additions will allow for unpaved roads to become paved. With the growth of the Town, the sewer department is investigating preliminary plans for a plant expansion. Also recognizing the small things such as residential & commercial lawn beautification.

Short-Term Organization-Wide Factors

As Dundee continues to grow, we are implementing short-term factors to bring clarity to the water concerns. The Town has partnered with Polk Regional Water Cooperative for alternative water supply. As we continue to plan for more water, we plan to expand our water department to incorporate reclaimed/irrigation systems. Currently, the Town is prepared for reclaimed water, however, has not implemented the program. Within the next three (3) years, Dundee plans to have irrigation on reclaimed

the new water regulations and enforce Florida Water Star which we are a member and participate fully. The town did adopted an ordinance to catafy a morotuium to stop the review of residential homes for 12 months. During this period, we will be able to get a more secure water plan for our water shortage we are currently experiencing.

Long-Range Operating Financial Plans

Dundee's long-term organization and financial planning includes the Comprehensive Improvement Plan which the Water and Wastewater improvement projects are a part of calculating over 15-million dollars. Water projects in the CIP include, but are not limited to, alternative water supply, rehabilitation to wells, replacement of water lines, looping and meter conversion, and maintenance/repairs/replacements variable speed for both water plants.

Wastewater projects include, but are not limited to, a master plan, headwork expansions, new clarifier/rehabilitation to existing tank for backup, sludge design and improvements, construction of new sanitary sewer lanes, and asset management software programs for both water and sewer. Manhole rehabilitation programs as well as new wastewater lines through town have also been identified as a long-term factor. Revamping of the lift station control panels and replacement of pumps and continuous maintenance has also been evaluated for long-term capacity. These wastewater projects have been calculated at over 9 million dollars.

Impact of Capital Investments on Operating Budget

Expansion and growth of the Town has indicated a need for capital investments. The Town is preparing for capital investments by adding impact fees to necessary departments. It is extremely important to weigh out all options of restricted funds to prevent potential stress to the operating fund. Proper planning is essential when a capital investment reflects the operating budget. Frequent reviews of five-to-seven-year plans, the Comprehensive Improvement Plan, allows for proper planning of needed investments. Each year the needs of the Town are reevaluated and prioritized. This year, a Fire Assessment Program was approved and implemented to support the needs of the community that the fire department provides.

The total Town Budget for Fiscal Year 2024-2025 is \$13,325,338. This budget significantly focuses on the essential needs of infrastructure and staff. Staff will continually strive to ensure that the budget will support the goals and needs of the Town of Dundee. Staff will also create and add positions to necessary departments to maintain the daily needs of the Town and to support growth and expansion of the Town.

Town Staff and Directors will strive to meet the expectations of the Legislative body and will be held accountable to them and the residents they serve. Although the growth of Dundee has increased the workload and demand of the staff, there is an excitement and anticipation of the development and growth, and the team is committed to rise to meet the challenge. As the Town Manager, I am excited for the 2024 – 2025 budget year and am convinced that the dedication of the administration and staff will be evident. The goals and expectations will be met as we commit to teamwork and dedication to the Town of Dundee.

Respectfully,

Tandra S. Davis

Tandra S. Davis, MBA
Town Manager

MISSION STATEMENT

The Mission of the Town of Dundee government is to provide our citizens with a high level of responsible and efficient public services that support the health and well-being of our residents.

ORGANIZATIONAL PHILOSOPHY

Working in municipal government requires a committed way of life, one which is dedicated to continually seeking ways to improve the services we provide to the community.

HISTORY OF THE TOWN

History is the heart of every great community and Dundee, Florida, is no exception with its in history and heritage. The green, rolling hills, sparkling lakes, and sunshine brought Dundee its first settlers.

In 1910, Mr. Menzie from Dundee, Scotland, decreed the tiny settlement here should be called Dundee after his former home. One of Dundee's many lakes, Lake Menzie is named after him. Soon after, land speculators and developers realized Dundee's many attributes. In 1911, with the arrival of the Atlantic Coast Line Railroad's new Haines City to Sebring branch and the construction of the Dundee railroad station, speculators had a means to bring prospective settlers to get a firsthand view of this beautiful section of Florida. One of the first to recognize Dundee's potential was William W. Shepard of Minneapolis who, with his associates, purchased some 14,000 acres of land along the Scenic Ridge from Lake Hamilton to Mountain Lake including much of present day Dundee. His company, The Highlands Development Co., had two goals: developing citrus groves and selling house lots. The availability of reliable transportation enabled them to accomplish their goal of selling house lots. The Highlands Development Co. ran special trains to Dundee bringing hundreds of potential settlers, and those who purchased land were refunded their rail fares.



new Dundee station.

The historic Dundee Train Depot still stands. Registered as a National Historic Landmark, the station, a 66-by-26 feet building built primarily of Florida pine and cypress, was started on November 2, 1911, and completed just after the first of the next year. Shortly thereafter, Mr. Shepard's organization started their advertising campaign through the mid-west and expectant buyers started to arrive at the

The Probst and Clark families from Minneapolis were among the first who arrived with their household goods and livestock. They came, not in one of the many passenger cars to bring later arrivals, but in their private (if you don't count the animals), side-door pullman car. They chose a beautiful tract of land on the east side of Lake Annie and started building their new home.

To accommodate the influx of people, a large tent was erected near the station and was soon replaced by the Highlands Hotel, a two-story structure with broad porches overlooking Dell Lake and the 900-acre citrus nursery and groves of the Glen St. Mary Nursery Company. In the years to follow, citrus trees were to crown the hills of Dundee; but before citrus became king, the Dundee area had many stands of tall Southern pine.

The earliest enterprises in what was to become Dundee exploited its resource of Southern pines. The Mixon Sawmill, which furnished some of the timber for the new depot, and Rayburn's Turpentine Distillery flourished briefly, but the pines were soon gone and so were they. It was then that the citrus industry took over. The W. C. Lee Packing House, on the shore of Crystal Lake, opened to process fruit. In 1924, Dundee Citrus Growers Association purchased the packing house and, in 1929, a new packing house was constructed next to the railroad station.

With the advent of the railroad the town grew rapidly. J. P. Lyle, an early resident who helped lay out many of the streets and lots for the Highlands Co., settled here with his bride. They lived in a tent in the shade of a big camphor tree that still stands beside the community center.

It was there that their first child, Louise, was born, the first recorded birth in Dundee.

MISCELLANEOUS STATISTICS

Date of Incorporation: December 16, 1924
Form of Government: Commission/Manager
Area: Approx. 12 Square Miles

Population Demographics (2022 Estimates)¹

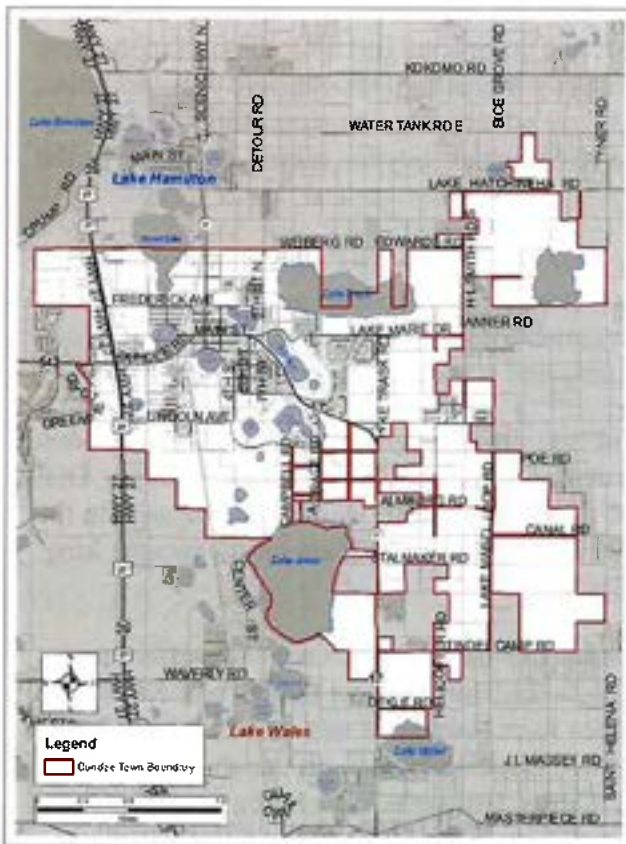
Total Population: 7220
Median Age: 30.00
Median Household Income: \$36,050
Median Housing Value: \$110,800
Persons in Poverty: 32.6%
Unemployment Rate: 3.7%

Race & Origin

White (Non-Hispanic): 1,821
Hispanic: 1,096
African American: 1,047
Other: 852

Miles of Roads and Streets (Centerline):

Total: 53.96 Miles



Parks & Recreation:

Park Acreage: 78.1 acres
Neighborhood Parks (Town Owned): 8
Number of Parks (Non-Town): 1
Miles of Trails: Approx. 4 miles

Schools within the Town:

Special Education: 1
Charter Schools: 0
Elementary/Secondary: 2
High School: 0
Higher Education: 0

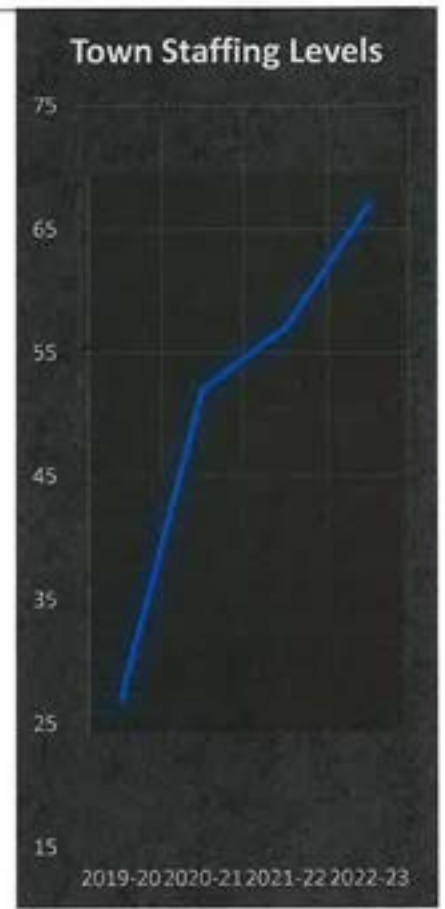
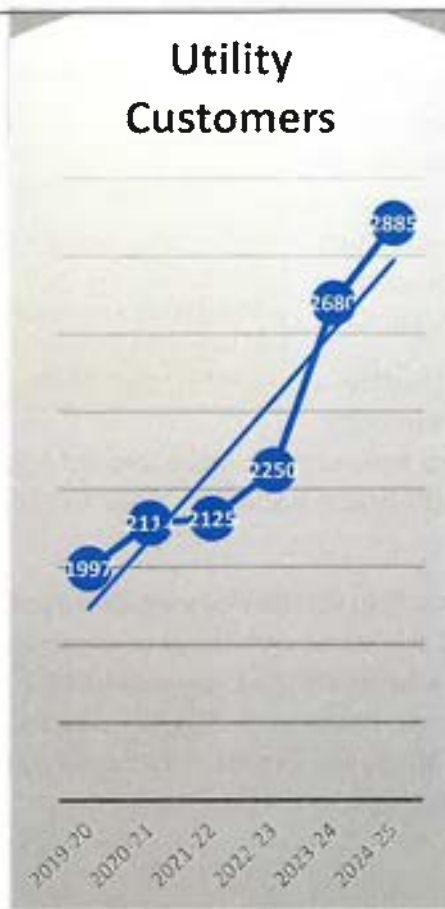
Utility (Water/Wastewater) Services:

Number of Water Plants: 2
Number of Wells: 6
Number of Miles of Water Piping: 56
Number of Fire Hydrants: approx. 300
Number of Wastewater Plants: 1
Number of Sanitary Sewer Miles: 15
Number of Miles of Force Main: 7.5
Number of Gravity Lines: 7.5
Number of Lift Stations (Town): 11

¹ US Census Bureau Data. ACS 5-Year Estimates

2024-2025 TOWN OF DUNDEE LEVEL OF SERVICES

DUNDEE'S SERVICE	DUNDEE'S DATA
POPULATION GROWTH	7220
UTILITY CUSTOMERS	2250
STAFFING LEVEL	73



GENERAL AND ECONOMIC INFORMATION

The Town of Dundee has an economy sustained by an agriculture and service employment base, a comprehensive education system, and a healthy quality of life supported by abundant green space, sports and recreation. The current economic conditions, environment, and local indicators show an upswing in property values within the Town. The housing market affects revenues greatly due to the tax base being mainly residential. Permit activity continues to grow and new houses are being built throughout the Town.

Located in the Central Florida county of Polk, the Town's northern edge is shared with the Town of Lake Hamilton with Winter Haven to the West, Lake Wales to the South and unincorporated Polk County to the East. Dundee encompasses 11.86 square miles and was formally chartered as a municipal entity in December 1924.

Dundee is home to approximately 252 licensed employers. The largest private commercial employers, listed in the adjacent chart, illustrate the diversity of the economy covering agriculture, residential service, manufacturing, transportation, and food processing.

The population in the Town of Dundee was 5,616 per the American Community Survey data for 2021. The region has a civilian labor force of 1,828 with a participation rate of 57%. Of individuals 25-64, 11.1% have a bachelor's degree or higher which compares with 31.8% in the nation.

Quality education plays a major role in the development of a strong community, a skilled work force and an adaptable economy. The schools in Dundee have consistently scored above averages in both state rankings and against other schools in Polk County, with both the elementary and middle schools both recognized as IB accredited institutions. Higher education facilities, including the Ridge Technical College, Polk State College and Florida Polytechnic, offer a broad range of programs from liberal arts to technical skills training².

TOWN OF DUNDEE'S LARGEST COMMERCIAL EMPLOYERS		
Company	# Employees	Type of Service
Dundee Citrus Growers	300	Citrus Processing
Polk County School Board	262	Education
Travis Resmondo Sod	100	Sod Producer
MaxiJet/Mr. Landscaper	81	Irrigation Production
B.L. Smith Electric	42	Electrical Contractor
Frozen Food Express	50	Logistics

² Data provided by the Central Florida Development Council

TOWN OF DUNDEE

ADMINISTRATIVE STRUCTURE

The Town of Dundee has a Council-Manager form of Government recognized under Florida statute. In 2012, the Dundee Town Commission, on approval of the electorate, changed the designation of the legislative body from “Council” to “Commission” and themselves from “Council member” to “Commissioner”.

Under the council-manager form, the Town Manager is the Chief Administrative & Executive Officer of the Town. The Town Manager supervises and coordinates the departments, appoints and removes their directors, prepares the budget for the Commission’s consideration, and makes reports and recommendations to the Commission. All department heads report to the Town Manager. The Town Manager is fully responsible for municipal administration.

The Mayor, in a council-manager form of government, is to be considered the “Ceremonial Head of the Municipality,” preside over commission meetings, and make appointments to boards. The mayor may be an important political figure, but has little, if any, role in the day-to-day municipal administration. In some council-manager cities, the office of mayor is filled by popular election; in others, by council appointment of a council member.

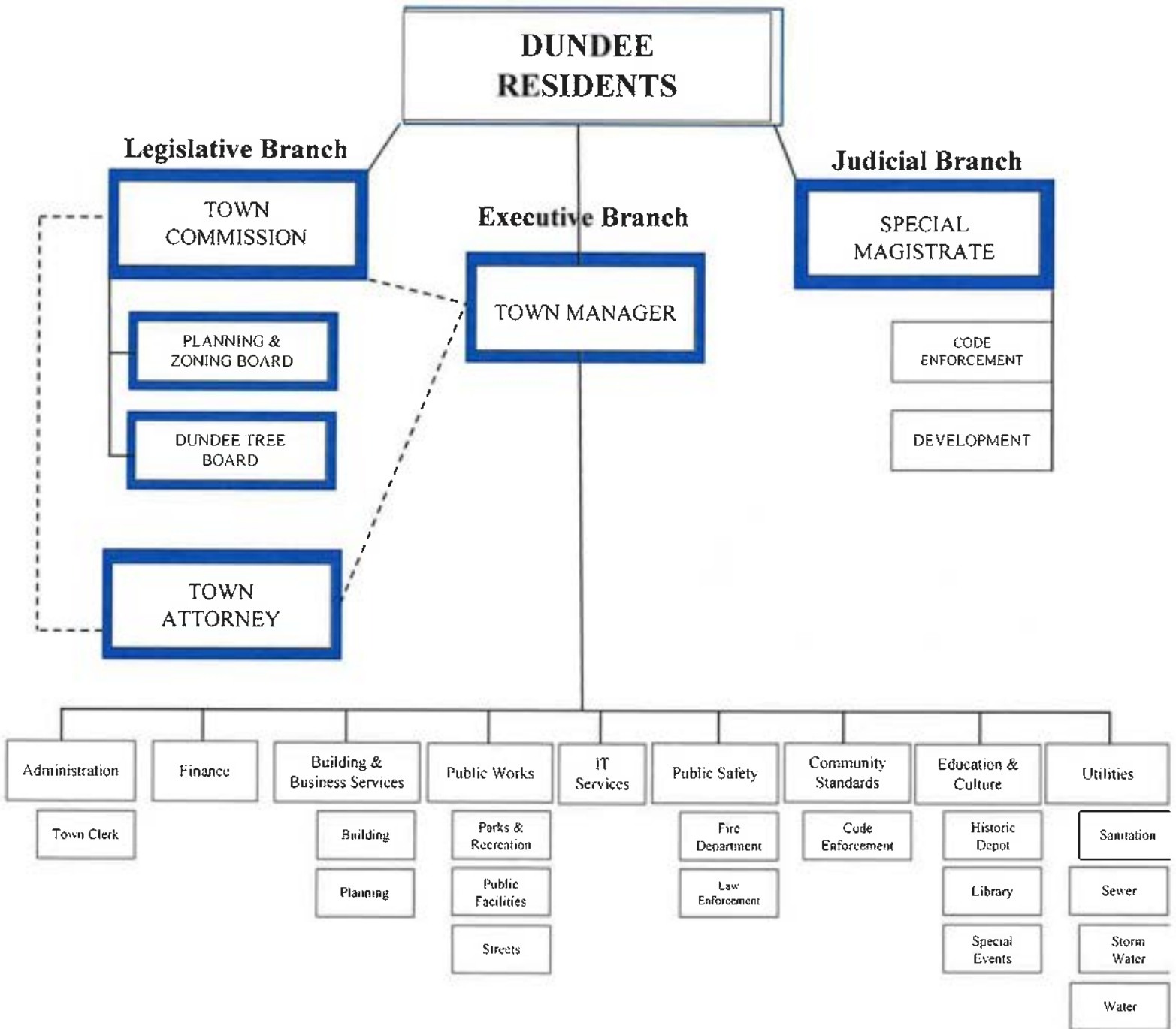


The council-manager form is widely viewed as a way to take politics out of municipal administration. The Town Manager is expected to abstain from any and all political involvement. At the same time, commission members and other “political” leaders are expected to refrain from intruding on the Town Manager’s role as Chief Executive.

Of course, the Town Manager, who is hired and fired by the Commission, is subject to the authority of the Commission, but commissioners are expected to abstain from seeking to individually interfere in administrative matters, including actions in personnel matters. Several Florida city charters provide that interference in administrative matters by a Mayor or other elected city official is grounds for removal of the elected official from office.³

³ “Florida Municipal Officials Manual”. Florida League of Cities. Pg. 4-5. ©2013

DUNDEE ADMINISTRATIVE AND DIVISIONAL STRUCTURE



■ Denotes an elected or appointed position



STRATEGIC PLANNING & BUDGET PROCESS

- **Budget Process and Timeline**
- **Budget Policies and Format**
- **Fund Information**
- **Basis of Budgeting**

DUNDEE BUDGET PROCESS & TIMELINE

Strategic Planning Process

During the month of May, the cost-to-continue budget is updated to include wage and inflation assumptions as well as state and GRANT revenue assumptions. At that time, the planning process is structured.

By the end of June, departments begin discussions and compiling the needs of their departments.

At the beginning of July, the Finance team organizes the direction of the budget process.

The budget work-plan is distributed to the department heads the last week of July. The Town Manager reviews wage assumptions for the budget year with each department.

The proposed budget is presented to the Town Commission at their final budget workshop which occurs in August.

Capital Improvement Program

During the month of August, Town Staff and Consultant Advisors provide data and input for the Town's Capital Improvement Plan (CIP).

Budget Process

Town Staff created multiple sections in development of the budget process. Review of Financial Trend Analysis as well as review of revenues, expenditures, payroll functions and necessary capital improvements shape the needs of the budget. After department directors have reviewed the needs and wishes of the department, the proposed budget for the departments is created. This process typically occurs between July and August. After finalizing numbers, they are submitted to the Town Manager for final approval. The finance department will complete the analysis to ensure each department aligns with the proposed funding the Town anticipates.

The Town Manager presents the proposed budgets for each department at a series of budget workshops. The Budget Workshops include the needs & wishes of the departments in a setting that the public can also provide their input. The Commission typically host, 5 workshops to cover the different departments and miscellaneous spending factors which contribute to the revenue and expenditures of the Town.

Final budget hearings of the Town Commission are held towards the end of September. The meetings include time for official recorded public input before a vote is held on both the budget and the final levy amount. The Town of Dundee budget is adopted by resolution in accordance with the Town's Charter. The resolution advertising is in compliance with the State of Florida TRIM process.

When and if, the current year activities and expenditures are not in alignment with the original adopted budget, a budget amendment can be made for oversight and review during the remainder of the budget year. All budget amendments must be presented and approved by the Commission by resolution whether the budget increases or decreases.

There is no veto authority provided to any official of the Town of Dundee. Amendments to the budget are allowed on an as-needed basis, and this process is explained in detail on page 24 of this book, Policy A-2: Budget Adjustments.

DUNDEE BUDGET TRIM TIMELINE

Budget Calendar

- 06/01/2024 – Property Appraiser – June 1st Estimate of Taxable Value
- 07/01/2024 – Property Appraiser – July 1st Certification Date for Preliminary Tax Roll
- (TRIM Day 1)
- 6/11/2024 - Budget Workshop #1
- 6/22/2024 – Budget Workshop #2
- 6/25/2024 – Budget Workshop #3
- 07/23/2024 – Must notify Property Appraiser Office of:
 - Interim Millage Rate
 - Current year rolled-back rate
 - Date, time & place of 1st budget hearings
- 09/10/2024 – Town Commission Meeting
 - Tentative Millage Rate – Approved by Town Commission (TRIM)
- 09/10/2024 – Town Commission Meeting
 - Tentative Millage Rate Resolution 24-20
 - Tentative Budget Adopting FY 2024-25 Budget Resolution 24-21
- 09/24/2024 – Town Commission Meeting
 - Final Hearing Resolution 24-24 Adopting Millage Rate
 - Final Hearing Resolution 24-25 Adopting FY 2024-25 Budget
- 10/8/2024 - Deadline to forward Resolution adopting millage rate to Property Appraiser and Tax Collector
- 10/8/2024 - Within 3 days of receiving notice of final adjusted tax roll,
- Deadline to certify form DR-422 to Property Appraiser
- 10/8/2024 - Deadline to forward Certificate of Compliance (DR-487) to Department of Revenue. Within 30 days after final hearing Unable to use the same dates as the Polk County School Board and Board of county Commissioners per F.S. 200.065

FISCAL YEAR 2024-2025

BUDGET POLICIES AND FORMAT

The Town of Dundee budget is adopted by resolution by Town Commission in accordance with the Town's Charter and Code of Ordinances. The resolution requires one public hearings and specific advertising criteria in accordance with a State of Florida Statute known as TRIM law. State Statute requires the Town Commission to approve a balanced budget. The budget is developed on the modified basis of accounting for Governmental Fund and the accrual basis for the Enterprise Fund with the exception of depreciation expense which is not operationally budgeted. The Town's fiscal year begins October 1st and ends September 30th. The budget process is a continuing process that involves the Town Commission, Town Manager, and Department Directors.

Beginning in Budget Year 2024-2025, monthly reports of budget vs. actual revenues and expenditures will be generated and reviewed with each department head. These reports will be used by Town Management to monitor spending and as a planning tool for the next year's budget.

If expenditures are more than the original budget, the State of Florida requires within 60 days after year end in accordance with State Statute §166.241 an end of year budget amendment be approved. The budget is prepared on a line item basis, but budgetary compliance is maintained on the fund level.

The proposed fiscal year 2024-2025 budget was prepared in conformance with the following organization-wide policies:

- The adopted budget will be balanced, as required by Florida statutes. The Town defines a balanced budget as one in which all expenditures have identified sources of funding; ad valorem taxes, other revenues or use of unrestricted cash reserves.
- Debt financing shall occur only for capital improvement projects that cost at least \$250,000 or have a useful project life of at least 5 years. By definition, debt financing will not be incurred to fund current operating expenditures.
- Funding for services must be adequate to maintain public confidence in Town government and at the same time recognize taxpayer's ability to pay.
- Revenue and expense projections shall be made to reflect as accurately as possible actual anticipated levels. Overages should not be expected at the conclusion of the budget year unless due to emergency.
- Indirect costs shall be allocated to departments to maximize revenue that may be captured through GRANT programs and to enable departments to consider these costs in establishing rates and fees.
- The budget format shall be all-inclusive to reflect the total anticipated expenses of Town government.
- The budget shall provide for the responsible replacement and maintenance of buildings, equipment and infrastructure.
- The budget will be prepared to be responsive to the Town's operating environment (e.g., statutory mandates, regulatory compliance, demand for services, technological innovation, etc.).

- The budget shall be prepared in a format that meets statutory requirements and also facilitates understanding by the Town Commission and the public.

- The budget shall be prepared in a manner that facilitates periodic monitoring of revenues, expenditures and program accomplishments. Policies for adjusting budgeted allocations during the year, are shown on the following pages.

This budget book begins with various introductory charts, documents and schedules, including Dundee's map, miscellaneous statistics, general and economic information, mission and administrative structure, Manager's budget message, budget process and policies, fund structure and descriptions, several summary financial tables and charts, and the official budget resolution(s).

The department budgets will follow, grouped by divisional structures. For each of these divisions, a budget summary by department is included. Each department budget then begins with the mission statement, program description, performance measures and initiatives. The departmental financial summary and narrative highlights are included and will, conclude with a staffing summary, table of organization, list of contracted and professional services, outlay, and graphs detailing department activities. Supplemental to each departmental budget is their line item financial report that itemizes the financial summary.

Following the divisional department budgets are the non-divisional budgets which include: Capital Project Accounts, Debt Service Accounts, Special Revenues Accounts, Internal Service Accounts, and Fiduciary Funds.

Lastly, several summary tables are incorporated as appendices to the budget, including position additions and deletions, total positions by department, total outlay by department, total grants by department, rates and fees, and a glossary of terms.

Financial Policies

This section describes the major financial policies that affects the Town's long term financial planning and budgeting processes. These processes are affected by these policies in many ways. As the annual budget is prepared and balanced, total revues and other financing sources equal total expenditures and other financing uses for each fund. These polices serves to match the continuous spending needs with available resources. From time to time, the use of fund balance is needed to balance a fund's budget. This is importance in fund balance reserve policy as to planning and operating. Large capital project spending needs to fluctuate interest rate make debt management an importance policy to monitor.

Purchasing Policy:

Purchasing for the Town of Dundee is coordinated through the Town Clerk's office. In conjunction with the Administration & Finance Division, the purchasing department is responsible for the procurement of all goods and services in a manner that is ethical, impartial, open, fair, honest, and in accordance with policies, procedures, and laws.

The Purchasing Department administers all Request for Bids (RFB), Request for Proposals (RFP), Request for Qualifications (RFQ), Request for Quotation (RFQ), and Request for Information (RFI) in order to obtain goods and services in the most cost-effective, timely and professional manner.

In addition, the Purchasing Department also works with all town departments to:

Process purchasing requisitions,

Determine appropriate purchasing methods,

Assist in obtaining quotes

Develop standard specifications

Consolidate requisitions and purchase of like items to obtain the maximum economic benefit and cost savings

Explore the possibilities of buying in bulk to take full advantage of quantity discounts.

Manage the City's surplus property to include arranging for disposal through an online auction.

Develop purchasing policies and procedures for the purchase and contract of all materials, supplies, equipment, and services.

The Town of Dundee uses both a decentralized and centralized approach to buying with \$30,000 being the threshold between the two types. Individual departments purchase their own items that fall under the \$30,000 threshold and the Purchasing Division facilitates the purchase of items over \$30,000.

Informal Department Purchases:

Town Policy states that all purchases over \$500 require a department to get three (3) quotes from vendors for an informal comparison of costs if a vendor is not on state pricing or has a continuing contract with the Town. Department heads can then choose which of the three vendors they wish to use to recommend to the Commission. A full-record of purchases is available upon request from the Town Clerk's office.

Fund Balance Reserve Policy:

Spending Order of Fund Balances: The Town of Dundee shall use restricted funds if eligible first, prior to unrestricted fund. Additionally, the town would first use committed reserve fund balance, followed by assigned fund balance and then unrestricted fund balance in the general fund

Establish Reserve Balance Target It is essential that governments maintain adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls. The Government Finance Officers Association recommends, at a minimum, that general purpose governments, maintain no less than two months (17%) of general fund operating expenditures. The Town Commission hereby establishes the recommended targeted minimum reserve balance in the Town's General fund.

Annual Review and Determination of fund balance Policy: The completion of the audit and Comprehensive Annual Financial Report (CAFR) for the previous fiscal year shall determine the amount of unrestricted general fund balance. This amount shall be applied against the current budget year's general fund operating expenditures to calculate the percentage. If the calculated percentage is out of compliance with the policy threshold the Town Manager shall provide in the future budget process how to reach the calculated fund balance target.

ADMINISTRATIVE POLICY MANUAL
Policy A2 - BUDGET ADJUSTMENTS POLICY

- POLICY NUMBER:** A-2
- EFFECTIVE:** October 1, 2018
- PURPOSE:** *Establishing Budgetary Controls*
- DEFINITION:**
- Appropriation** refers to funds set aside during the annual budget process for a specific purpose as approved by the Town Commission.
- Budget Adjustment** is a process to formally change any budgeted amounts or outlay appropriated in the Town's adopted budget for any given fiscal year.
- Budget Classification** is a grouping of similar budget accounts. In levy departments and/or funds, accounts within the same budget classification can offset each other without the department or fund being over budget.
- Fund Balance** is an accumulation of revenues (minus expenditures) maintained in a fund to be used in future years for purposes determined by the department with approval from the Town Commission.
- General Fund** refers to the primary operating fund of the Town of Dundee. The General Fund accounts for all financial resources of the Town except those required to be accounted for in another fund.
- Level of Appropriation** is the control level in which budget expenditures are monitored. Within each level of appropriation, budget overage parameters (classifications or total expenditures) are defined to determine if a budget adjustment is necessary.
- POLICY:** A department head, with the consent of the Town Manager, shall have the authority to shift funds from one line item to a different line item within a departments budgeted appropriation as long as said move does not cause an overage in the transferring line item. If said transfer will cause an overage, it must be submitted to the Town Commission for motion vote approval.
- The Town Manager must notify year the Town Commission when an intrafund transfer of over \$2,500 occurs in accordance with current Town Code.
- Any transfer between the Town's General Fund and the Town's Enterprise Fund must be approved by motion vote by the Town Commission.
- To ensure compliance and the minimization of budget overages, any change to the Town's appropriated funds shall be executed according to the criteria below.

ADMINISTRATIVE POLICY MANUAL
Policy A2 - BUDGET ADJUSTMENTS POLICY

Allocation Change Categories

Approval Level

Category 1 – Reallocation within Level of Appropriation

Any reallocation from one account to another in the same level of appropriation

Town Manager

Category 2 – Technical Corrections

Any reallocation due to a technical correction that could include:

- Reallocation to another account strictly for tracking or accounting
- Allocation of a budgeted prior year GRANT not completed in the prior year

Town Manager

Category 3 – Change in Capital Outlay

Any change in any item within the Capital Outlay account which does not require the reallocation of funds from another level of appropriation

Town Manager

Category 4 – Official Action

Any change in appropriation from an official action taken by the Town Commission (ie. resolution, ordinance change, etc)

Town Manager

Category 5 – Reallocation between Levels of Appropriation

Reallocation of the originally appropriated funds between any levels of appropriation (based on the lesser of the originally appropriated amounts)

Town Manager

Category 6 – Reallocation between Departments

Reallocation between two or more departments within the same fund, regardless of amount. (Town Manager must notify year Town Commission, if an intra-fund transfer is over \$2,500.)

Town Manager

Category 7 – Offsetting Revenue and Expense

Any increase in expenses with an offsetting increase in revenue (ie. GRANDs, Special Occasion Donations, etc)

Town Commission
(Motion Vote)

Category 8 – Use of Working Reserve

Any allocation from the Town's working reserve account

Town Commission
(Motion Vote)

Category 9 – Use of Town's Cash Reserves

Any allocation from the Town's fund(s) unrestricted cash reserves

Town Commission
(Resolution Vote)

PROCEDURE:

The process for requesting a change in appropriated funds shall be as follows:

1) The department shall complete a "Request for Budget Adjustment" form, which includes accounts to be increased and/or decreased, amounts of those increases/decreases and a narrative justification explaining why the change is necessary. The completed form shall then be signed by the department head and submitted to Finance.

NOTE: In some cases, Administration may assist with, or even initiate, the request for a budget adjustment; however, the requesting department is ultimately responsible for the content of the form.

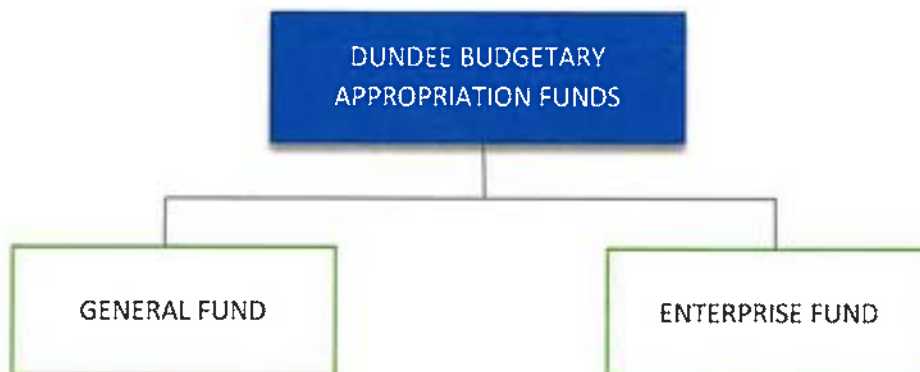
- 2) Once submitted to Finance, the Finance Director shall number and record each budget adjustment in a central log; ensure review (to verify year account numbers, amounts available, etc.); and secure subsequent approval based on the category and required approval level.
- 3) If the budget adjustment requires a motion vote or resolution vote of the Town Commission, the Finance Director shall coordinate with the Town Manager's office to receive placement on an upcoming agenda. It is the requesting department's responsibility to be present at any such commission meetings to answer any questions that may arise regarding the budget adjustment. If the budget adjustment is a Category 9 requiring use of General Fund balance, the Town Manager must prepare a corresponding customized resolution as part of the request. Within 10 days after Board approval of any of the above adjustments, the Finance Director shall coordinate with the Clerk's office to ensure public notice requirements are met.
- 4) Using the budget adjustment log, the Finance Director shall track each budget adjustment through its required approval level and subsequently notify year the Town Manager.
- 5) The Department of Finance shall maintain the budget adjustment log and submit to the Town Commission on the 3rd meeting of each quarter for informational purposes only unless otherwise required by resolution or ordinance.



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FUND INFORMATION

Definition of “Fund”: - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The town has two funds; general and enterprise.



General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund. Resources include taxes, franchise fees, state and local shared revenues, GRANTS, licenses and permit fees, fines and forfeitures, charges for services, and miscellaneous revenues such as interest. Services provided by the General Fund are general government, public safety, physical environment and transportation, culture and recreation, and sanitation.

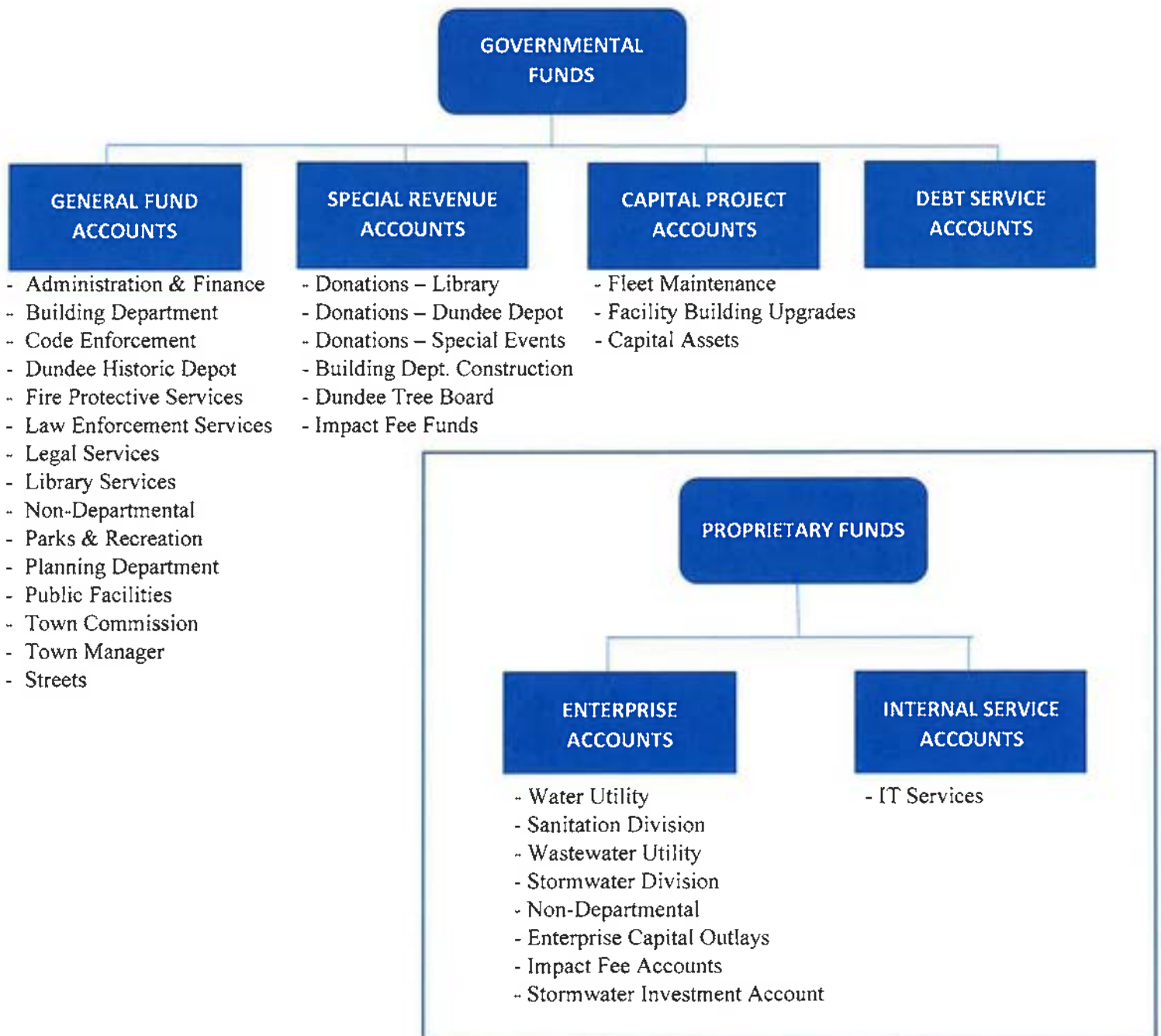
Budgets for the governmental type fund are prepared on the cash basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the Town’s audited financial statements.

Revenues which are considered to be susceptible to accrual include taxes, franchise fees, major state shared revenues, business tax receipts, and interest earnings. GRANTS are accrued if they are both measurable and available. Permits, charges for services, fines and forfeitures, miscellaneous state shared revenues, and most other miscellaneous revenues are recorded when the cash is received because they are generally not measurable until the cash is received.

Exceptions to recognizing expenditures when the related liability is incurred are expenditures related to compensated absences (accumulated vacation and sick pay), debt service expenditures, and any expenditure related to claims and judgments. These expenditures are recorded when the expenditures are due.

Proprietary Fund – *Town Utilities & Internal Services* - User fees and other revenues related to the operation of the Town’s utility system are accounted for in this fund for the provision of water and sewer service to the system’s customers. Internal Service accounts are used as budgetary tracking accounts and have offsetting revenue and expenses. Budgets for the enterprise accounts are prepared on the modified accrual basis. However, the budgets are prepared as close as practical to the reporting for the enterprise funds in the Town’s audited financial statements which is the accrual basis. Under the accrual basis revenues are recognized when they are earned and expenses are recognized when they are incurred. The major differences between the budgeting and reporting for the enterprise funds are that fixed asset capital outlays and debt service principal payments are included in the budget, but depreciation and amortization are not.

TOWN FUND STRUCTURE



FUND DESCRIPTIONS

The Town organizes its financial activity with funds and accounts with separate financial statements for each fund. The Town has four major governmental funds: General Fund, Enterprise Fund, Impact, Fire Special and Internal Service Fund. Under each fund is series of accounts that describe the uses of those funds.

GENERAL FUND - To account for activities related to general operations of the Town. This fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

SPECIAL REVENUE ACCOUNTS - To account for the proceeds of specific resources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

CAPITAL PROJECTS ACCOUNTS - To account for financial resources to be used for the acquisition of major capital facilities other than those financed by proprietary funds.

Asset Maintenance – to account for the financing of unplanned, failing facility building and ground systems which are determined to be of an emergency nature needing immediate repair or replacement to prevent or minimize service downtime. These projects would be funded as capital outlay or bonded projects during normal budgeting cycles. Financing is provided by various sources including a portion of the property tax levy, transfer of funds from other capital projects and general fund equity transfer.

Facility Building Upgrades – to account for the funding and replacement of various building roofs, flooring, HVAC, security and fire safety systems, parking lots, and building renovations. Funding is provided by general obligation debt and General Fund reserves.

Parks Improvements – to account for the funding and capital improvements to the grounds, shorelines, and Parks building improvements. Funding is provided by grants.

DEBT SERVICE ACCOUNTS - To accumulate monies for the payment of general obligation debt outstanding. Financing is provided by a portion of the property tax levy, public charges, interest revenue and miscellaneous revenues.

ENTERPRISE FUND - To account for operations (a) that are financed and operated in a manner similar to private business enterprise -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate.

FIDUCIARY FUNDS - To account for assets held in a trustee or agency capacity for other entities. *The Town of Dundee has no currently established fiduciary funds.*

INTERNAL SERVICE FUND - To account for the financing of goods or services provided by one department to other departments of the Town on a flat fee cost-reimbursement basis.

Information Technology Services – to account for the costs of operating and maintaining the Department of Information Technology. Town departments are billed their proportionate share of expenses based on actual use.

BASIS OF BUDGETING

The following schedule cross references the departments as detailed in the budget to the applicable fund classification and basis of budgeting and accounting. Each fund uses the same basis for budgeting and accounting.

The Town's Budget is prepared by using the modified accrual bases of accounting. This means revenues are recognized in the period they become available and/or measurable, and expenditures are recorded in the period incurred. The Town does not budget for depreciation expenses, as it is a non-cash item. A non cash expenditure is an item that is reported on the Town's financial statement for the accounting period, however there was no related cash payment during the period. While this expenditure is generally recorded when a liability is incurred in governmental funds (under modified accrual), debt service expenditures as well as expenditures related to compensated absences and claims/judgements are recorded only when the payment is due to the town.

Department	Fund Classification	Basis of Budgeting
Building & Business Services		
Building Department	General Fund	Modified Accrual
Planning Department	General Fund	Modified Accrual
Community Standards & Enforcement		
Code Enforcement	General Fund	Modified Accrual
Education and Culture		
Dundee Historic Depot	General Fund	Modified Accrual
Library	General Fund	Modified Accrual
Financial Services		
	General Fund	Modified Accrual
IT Services		
	Internal Service	Accrual
Public Safety		
Law Enforcement	General Fund	Modified Accrual
Fire Department	General Fund	Modified Accrual
Public Works		
Parks & Recreation	General Fund	Modified Accrual
Public Facilities	General Fund	Modified Accrual
Streets	General Fund	Modified Accrual
Town Commission		
	General Fund	Modified Accrual
Town Management		
Legal Services	General Fund	Modified Accrual
Town Clerk	General Fund	Modified Accrual
Town Manager	General Fund	Modified Accrual
Utilities		
Sanitation	Enterprise Account	Accrual
Sewer	Enterprise Account	Accrual
Storm Water	Enterprise Account	Accrual
Water	Enterprise Account	Accrual

FINANCIAL SUMMARIES

- **Town-Wide Financial Summary**
- **Budget Divisional Summary**
- **Executive Budget Summary**
- **Budget Resolutions**



TOWN-WIDE FINANCIAL SUMMARY

	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2024-2025 Adopted
Public Charges (Sales & Use Taxes)	\$953,849	\$1,075,024	\$816,886	\$852,092
Franchise Fees	\$254,500	\$400,000	\$340,000	\$340,000
Licenses & Permits	\$342,509	\$419,500	\$361,787	\$399,000
Intergovernmental Revenues	\$361,000	\$2,755,491	\$3,586,598	\$2,886,439
Service Charge Fees - GF	\$67,600	\$50,190	\$143,142	\$201,597
Fines & Forfeitures	\$10,500	\$6,436	\$6,292	\$5,000
Miscellaneous Revenues	\$15,250	\$56,307	\$15,150	\$30,250
Restricted & Other Revenues	\$354,031	\$1,290,800	\$368,918	\$341,866
Enterprise Charges for Service	\$2,460,000	\$2,567,000	\$3,133,000	\$3,110,284
Idle Capacity Fees	0.00	0.00	\$51,516	\$138,388
Impact Fees	0.00	0.00	\$1,920,741	\$1,306,084
Special Assessment	0.00	0.00	\$398,918	\$505,010
Miscellaneous Revenues - EF	\$86,000	\$153,000	\$0	\$0
InterFund Transfer	\$0	\$911,000	\$545,343	\$642,163
Total Revenues	\$4,905,239.00	\$9,654,748	\$11,688,291	\$10,758,173
Operating Expenses – General Fund	\$3,769,104	\$4,919,450	\$3,758,559	\$4,597,328
Operating Expenses – Enterprise Fund	\$2,084,397	\$5,790,363	\$6,343,416	\$6,037,590
Operating Expenses – Impact Fund	0	0	\$1,469	\$713,644
Operating Expenses – Fire Special Fund	0	0	\$751,372	\$742,173
Interfund Transfer	\$125,000	\$150,000	\$150,000	\$150,000
Total Expenses	\$5,978,501.00	\$10,859,812	\$12,472,600	\$12,240,735
Debt – General Fund	\$229,798	\$229,798	\$229,798	\$212,876
Debt – Enterprise	436,285	\$436,285	\$273,213	\$286,213
Total Debt	\$666,083	\$666,083	\$503,011	\$499,089
Net Total Activity	(\$1,173,9345)	(\$1,871,148)	(\$2,351,413)	(\$2,633,971)
Total Levy (Ad Valorem Tax)	\$1,739,345	\$1,871,148	\$2,351,413	\$2,633,971
Net Total Levy	\$0	\$0	\$0	\$0

EXECUTIVE BUDGET SUMMARY

BUDGET SUMMARY - FISCAL YEAR 2023-2024						
TOWN OF DUNDEE						
General fund	7.9000					
Voted fund	0					
ESTIMATED REVENUES:	General Fund	Impact Fee Fund	Fire Special Fund	Enterprise Fund	Total Budget	
TAXES: Millage 7.9000 per \$1,000						
Ad Valorem Taxes	\$ 2,633,971			\$ -	\$ 2,633,971	
Local Option, Use, & Fuel Taxes	\$ 268,622			\$ -	\$ 268,622	
Utility Services Taxes	\$ 852,092			\$ -	\$ 852,092	
Communication Services Taxes	\$ 140,460			\$ -	\$ 140,460	
Local Business Taxes				\$ -	\$ -	
Other General Taxes				\$ -	\$ -	
Permits Fees	\$ 341,866			\$ -	\$ 341,866	
Franchise Fees	\$ 399,000			\$ -	\$ 399,000	
Impact Fee		\$ 1,306,084		\$ -	\$ 1,306,084	
Special Assessment			\$ 235,010	\$ 180,000	\$ 415,010	
Intergovernmental Revenues	\$ 360,133			\$ 2,526,306	\$ 2,886,439	
Charges for Service	\$ 201,597			\$ 3,110,284	\$ 3,311,881	
Judgement Fines and Forfeitures	\$ 11,500			\$ 86,000	\$ 97,500	
Miscellaneous Revenues	\$ 30,250			\$ -	\$ 30,250	
Other Sources	\$ -			\$ -	\$ -	
TOTAL SOURCES:	\$ 5,239,491	\$ 1,306,084	\$ 235,010	\$ 5,907,590	\$ 12,683,175	
Transfers In:		\$ -	\$ 507,163	\$ 135,000	\$ 642,163	
Fund Balances/Reserves/Net Assets					\$ -	
TOTAL REVENUES, TRANSFERS, AND BALANCES:	\$ 5,239,491	\$ 1,306,084	\$ 742,173	\$ 6,037,590	\$ 13,325,338	
ESTIMATED EXPENDITURE/EXPENSES:						
Administration	\$ 845,750	\$ -	\$ -	\$ -	\$ 845,750	
Public Safety	\$ 979,298	\$ -	\$ 658,423	\$ -	\$ 1,637,721	
Culture/Recreation	\$ 544,453	\$ -	\$ -	\$ -	\$ 544,453	
Development Services	\$ 660,715	\$ -	\$ -	\$ -	\$ 660,715	
Transportation	\$ 606,312		\$ -	\$ -	\$ 606,312	
Water		\$ -	\$ -	\$ 983,894	\$ 983,894	
Wastewater		\$ -	\$ -	\$ 795,735	\$ 795,735	
Sanitation		\$ -	\$ -	\$ 791,706	\$ 791,706	
Stormwater		\$ -	\$ -	\$ 207,498	\$ 207,498	
Other Charges	\$ 6,074	\$ -	\$ -	\$ 50,000	\$ 56,074	
Capital Outlay	\$ 741,850	\$ 713,644	\$ 37,250	\$ 2,922,544	\$ 4,415,288	
Debt Service	\$ 212,876	\$ -	\$ 46,500	\$ 286,213	\$ 545,589	
TOTAL EXPENDITURES	\$ 4,597,328	\$ 713,644	\$ 742,173	\$ 6,037,590	\$ 12,090,735	
Transfers Out	\$ 642,163			\$ -	\$ 642,163	
Fund Balances/Reserve/Net Assets		\$ 592,440			\$ 592,440	
TOTAL APPROPRIATED EXPENDITURES		\$ 592,440				
TRANSFERS, RESERVES and BALANCES:	\$ 5,239,491	\$ 1,306,084	\$ 742,173	\$ 6,037,590	\$ 13,325,338	

The Tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

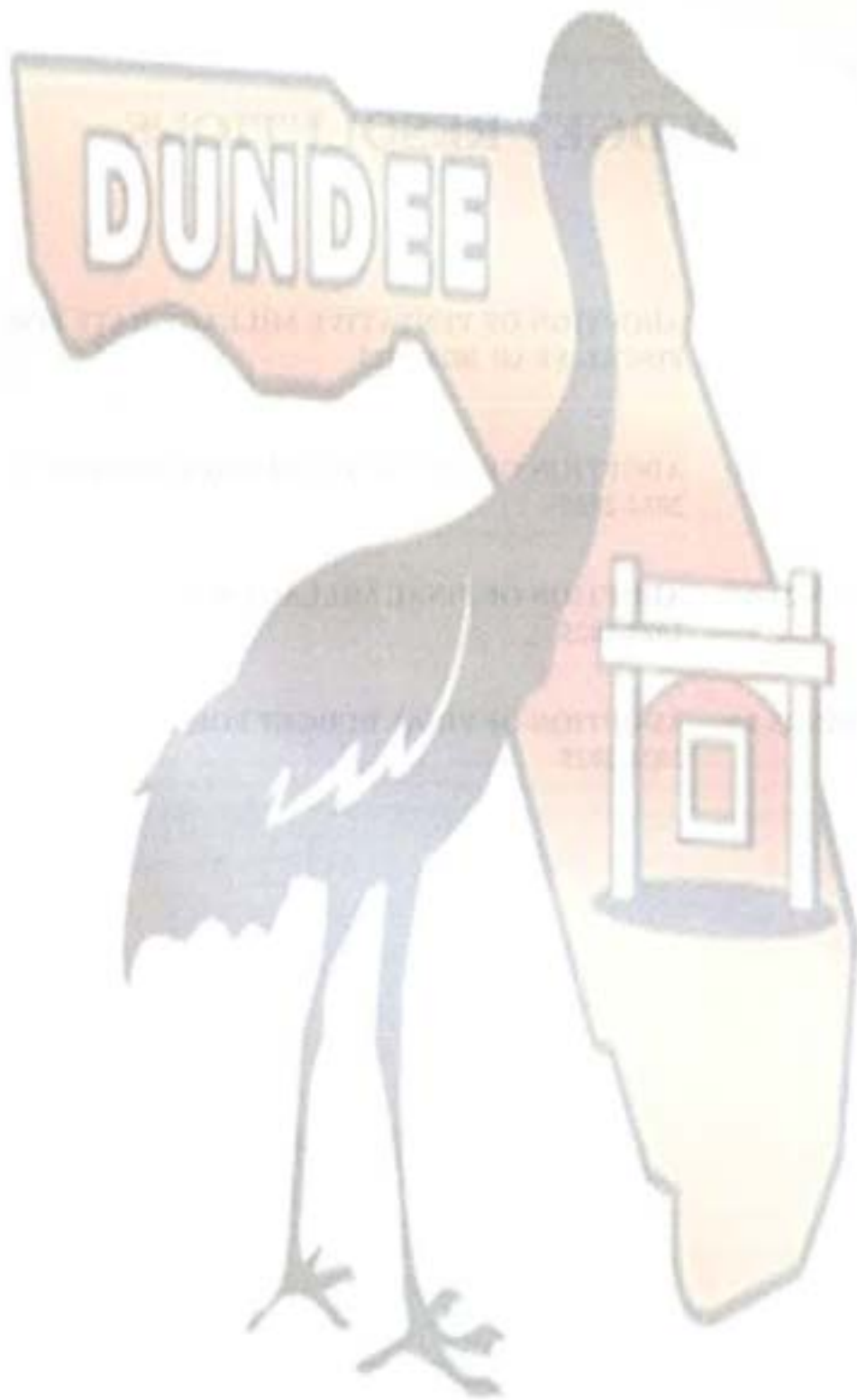
BUDGET RESOLUTIONS

RESOLUTION 23-20: ADOPTION OF TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2024-2025

RESOLUTION 23-21: ADOPTION OF TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025

RESOLUTION 23-23: ADOPTION OF FINAL MILLAGE RATE FOR FISCAL YEAR 2024-2025

RESOLUTION 23-24: ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2024-2025



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Revenues

OVERVIEW OF REVENUES

- General Fund

Ad Valorem Taxes

Public Charges (Sales & Use Taxes)

Licenses and Permits

Intergovernmental Revenues

Franchise Fees

Charges for Service

Fines and Forfeitures

Miscellaneous Revenues¹

Restricted Revenues and Other Financing

- Enterprise Fund

Idle Capacity Revenues

Miscellaneous and other Revenues

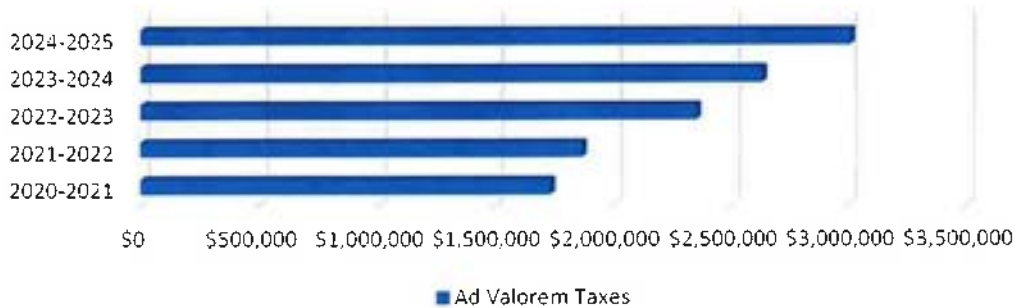
AD VALOREM TAXES

(GENERAL FUND)

Total Levy Collections for Property Taxes

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
Ad Valorem Tax (Property Taxes)	\$1,871,148	\$2,475,172	\$2,633,971	\$3,011,346
TOTAL	\$1,871,148	\$2,475,172	\$2,633,971	\$3,011,346

Ad Valorem Taxes



PUBLIC CHARGES SALES & USE TAXES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
9th Cent Tax	\$25,000	\$25,000	\$25,000	\$27,000
6th Cent Local Option Tax	\$130,709	\$152,492	\$148,625	\$156,056
5th Cent New Local Option Tax	\$81,500	\$96,630	\$94,997	\$101,984
Communications Service Tax	\$103,500	\$146,977	\$140,460	\$151,760
Electric Utility Tax	\$380,000	\$385,000	\$343,759	\$450,410
Half Cent Sales Tax	\$279,290	\$388,840	\$422,083	\$422,083
Water Utility Tax	\$70,000	\$70,000	\$80,000	\$90,000
Natural Gas Tax	\$25	\$25	\$50	\$50
Propane Gas Tax	\$5,000	\$6,200	\$6,200	\$6,200
TOTAL	\$1,075,024	\$1,201,164	\$1,261,174	\$1,405,543

FRANCHISE REVENUES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
Electric Franchise	\$330,516	\$340,000	\$340,000	\$399,000
Solid Waste Franchise		\$60,000		
TOTAL	\$330,516	\$400,000	\$340,000	\$399,000

Franchise Revenues



LICENSES & PERMITS

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
Business (Occupational) License	\$10,000	\$4,562	\$5,900	\$5,900
Building Permits	\$409,000	\$351,000	\$335,966	\$482,479
Other Licenses/Fees/Permits	\$500	-		
TOTAL	\$419,500	\$355,562	\$341,866	\$488,379

INTERGOVERNMENTAL REVENUES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
CDBG GRAND			\$12,813	\$0
Other Financial Asst-Federal Source				
JAG – Police GRAND	\$2,526,306			\$0
DEO Planning GRAND				\$0
Motor Fuel Tax (30%)	\$50,500	\$76,206	\$91,156	\$79,895
SRS – Sales Tax (70%)	\$120,000	\$177,813	\$212,164	\$186,420
Mobile Home Licenses	\$8,000	\$6,248	\$7,500	\$7,500
Alcoholic Beverage Licenses	\$1,500	\$1,500	\$3,500	\$3,500
Library Cooperative	\$25,000	\$25,000	\$33,000	\$25,500
Highway Maintenance Agreement	\$24,185	\$24,185		\$0
Traffic Signal Maintenance				\$11,853
TOTAL	\$2,755,491	\$311,452	\$360,133	\$314,668

SERVICE CHARGE REVENUES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
Variances Fees	\$0	\$0	\$0	\$0
Zoning Fees	\$5,000	\$11,000	\$6,000	\$3,000
Land Development Fees	\$12,000	\$15,000	\$100,000	\$66,750
Site Plan Review Fee			\$25,000	\$25,000
Lien Search Fee		\$25,595	\$2,000	\$2,000
Notary Fee		\$1,297	\$1,297	\$1,297
Tower Rental Proceeds		\$250		\$500
Administrative Service Fees		\$21,000	\$21,000	\$21,000
Public Records Request Fees		\$12,000		\$11,853
Election Fees		\$3,000	\$2,000	\$2,000
Traffic Signal Maintenance	\$16,190	\$30,000	\$10,000	\$10,000
Legacy Tree & Bench	\$4,000	\$4,000	\$3,300	\$3,300
Community Center Rental Proceeds	\$1,000	\$1,000	\$1,000	\$1,000
Community Center Attendant Fee	\$0	\$0	\$25,000	\$21,000
TOTAL	\$10,000	\$15,000	\$25,000	\$25,000

FINES AND FORFEITURES REVENUES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
Police Fines	\$5,936	\$5,500	\$11,000	\$13,000
Police Education	\$500	\$392	\$500	\$1,000
Police Investigations				
Violations of Local Ordinance		\$400		
Judgement & Fines				
TOTAL	\$6,436	\$6,292	\$11,500	\$14,000

MISCELLANEOUS REVENUES

(GENERAL FUND)

	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Projected
4 th of July Donations			\$3,000	\$3,000
Back 2 School Event	\$5,000	\$5,000	\$9,000	\$9,000
Recreation Donation		\$1,900	\$1,000	\$1,000
Toy Drive Donations			\$2,500	\$2,500
Insurance Proceeds				
Depot Donations	\$250	\$250	\$250	\$250
Library Misc. Fees	\$6,500	\$4,500	\$4,500	\$4,500
Interest Income				
Misc. Income				
Misc. Revenue	\$3,500	\$3,500	\$5,000	\$5,000
Sale of Surplus Property	\$11,057		\$5,000	\$5,000
TOTAL	\$26,307	\$15,150	\$30,250	\$30,250

RESTRICTED REVENUES AND OTHER FINANCING

(GENERAL FUND)

	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2024-2025 Adopted
Impact Fees – Fire Department	\$117,178	\$75,150	\$60,144	\$60,000
Impact Fees – Roads	\$41,500	\$550,100	\$624,889	\$500,000
Impact Fees – Recreation	\$45,650	\$35,100	\$193,857	\$193,857
Impact Fees – Library		\$90,150	\$52,089	\$52,089
Impact Fees – Police Services		\$70,100	\$9,487	\$9,487
Transportation/Infrastructure Reserve				
Transfer from Enterprise Fund	\$149,703	\$150,000	\$150,000	\$150,000
Unrestricted Reserves Transfer In	\$125,000	0	0	0
Fleet Financing – Operations	\$117,178	0	0	0
Fleet Financing – Fire Department		0	0	0
TOTAL	\$479,031	\$970,600	\$1,090,466	\$965,946

CHARGES FOR SERVICE

(ENTERPRISE FUND)

	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2024-2025 Adopted
Water Revenue	\$875,000	\$922,000	\$1,300,000	\$1,044,318
Water Utility Tax	-	\$85,000		
Water Impact Fees	\$95,000	\$260,100	\$431,103	\$215,552
Sewer Impact Fees		\$210,100	\$549,172	\$274,586
Sewer Revenues	\$680,000	\$680,000	\$815,000	\$825,641
Solid Waste Revenue	\$660,000	\$730,000	\$915,000	\$1,034,937
Stormwater Revenue	\$150,000	\$150,000	\$180,000	\$180,000
TOTAL	\$2,460,000	\$3,037,200	\$4,190,275	\$3,575,034

Charges for Services



IDLE CAPACITY REVENUES

(ENTERPRISE FUND)

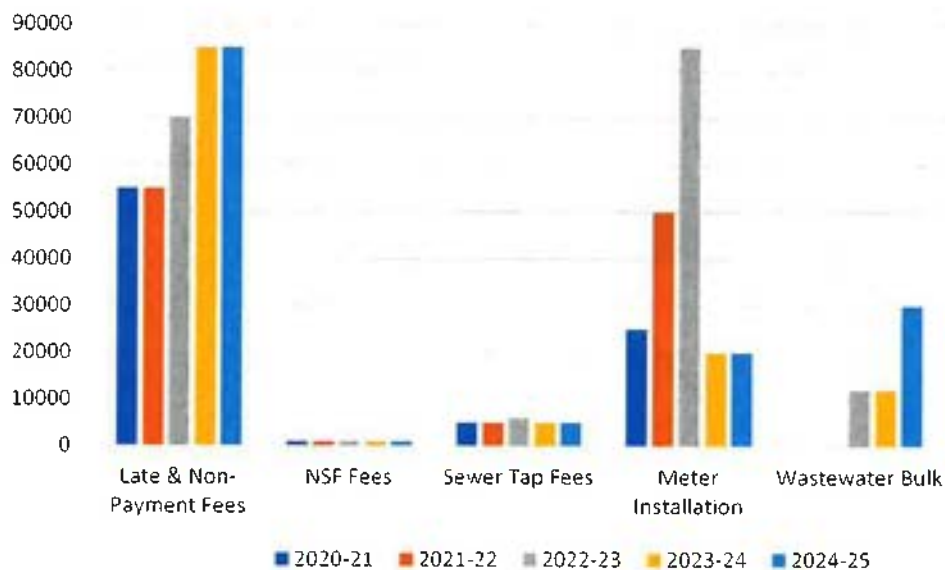
	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2024-2025 Adopted
Water Idle Capacity Fees		-	\$24,786	\$138,388
Sewer Idle Capacity Fees		-	\$26,730	\$30,000
TOTAL		\$-	\$51,516	\$168,388

MISCELLANEOUS AND OTHER REVENUES

(ENTERPRISE FUND)

	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2024-2025 Adopted
Late and Non-Payment Fees	\$55,000	\$55,000	\$70,000	\$85,000
NSF Fees	\$1,000	\$1,000	\$1,000	\$1,000
Sewer Tap Fees	\$5,000	\$5,000	\$6,000	\$5,000
Overages/Shortages				
Bad Debt Recovery				
Interest Income				
Meter Installation Fees	\$25,000	\$50,000	\$85,000	\$20,000
Adjustment Cleanup Account				
GRANT Funding				
Wastewater Bulk Svc			\$12,000	\$12,000
TOTAL	\$86,000	\$111,000	\$174,000	\$123,000

Misc & Other Revenues



DIVISIONAL BUDGETS

- **Legislative**
- **Executive**
- **Financial Services**
- **Legal**
- **Planning**
- **Community Enforcement & Fire Protection**
- **Building & Business Services**
- **Streets**
- **Education & Culture**
- **Parks and Recreational**
- **Historial Depot**
- **Sanitation**
- **Water**
- **Wastewater**
- **Storm Water**

OTHER:

- **Non-Divisional Expenditures**

LEGISLATIVE OFFICE

The Town Commission is comprised of five officials including the Mayor that are elected by the Town residents, to form the legislative body of the Town. It is the responsibility of the Town Commission to ensure the Town fulfills its lawful duties for the Town. This is accomplished by adopting Ordinances and Resolutions to direct the Town's affairs, and business. This includes the budgetary responsibilities and making recommendations to improve the community and the growth of the Town.

Position Summary Schedule

Mayor	1
Commissioners	4



HIGHLIGHTS FOR FY 23-24

- ✚ Continue to develop the Sanitation Department
- ✚ ARPA dedication to infrastructure improvements
- ✚ Town Commission meetings-
 - 23 Meetings
 - 3 Budget Meetings
- ✚ Ordinances – 22
- ✚ Resolutions – 26
- ✚ Annexations –6

GOALS FOR FY 24-25

- ✚ Infrastructure
- ✚ Code Compliance Improvement
- ✚ Beautification projects
- ✚ Park Improvements

TOWN COMMISSION

Acct #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
511-120	Salaries & Wages	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200
511-210	Payroll Taxes	\$ 1,928	\$ 1,928	\$ 1,928.00	\$ 1,928.00
511-230	Health/Dental/Life Insurance	\$ -	\$ -	\$ -	\$ -
511-240	Worker's Comp	\$ 6,000	\$ 6,000	\$ 2,200	\$ 2,200
511-310	Professional Services	\$ 500	\$ 500	\$ 1,500	\$ 1,500
511-400	Travel & Training	\$ 6,000	\$ 12,000	\$ 14,000	\$ 20,000
511-410	Communication Service	\$ 100	\$ 100	\$ 100	\$ 100
511-413	Communication Services-Newspaper Ads	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000
511-414	Communications Alarm Monitoring				\$ 4,000
511-417	IT Services	\$ 8,100	\$ 12,135	\$ 12,135	\$ 12,135
511-425	Postage	\$ 100	\$ 100	\$ 100	\$ 100
511-440	Rent/Leases/Mortgages				\$ 500
511-450	Property & Liability Insurance	\$ 5,900	\$ 5,900	\$ 11,000	\$ 16,500
511-480	Promotional Activities	\$ 100	\$ 500	\$ 1,500	\$ 1,500
511-481	Christmas Dinner	\$ 2,500	\$ 3,500	\$ 5,000	\$ 5,000
511-482	Townwide Cleanup Event	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
511-483	Tree Board	\$ 10,000	\$ 11,250	\$ 11,250	\$ 15,000
511-485	Election	\$ 4,000		\$ 7,000	\$ 7,000
511-490	Other Current Charges	\$ 650	\$ 650	\$ 650	\$ 8,000
511-510	Office Supplies	\$ 250	\$ 350	\$ 350	\$ 350
511-520	Operating Supplies	\$ 400	\$ 400	\$ 400	\$ 800
511-540	Dues & Subscriptions	\$ 4,000	\$ 4,000	\$ 4,000	\$ 7,000
511-640	Machinery & Equipment	\$ 2,040			\$ 500
	Total Dept 511	\$ 81,468	\$ 88,713	\$ 102,513	\$ 135,513
	Operating			88713	\$ 135,013
	Capital			0	0
	Outlay			0	0

TOWN MANAGEMENT & ADMINISTRATION

The Town Manager is the Chief Executive Officer and Chief Official of the Town and is responsible for the administration and management of the Town and Employees. The Town Manager is also responsible for the administration of all town affairs and departments. This office oversees all general government programs and services, parks and recreation, library as well as enterprise operations for water, sewer, stormwater and sanitation. The Town Manager is responsible for enforcing Town laws, ordinances and policies; attends all Commission Meetings, and performs other duties as assigned by the Commission.

The Management and Administration Office

- Serves the public in a professional manner with the highest standard of ethics and superior customer service
- Represents the Town in relations with the public, the media and other governmental entities and events.
- Demonstrates the highest level of leadership to promote teamwork amongst all employees and volunteers
- Cultivate a positive business climate conducive to attracting and retaining development and redevelopment throughout Dundee
- Presents an annual budget goal for a balanced budget and Capital Improvement Plan by using realistic revenues and sustainable expense estimates to ensure fiscal stability



HIGHLIGHTS FOR FY 2023-24

- ✚ Continue to Coordinate the progress of the Polk Regional Water CoOp Program.
- ✚ Obtain CMC certification-Clerk
- ✚ Enhance volunteerism & engage citizens by having more effective recruiting for board vacancies

GOALS FOR FY 2024-25

- ✚ Oversee the FDEP wastewater improvement projects
- ✚ Oversee the SWMD water improvement projects
- ✚ Coordinate the reclaimed water feasibility study and Expectations
- ✚ Continue to Coordinate the progress of the Polk Regional Water CoOp Program.
- ✚ Wastewater/Water master plans
- ✚ Parks master plan
- ✚ Town beautification grant
- ✚ Obtain CMC certification-Clerk
- ✚ Enhance volunteerism & engage citizens by having more effective recruiting for board vacancies
- ✚ Improvements to Finance Team with Education and Training

Position Summary Schedule:

Fulltime Staff	4
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TOWN MANAGER'S OFFICE & ADMINISTRATIVE OFFICE

Acct #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
512-120	Salaries & Wages	\$ 161,840	\$ 206,634	\$ 216,982	\$ 227,831
512-140	Overtime	\$ 1,000	\$ 1,500	\$ 2,000	\$ 3,000
512-150	Vehicle Allowance			\$ 5,200	\$ 5,200
512-210	Payroll Taxes	\$ 11,511	\$ 15,922.00	\$ 16,752.00	\$ 17,429.10
512-220	Retirement Contributions	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250
512-230	Life, Health, Dental & Vision Ins	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200
512-240	Workers Comp	\$ 2,002	\$ 3,006	\$ 3,006	\$ 3,006
512-310	Professional Services	\$ 650	\$ 4,500	\$ 6,500	\$ 6,500
512-400	Travel & Training	\$ 2,000	\$ 3,000	\$ 7,000	\$ 7,000
512-414	Communications Alarm Monitoring				\$ 500
512-417	IT Services	\$ 8,506	\$ 12,135	\$ 12,135	\$ 12,135
512-425	Postage	\$ 100	\$ 200	\$ 200	\$ 200
512-440	Rent/Leases/Mortgage	\$ -			\$ 23
512-450	Property & Liability Insurance	\$ 3,518	\$ 4,518	\$ 4,518	\$ 16,500
512-460	Repairs & Maintenance	\$ 300	\$ 30	\$ 30	\$ 50
512-470	Copies & Printing	\$ 200	\$ 300	\$ 300	\$ 300
512-480	Promotional Activities	\$ 800	\$ 800	\$ 800	\$ 800
512-490	Other Current Charges	\$ 500	\$ 500	\$ 1,500	\$ 2,000
512-510	Office Supplies	\$ 500	\$ 750	\$ 750	\$ 750
512-520	Operating Supplies	\$ 500	\$ 750	\$ 1,000	\$ 2,000
512-540	Dues & Subscriptions	\$ 1,000	\$ 1,500	\$ 1,500	\$ 3,200
512- xxx	Recordings and Ordinances				\$ 10,000
512-640	Machinery & Equipment	\$ 1,500	\$ 2,100	\$ -	\$ -
	Total Dept 512	\$ 225,877	\$ 287,595	\$ 309,623	\$ 347,874
	Operating			\$ 309,623	\$ 337,874
	Capital			\$ -	\$ -
	Outlay			0	\$ 10,000

FINANCE

The Finance Department is responsible for centralized financial and budgetary functions. The department provides financial management and accounting services consistent with federal and state laws and Governmental Accounting Standards Boards (GASB) pronouncements.

As part of the budgetary management function, this department is responsible for preparation of the annual budget, capital improvement bonding plan, administrative policies, and various special purpose analysis and reports. This department processes and manages payroll and the reporting of payroll taxes. They are accountable for the daily operations of monetary transactions and monitoring. Accounting activities include preparations of financial reports and audits, maintenance of the accounting books (general ledger, accounts payable, accounts receivable, etc.), indirect cost allocation and bonding.



HIGHLIGHTS FOR FY 2023-24

- ⬇️ Revamp the purchase order requisitions process
- ⬇️ Provided extensive training on accounting software
- ⬇️ GFOA Distinguished Budget Award recipient for FY 2002-13

GOALS FOR FY 2024-25

- ⬇️ Improve the budget document to provide meaningful information regarding each department's missions and goals.
- ⬇️ To find new methods to increase efficiency while meeting the needs of the Town staff and the citizens. New Finance Assistance who will help align the new direction for our finance team and department.

CONTRACTED & PROFESSIONAL SERVICES

Services Provided	Approximate Annual Cost
Brynjulfson CPA	\$36,000
Nunes & Associates CPA	\$1,200
Foster & Fosters CPA	\$2,600
Certi-Pay Payroll	\$6,000

Position Summary Schedule

Full Time Staff	2
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FINANCE AND ADMINISTRATION

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
513-120	Salaries & Wages	\$ 121,100	\$ 80,000	\$ 117,760	\$ 123,648
513-140	Overtime	\$ -	\$ 2,000	\$ 2,000	\$ 3,000
513-210	Payroll Taxes	\$ 6,528	\$ 7,525	\$ 9,162.00	\$ 9,162.00
513-220	Retirement Contributions	\$ 1,800	\$ 2,250	\$ -	\$ -
513-230	Life & Health Insurance	\$ 23,773	\$ 26,900	\$ 26,900	\$ 25,000
513-240	Workers Comp	\$ 750	\$ 2,500	\$ 2,500	\$ 3,500
513-310	Professional Services	\$ 1,000	\$ 1,000	\$ 25,000	\$ 50,000
513-311	IT Support	\$ -	\$ -	\$ -	\$ 12,135
513-320	Accounting & Auditing	\$ 42,500	\$ 58,130	\$ 42,500	\$ 42,500
513-400	Travel & Training	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000
513-417	IT Services	\$ 8,506	\$ 8,506	\$ 12,135	\$ 12,135
513-425	Freight & Postage	\$ 400	\$ 300	\$ 300	\$ 600
513-431	Bank Service Charges	\$ 500	\$ 1,200	\$ 2,500	\$ 4,600
513-450	Property & Liability Insurance	\$ 2,225	\$ 2,750	I	I
513-470	Copies & Printing	\$ -	\$ 200	\$ 200	\$ 200
513-490	Other Current Charges	\$ 345	\$ 500	\$ 250	\$ 350
513-510	Office Supplies	\$ 1,000	\$ 500	\$ 500	\$ 500
513-520	Operating Supplies	\$ 2,500	\$ 1,500	\$ 1,000	\$ 1,200
513-540	Dues & Subscriptions	\$ 5,530	\$ 750	\$ 750	\$ 750
513-640	Machinery & Equipment	\$ -	\$ 2,000	\$ 2,000	
	Total Dept 513	\$ 219,957	\$ 207,011	\$ 246,457	\$ 290,280
	Operating				\$ 290,280.00
	Capital				
	Outlay				

LEGAL

The Town Attorney is responsible for the providing legal services for the Town, in accordance with the service contract. Currently, John Murphy serves as the Town Attorney with Seth Claytor serving as the Assistant Town Attorney. The Town Attorneys provides legal advice as it relates to each department and their respective functions. The Attorneys also provides legal review and/or drafting of legal documents, such as legal opinions, title work, contracts, and a host of other duties. Boswell & Dunlap also represents the Town in civil court – these civil actions include both state and federal court actions and state and federal administrative proceedings.

The Town of Dundee contracts with the Law Firm of Boswell & Dunlap LLP for two attorneys as mentioned



John Murphy – Town Attorney



Seth Claytor – Assistant Town Attorney

DISTINCT ROLES

- ⚖️ **Advisory** – To provide advice to the Town Commission and each of its departments. To assist in the understanding which is applicable to the law.
- ⚖️ **Civil Litigation** – To defend, as the case may be, civil lawsuits in which the Town is a party.
- ⚖️ **Criminal** – To prosecute code infractions committed within the Town limits.

Contracted Service

Boswell & Dunlap

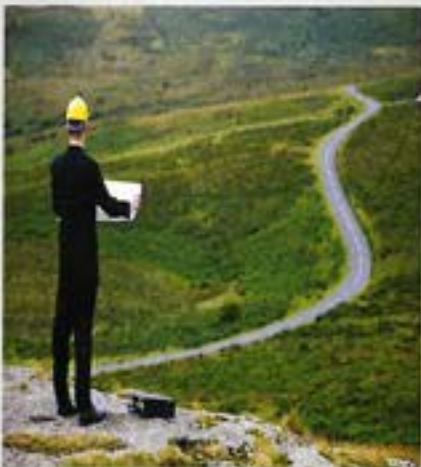
LEGAL SERVICES

Acct. #	Description	2022	2023	2024	2025
514-310	Attorney Charges	\$ 146,455	\$ 146,455	\$ 180,000	\$ 180,000
514-417	IT Services	\$ 8,506	\$ -	\$ -	\$ -
514-490	Other Current Charges				
	Total Dept 514	\$ 154,961	\$ 146,455	\$ 180,000	\$ 180,000

PLANNING DEPARTMENT

The Planning Department assists in guiding all current and future planning and zoning to manage growth and development in a manner that conforms to adopted policies and ordinances. The Planning Department is responsible for administering the policies, programs, and regulations that manage the development of the Dundee communities. The Planning Department performs current and long range planning, reviews site and development plans, provides technical support to Town officials, including the Planning and Zoning Board, and the Town Commission.

This Department provides services that includes public information, assistance to customers, and development review. The Department is also responsible for the development, maintenance, and operations of the Town's Comprehensive Plan and Land Development Code.



HIGHLIGHTS FOR FY 2023-24

- 📌 Planning and Zoning Board – ___ meetings
- 📌 Update to city maps
- 📌 Development planning proces for all applications
- 📌 Created a development Mortuarium

GOALS FOR FY 2024-25

- 📌 Update Land Development Code for new Development
- 📌 Creating a Vision Board to help plan properly for the future

Contracted & Professional Services

Service Provided	CFRPC
Annual Cost	\$30,000

Position Summary Schedule

Fulltime Staff	2
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PLANNING DIVISION

Acct. #	Description	Budgeted	Proposed	Budgeted	Proposed
		2022	2023	2024	2025
515-151	Uniform Allowance				\$ 350
515-120	Salaries & Wages	\$ 52,000	\$ 70,000	\$ 87,676	\$ 128,565
515-210	Fica Taxes	\$ 9,584	\$ 5,355.00	\$ 3,136.00	\$ 9,835.00
515-230	Life & Health Ins	\$ 11,344	\$ 11,344	\$ 15,848	\$ 2,600
515-240	Workers' Comp	\$ 5,500	\$ 5,500	\$ 2,500	\$ 3,500
515-310	Professional Services	\$ 200	\$ 200	\$ 500	\$ 2,500
515-313	Engineering Services	\$ 3,500	\$ 3,500	\$ 100,000	\$ 100,000
515-340	Contract Labor	\$ 40,000	\$ 50,000	\$ 40,000	\$ 40,000
515-341	Building Plan Review				\$ 50,000
515-400	Travel & Training	\$ -	\$ -	\$ 2,500	\$ 850
515-410	Comm Svcs-Phones Land Lines	\$ -	\$ -		
515-413	Comm Svcs-News Paper Ads	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
515-414	Communications Alarm Monitoring				\$ 500
515-417	IT Services	\$ 8,100	\$ 12,135	\$ 12,135	\$ 12,135
515-425	Freight & Postage	\$ 50	\$ 50	\$ 100	\$ 2,500
515-450	Insurance				\$ 16,500
515-460	Repair & Maintenance				\$ 100
515-470	Copies & Printing				\$ 1,000
515-490	Other Current Charges	\$ 500	\$ 500	\$ 500	\$ 3,500
515-510	Office Supplies				\$ 1,500
515-520	Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
515-540	Dues & Subscriptions	\$ 500	\$ 500	\$ 500	\$ 2,000
515-XXX	Recordings & Ordiances				\$ 5,000
515-640	Machinery & Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Total Dept 515	\$ 139,300	\$ 167,107	\$ 273,419	\$ 388,935.00
	Operating				\$ 387,435
	Capital				\$ 1,500
	Outlay				

PUBLIC FACILITIES

The Department of Public Facilities is responsible for the coordination and care of all Town-owned buildings and facilities. Public Facilities also ensures that Town buildings are accessible to all residents, meet or exceed life safety codes, and are constructed with maximum efficiency and sustainability in mind.

Additional facility management services includes:

- Facility Planning & Engineering
- Project Management
- Energy Management
- Climate Control
- Preventative Maintenance
- Emergency Service
- Housekeeping



HIGHLIGHTS TO FY 2023-24

- ✚ Upgrades to roof at Community Center, Fire House & Sheriffs Substation
- ✚ Renovation to Sheriffs Substation & Fire House
- ✚ Exterior painting Development Services Building
- ✚ Exterior and interior painting Community Center
- ✚ Landscaping for DSB and Town Hall

GOALS FOR FY 2024-25

- ✚ Recarpet Town Hall
- ✚ Adding a generator to DSB

Position Summary Schedule

Fulltime Staff	1
Parttime Staff	1

PUBLIC FACILITIES

Acct. #	Description	Budgeted	Budgeted	Budgeted	Projected
		2022	2023	2024	2025
519-120	Salaries & Wages	\$ 29,500	\$ 29,911.00	\$ 60,000.00	\$ 63,000.00
519-140	Overtime	\$ 1,000	\$ -	\$ 1,000.00	\$ 1,000.00
519-151	Uniform Allowance				\$ 200.00
519-210	Payroll Taxes	\$ 2,500	\$ 1,270.00	\$ 25,000.00	\$ 4,820
519-230	Life & Health Ins	\$ 8,990	\$ 4,000.00	\$ 10,000.00	\$ 10,000.00
519-240	Workers Comp	\$ 1,645	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
519-310	Professional Services	\$ 1,000	\$ 1,250.00	\$ 1,250.00	\$ 1,500.00
519-410	Comm Svcs-Phones Land Lines				
519-411	Comm Svcs-Cell Phones				
519-414	Comm Svcs-Alarm Monitoring				
519-414	Communications Alarm monitoring				\$ 2,000.00
519-417	IT Services	\$ 8,506	\$ 12,135.00	\$ 12,135.00	\$ 12,135.00
519-430	Utility Services	\$ 5,850	\$ 5,850.00	\$ 6,000.00	\$ 6,000.00
519-450	Property & Liability Insurance	\$ 5,990	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
519-460	Repairs & Maintenance	\$ 10,000	\$ 5,000.00	\$ 5,000.00	\$ 115,897.00
519-490	Other Current Charges	\$ 700	\$ 1,000.00	\$ 15,000.00	\$ 15,000.00
519-520	Operating Supplies	\$ 21,000	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
519-522	Operating Supplies-uniforms				\$ 1,000.00
519-525	Transportation-Gas & Oil	\$ 250	\$ -	\$ -	\$ 1,000.00
519-540	Dues & Subscriptions				\$ 1,000.00
519-620	Buildings Improvement				\$ 1,000.00
519-640	Machinery & Equipment	\$ 200,000	\$ 25,000.00	\$ 40,500.00	\$ 40,500.00
519-750	Fleet Financing	\$ -			
519-751	Fleet Financing Contra	\$ 500	\$ -		
	Total Dept 519	\$ 297,431	\$ 98,166	\$ 188,635.00	\$ 288,802
	Operating			\$ 148,135.00	\$ 247,302
	Capital			\$ 40,500.00	\$ 41,500
	Outlay			\$ -	\$ -

LAW ENFORCEMENT

The Town's Police Operations are subcontracted to the Polk County Sheriff's Office. The Sergeant and Detectives attend the Town's public meetings, to advise of their work in the community as well as safety. The Polk County Sherriff's Office ensure the safety and well-being of the Town's citizens and property. The PCSO also administers crime prevention, deterrence, and apprehension within the Town of Dundee



Sergeant Josh Anderson

HIGHLIGHTS FOR FY 2023-24

- ✦ Upgrades to Building
- ✦ Lighting Project
- ✦ Landscaping

GOAL FOR FY 2024-25

- ✦ Active Shooter Training
- ✦ School Zone camera ticketing program



Contracted & Professional Services

Services Provided	Annual Cost
Polk County Sherriff's Office	\$1,003,483

LAW ENFORCEMENT SERVICES

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
521-310	Professional Services	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
521-340	Contract Labor	\$ 936,959	\$ 955,698	\$ 955,698	\$ 1,003,483
521-417	IT Services	\$ 8,100	\$ 12,135	\$ 12,135	\$ 12,135
521-430	Utility Services	\$ 6,500	\$ 8,800	\$ 8,800	\$ 8,800
521-450	Property & Liability Insurance	\$ 3,423	\$ 9,000	\$ 9,000	\$ 16,500
521-460	Repairs & Maintenance	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
521-470	Copies & Printing				
521-490	Other Current Charges	\$ 500	\$ 500	\$ 500	\$ 500
521-520	Operating Supplies	\$ 500	\$ 500	\$ 500	\$ 500
521-640	Machinery & Equipment	\$ 63,000	\$ 19,000	\$ 30,000	\$ 10,000
521-675	JAG Grant	\$ -	\$ -	\$ -	\$ -
	Total Dept 521	\$ 1,023,082	\$ 1,010,433	\$ 1,021,433	\$ 1,056,718
	Operating			\$ 991,433.00	\$ 1,046,718.00
	Capital			\$30,000.00	\$10,000.00
	Outlay			0	0

FIRE DEPARTMENT

The main function of the Fire Department is to provide essential emergency and non-emergency services in the areas of fire prevention, fire protections, and emergency medical care. The Fire Department responds to all types of fires and other emergencies, in addition, to all motor vehicle accidents and industrial accidents. The department is mainly comprised of paid firefighters and officers, who answers to a Fire Chief. The Town has a volunteer program for non paid firefighters. The Town contract with the Polk County Sherriff's Office for dispatch services and Polk County Fire Department for backup services.



Position Summary Schedule

FULLTIME STAFF	4
PARTTIME STAFF	5



HIGHLIGHTS FOR FY 2023-24

- ✚ Fulltime Fire Chief
- ✚ Building improvements
- ✚ Fire Assessment Program kickoff

GOALS FOR FY 2024-25

- ✚ Building improvements
- ✚ Purchase New Fire Unit
- ✚ Add Staff

FIRE PROTECTION SERVICES				
Acct. #	Description	Budgeted	Budgeted	Proposed
		2022-2023	2023-2024	2024-2025
102-522-120	Salaries & Wages	\$ 454,865.00	\$ 470,865.00	\$ 570,000.00
102-522-150	Stipends	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
522-210	Payroll Taxes	\$ 35,348.00	\$ 35,348.00	\$ 35,348.00
522-230	Life & Health ins	\$ 40,000.00	\$ 40,000.00	\$ 39,375.00
522-240	Workers Comp	\$ 13,329.00	\$ 13,329.00	\$ 13,329.00
522-310	Professional Services	\$ 4,300.00	\$ 2,000.00	\$ 2,100.00
522-340	Contract Labor-Dispatch Svcs	\$ 13,000.00	\$ 18,500.00	\$ 22,000.00
522-400	Travel & Training	\$ 4,000.00	\$ 4,270.00	\$ 6,700.00
522-410	Comm Svcs-Phones Land Lines	\$ 50.00	\$ 450.00	\$ 450.00
522-417	IT Services	\$ 12,135.00	\$ 8,506.00	\$ 12,135.00
522-425	Postage	\$ 75.00	\$ -	\$ -
522-430	Utility Services	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
522-450	Property & Liability Insurance	\$ 11,970.00	\$ 11,970.00	\$ 11,970.00
522-460	Repairs & Maintenance	\$ 35,400.00	\$ 26,685.00	\$ 5,000.00
	Repair & Maintenance Vehicle			\$ 35,000.00
522-490	Other Current Charges	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
522-510	Office Supplies	\$ 300.00	\$ 300.00	\$ 300.00
522-520	Operating Supplies	\$ 4,500.00	\$ 4,000.00	\$ 5,000.00
522-522	Operating Supplies-Uniforms	\$ 9,500.00	\$ 4,000.00	\$ 5,500.00
522-525	Transportation	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00
522-540	Dues & Subscriptions	\$ 500.00	\$ 500.00	\$ 500.00
522-640	Machinery & Equipment	\$ 12,500.00	\$ 37,250.00	\$ 17,000.00
522-620	Building Improvements	\$ 60,000.00		
522-900	FD Capital Lease	\$ 21,500.00	\$ 21,500.00	
522-901	Fleet Financing - FD		\$ 25,000.00	\$ 66,500.00
	Total Fire	\$ 751,372.00	\$ 742,173.00	\$ 864,907.00
	Operating	\$ 657,372.00	\$ 658,423.00	\$ 781,407.00
	Capital	\$ 72,500.00	\$ 37,250.00	\$ 17,000.00
	Debit	\$ 21,500.00	\$ 46,500.00	\$ 66,500.00

Development Services Building

The Development Services Department provides on-site inspections of all residential and commercial buildings constructed in the Town. This department issues all building permits, maintains a database for building permits, and collects impact fees at the time of permit issuance.

The Development Services staff is responsible for the administration and enforcement of the Florida Building Code and the National Electrical Code. It provides polite, prompt, and professional services for the community.



HIGHLIGHTS FOR FY 2023-24

- 🍂 Purchase of new facility
- 🍂 Renovation of new building
- 🍂 Building Inspector obtained Residential Certification

GOALS FOR FY 2024-25

- 🍂 Building Inspector Commercial Certification
- 🍂 Continue with building upgrades

Performance Measure

Performance Measure	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Total Permits Issued	2441	5071	844	542	589
Business License	266	275	313	342	337

Position Summary Schedule

Full Time Staff	3
Part Time Staff	1

BUILDING DEPARTMENT					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2022	2023	2024	2025
524-120	Salaries & Wages	\$123,200.00	\$183,802.00	\$183,802.00	\$231,000.00
524-130	other Salaries & Wages				\$500.00
524-140	Overtime				\$1,000.00
524-210	Payroll Taxes	\$9,584.00	\$ 14,061.00	\$ 14,061.00	\$ 17,671.00
524-220	Retirement Contributions	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
524-230	Life & Health Insurance	\$18,000.00	\$35,000.00	\$35,000.00	\$35,000.00
524-240	Workers Comp	\$5,500.00	\$7,500.00	\$7,500.00	\$7,500.00
524-310	Professional Services	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
524-340	Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
524-341	Building Plan Review	\$2,500.00	\$3,500.00	\$3,500.00	\$0.00
524-400	Travel & Training	\$2,500.00	\$2,500.00	\$2,500.00	\$1,500.00
524-415	Internet/Fiber Service	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00
524-417	IT Services	\$8,505.00	\$12,135.00	\$12,135.00	\$12,135.00
524-425	Freight & Postage	\$50.00	\$50.00	\$50.00	\$2,500.00
524-430	Utility Services				\$3,500.00
524-440	Rent/Leases/Mortgages	\$250.00	\$250.00	\$250.00	\$750.00
524-450	Property & Liability Insurance	\$2,990.00	\$2,990.00	\$2,990.00	\$16,500.00
524-460	Repairs & Maintenance	\$250.00	\$750.00	\$750.00	\$8,500.00
524-461	Repairs & Maintenance-Vehicles	\$500.00	\$500.00	\$500.00	\$500.00
524-465	Vehicle Chargeback (1)	\$0.00	\$0.00	\$0.00	\$0.00
524-470	Copies & Printing				\$500.00
524-490	Other Current Charges	\$750.00	\$250.00	\$250.00	\$1,500.00
524-510	Office Supplies	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
524-520	Operating Supplies	\$3,500.00	\$1,500.00	\$1,500.00	\$1,500.00
524-525	Transportation	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
524-540	Dues & Subscriptions	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
524-545	Education				\$5,000.00
524-621	Capital Outlay-Building (exterior lighting)	\$500,000.00	\$5,000.00	\$5,000.00	\$5,000.00
524-640	Capital Purchase -Truck-		\$35,000.00	\$35,000.00	\$35,000.00
524-640	Capital Purchase - Generator		\$40,000.00	\$40,000.00	\$40,000.00
524-640	Machinery & Equipment	\$56,436.00	\$15,000.00	\$15,000.00	\$15,000.00
	Total Dept 524	\$ 743,265	\$ 368,538	\$368,538.00	\$450,806.00
	Operation			\$273,538.00	\$355,806.00
	Capital			\$95,000.00	\$95,000.00
	Debt			\$0.00	\$0.00

CODE ENFORCEMENT

The Department of Community Standards & Code Enforcement promotes a safe and desirable living and working environment in Dundee by enforcing local building, zoning, and public nuisance ordinances. Community Standards is responsible for enforcing the codes of the Dundee Town Commission which address public health and safety issues, including regulations related to rubbish, garbage, specific nuisance, removal of vegetation, zoning, housing, dangerous building, and inoperable and unlicensed vehicles on private property, signs, and farm animals.

The Code Enforcement Officer works diligently to ensure property owners maintain their properties in good repair and appearance with the Town's Land Development Code and Ordinances. This department promotes a safe pleasant living and working environment within the Town by monitoring public health and safety issues such as debris removal and investigation of nuisance. Warnings and citations for non-compliance are issued by the Code Enforcement Officer in an effort to bring properties into compliance and help maintain the safety of all citizens.



HIGHLIGHTS FOR FY 2023-24

- ✚ One dilapidated structure was demolished and another in process.
- ✚ The Property owners took ownership in the removal of abandoned vehicles from properties and there has been compliance improvements.
- ✚ Owners of overgrown properties have taken ownership of the properties and their has been compliance improvements.

GOALS FOR FY 2024-25

- ✚ Encourage property owners of vacant lots to take more pride as owners in the maintenance of their properties.
- ✚ Continue to increase the number of dilapidated structures to be demolished, but stay within the town's budget.
- ✚ Encourage property owners to take ownership in the removal of abandon vehicles through the entire Town.
- ✚ Continue to beautify and keep the Town safe by enforcing the Town Codes and Ordiances.
- ✚ Continue working on outstanding Code Enforcement liens.

Position Summary Schedule

Fulltime Staff	2
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CODE ENFORCEMENT					
Acct. #	Description	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
529-120	Salaries	\$57,620.00	\$72,200.00	\$72,200.00	\$99,000.00
529-140	Overtime	\$1,200.00	\$0.00	\$0.00	\$1,500.00
529-210	Payroll Taxes	\$4,600.00	\$ 5,523.00	\$ 5,523.00	\$ 7,574.00
529-220	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
529-230	Life, Health, Dental & Vision Ins	\$5,040.00	\$10,200.00	\$10,200.00	\$20,400.00
529-240	Workers Comp	\$2,500.00	\$3,500.00	\$3,500.00	\$7,000.00
529-310	Professional Services	\$1,000.00	\$4,000.00	\$4,000.00	\$4,000.00
529-312	Special Magistrate	\$2,000.00	\$2,500.00	\$2,500.00	\$4,000.00
529-340	Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
529-341	Contract Labor-Other	\$0.00	\$0.00	\$0.00	\$0.00
529-400	Travel & Training	\$500.00	\$1,000.00	\$1,000.00	\$1,500.00
529-410	Communication Services-Phones	\$0.00	\$0.00	\$0.00	\$0.00
529-414	Comm Svcs-Alarm Monitoring	\$0.00	\$0.00	\$0.00	\$600.00
529-415	Internet/Fiber Service	\$0.00	\$0.00	\$0.00	\$0.00
529-417	IT Services	\$8,505.00	\$12,135.00	\$12,135.00	\$12,135.00
529-425	Freight & Postage	\$250.00	\$350.00	\$350.00	\$2,500.00
529-450	Insurance				\$16,500.00
529-460	Repairs & Maintenance	\$500.00	\$500.00	\$500.00	\$500.00
529-461	Repairs & Maintenance-Vehicle				\$6,000.00
529-465	Vehicle Chargeback (1)	\$0.00	\$0.00	\$0.00	\$0.00
529-470	Copies & Printing	\$200.00	\$250.00	\$250.00	\$600.00
529-490	Other Current Charges	\$500.00	\$500.00	\$500.00	\$1,500.00
529-510	Office Supplies	\$400.00	\$400.00	\$400.00	\$500.00
529-520	Operating Supplies	\$500.00	\$500.00	\$500.00	\$1,500.00
529-525	Transportation	\$0.00	\$0.00	\$0.00	\$350.00
529-540	Dues & Subscriptions	\$200.00	\$200.00	\$200.00	\$500.00
529-640	Machinery & Equipment	\$500.00	\$250.00	\$250.00	\$0.00
529-XXX	Recordings & Ordinances	\$0.00	\$0.00	\$0.00	\$2,500.00
529-XXX	Community Outreach Training	\$0.00	\$0.00	\$0.00	\$2,500.00
Total Dept 529		\$ 88,037	\$ 116,031	\$ 114,008	\$ 193,159
Operating				\$113,758.00	\$193,159.00
Capital				\$0.00	\$0.00
Outlay				0	0
				\$ 250.00	\$ -

STREETS & ROADS

The Streets Department is responsible for the safe movement of motor vehicle and pedestrian traffic throughout the Town. This includes repairs and maintenance of the Town – owned roadway and sidewalk infrastructure. Examples of these duties include, but not limited to: pothole repairs, street patching and resurfacing, roadway striping, sidewalk constructions/repairs, signage, curbs, and tree trimming and removal. The Street & Roads Department also provides assistance regarding road/sidewalk closure/detours for special events and emergency situations.



HIGHLIGHTS FOR FY 2023-24

- ✚ Continue with street sign replacements
- ✚ Rumble strips and speed tables for selected areas due to priority and safety
- ✚ Continue with street sign replacements
- ✚ Phase II of sidewalk project on Lincoln Avenue

GOALS FOR FY 2024-25

- ✚ Resurfacing of multiple streets/sidewalks
- ✚ Striping projects throughout the town



Position Summary Schedule

Full Time Staff	3
Part Time Staff	1

STREET DIVISION					
Acct. #	Description	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
541-120	Salaries & Wages	\$ 120,000	\$ 154,710	\$ 154,710	\$ 162,446
541-140	Overtime	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
541-151	Uniforms Allowance				\$ 500
541-210	Payroll Taxes	\$ 14,700	\$ 12,141.00	\$ 12,141.00	\$ 12,427.08
541-220	Retirement Contributions	\$ -	\$ -	\$ -	\$ -
541-230	Life & Health Insurance	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
541-240	Workers Comp	\$ 4,924	\$ 4,924	\$ 9,161	\$ 9,161
541-310	Professional Services	\$ 5,500	\$ 10,000	\$ 10,000	\$ 10,000
541-312	Engineering	\$ 2,500	\$ 2,500	\$ 4,000	\$ -
541-400	Travel & Training	\$ 250	\$ 500	\$ 1,500	\$ 1,500
541-417	IT Services	\$ 8,506	\$ 12,135	\$ 12,135	\$ 12,135
541-430	Utility Services	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000
541-450	Property & Liability Insurance	\$ 5,350	\$ 9,000	\$ 9,000	\$ 16,500
541-460	Repairs & Maintenance	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
541-461	Repairs & Maintenance-Vehicles	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
541-490	Other Current Charges	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500
541-520	Operating Supplies	\$ 21,000	\$ 21,000	\$ 31,000	\$ 31,000
541-522	Operating Supplies-Uniforms	\$ 5,000	\$ 5,000	\$ 6,000	\$ 3,000
541-523	PCI Workers	\$ -	\$ -	\$ -	\$ -
541-525	Transportation	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,500
541-530	Road Materials & Supplies				\$ 500
541-540	Dues & Subscriptions	\$ 5,530	\$ 5,530	\$ 5,530	\$ 5,530
541-551	Membership Polk Transit	\$ 18,261	\$ 37,000	\$ 37,000	\$ 37,000
541-620	Capital outlay building				\$ 9,000
541-640	Machinery & Equipment	\$ 26,320	\$ 34,000	\$ 10,000	\$ 60,000
541-640	Capital Purchase - Truck			\$ 35,000	\$ -
541-640	Speed Humps 4th/Fredrick - Street Sign Replacement			\$ 15,000	\$ 15,000
541-645	Street resurfacing project (sidewalk repairs)			\$ 300,000	\$ 60,000
541-645	Lincoln Sidewalk Project 9th, 4th new local tax		\$ 125,000	\$ 100,000	\$ -
	Total Dept 541	\$ 408,091	\$ 464,440	\$ 918,177	\$ 612,699
	Operating			\$ 458,177	\$ 468,699
	Capital			\$ 460,000	\$ 144,000
	Outlay			\$ -	\$ -
				\$ -	\$ -

TOWN LIBRARY

The Library has a collection of resources, made accessible to the community for reference or borrowing. It hosts educational opportunities and promotes literacy within the Town. The Library provides all Town residents with physical and digital collections of books, music, audiobooks, magazines, newspapers and movies. There is subscription through the Polk County Co-Op Library Program which is a great resource for Dundee residents to take advantage of books and literature throughout the county.



HIGHLIGHTS FOR FY 2023-24

- 🍁 Produce more digital programs to meet patron needs
- 🍁 Continue to seek dollars to help enhance programs.
- 🍁 Increase event participation throughout all town events
- 🍁 Increase library programming
- 🍁 Increase books in all genres
- 🍁 Added Movie Night at the Library

GOALS FOR FY 2024-25

- 🍁 Produce more digital programs to meet patron needs
- 🍁 Continue to seek dollars to help enhance programs.
- 🍁 Continue to increase event participation throughout town



Position Summary Schedule

Full Time Staff	1
Part Time Staff	3

LIBRARY DIVISION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
571-120	Salaries & Wages	\$96,821.00	\$100,828.00	\$105,870.00	\$111,164.00
571-140	Overtime	\$0.00	\$0.00	\$0.00	\$0.00
571-210	Payroll Taxes	\$6,802.00	\$ 7,713.00	\$ 8,099.00	\$ 8,449.00
571-220	Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00
571-230	Life & Health Insurance	\$10,000.00	\$20,000.00	\$30,000.00	\$30,000.00
571-240	Workers Comp	\$3,830.00	\$1,200.00	\$1,450.00	\$8,800.00
571-310	Professional Services	\$5,700.00	\$1,000.00	\$1,000.00	\$1,000.00
571-400	Travel & Training	\$250.00	\$250.00	\$250.00	\$250.00
571-410	Comm Srvcs-Phones Land Lines	\$700.00	\$900.00	\$900.00	\$900.00
571-411	Comm Srvcs-Cell Phones	\$0.00	\$0.00	\$0.00	\$0.00
571-412	Comm Srvcs-Email	\$0.00	\$0.00	\$0.00	\$0.00
571-414	Comm Srvcs- Alarm Monitoring	\$0.00	\$0.00	\$0.00	\$900.00
571-415	Internet/Fiber Service	\$250.00	\$250.00	\$250.00	\$250.00
571-417	IT Services	\$0.00	\$0.00	\$0.00	\$0.00
571-425	Postage	\$50.00	\$50.00	\$50.00	\$50.00
571-430	Utility Services	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
571-440	Rent/Leases/Mortgage	\$0.00	\$0.00	\$0.00	\$0.00
571-450	Property & Liability Insurance	\$7,192.00	\$9,200.00	\$9,200.00	\$16,000.00
571-460	Repairs & Maintenance	\$600.00	\$1,000.00	\$1,000.00	\$1,000.00
571-470	Copies & Printing	\$500.00	\$500.00	\$500.00	\$500.00
571-480	Promotional Activities	\$500.00	\$500.00	\$500.00	\$500.00
571-490	Other Current Charges	\$500.00	\$500.00	\$500.00	\$500.00
571-510	Office Supplies	\$750.00	\$750.00	\$750.00	\$500.00
571-520	Operating Supplies	\$3,300.00	\$2,000.00	\$2,000.00	\$1,500.00
571-540	Books	\$3,500.00	\$5,000.00	\$6,500.00	\$7,000.00
571-541	Dues & Subscriptions	\$1,200.00	\$1,200.00	\$1,200.00	\$500.00
571-550	Books Audio	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
571-555	Books DVD	\$2,500.00	\$1,500.00	\$500.00	\$500.00
571-640	Machinery & Equipment	\$8,000.00	\$3,500.00	\$1,500.00	\$1,500.00
571-660	Books Pub & Library Material	\$500.00	\$100.00	\$100.00	\$100.00
571-670	Programming	\$1,000.00	\$1,000.00	\$500.00	\$900.00
	Total Dept 571	\$ 167,445	\$ 171,941	\$ 185,619	\$ 205,763
	Operating			\$183,519.00	\$203,263.00
	Capital			\$2,100.00	\$2,500.00
	Outlay			0	0

PARKS & RECREATIONAL

The Dundee Parks & Recreational Department is responsible for the grounds maintenance, irrigation, and improvement to the Town parks and facilities. The department also maintains multi-use trails, trees and recreational facilities.

The Town of Dundee currently has seven (7) Public Parks, two (2) community centers, and one (1) privately owned preserve for resident use:

- Nancy Avenue Ball Park
- 4th Street Park
- Dundee Community Center
- Main Street Center
- Johnson Park
- Merrill Avenue Park
- Henderson Park
- Lake Marie Park
- Lake Marie Bike Trail
- Barbara Pederson Wildlife Preserve



HIGHLIGHTS FROM FY 2023-24

- ✚ Trees were planted at Lake Marie Park
- ✚ Landscaping & painting at Lake Marie Park
- ✚ Fence at Lake Marie Park
- ✚ Veterans Memorial Park
- ✚ Johnson Doggie Park

GOALS FOR FY 2024-25

- ✚ Splash Pad Park to replace 4th Street Park
- ✚ Edmunds Park Improvements



Position Summary Schedule

Full Time Staff	3
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PARKS & RECREATION DIVISION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
572-120	Salaries & Wages	\$ 72,932.00	\$ 88,151	\$ 88,151	\$ 92,559
572-140	Overtime	\$ 1,300.00	\$ 1,300	\$ 2,500	\$ 2,000
572-210	Payroll Taxes	\$ 4,176.00	\$ 6,843.00	\$ 6,843.00	\$ 7,081.00
572-230	Life & Health Insurance	\$ 30,500.00	\$ 25,500	\$ 25,500	\$ 25,500
572-240	Workers Comp	\$ 3,100.00	\$ 6,210	\$ 6,210	\$ 6,210
572-310	Professional Services	\$ 9,000.00	\$ 9,000	\$ 9,000	\$ 9,000
572-400	Travel & Training	\$ 300.00	\$ 300	\$ 300	\$ 300
572-417	IT Services	\$ 8,506.00	\$ 12,135	\$ 12,135	\$ 12,135
572-425	Postage	\$ 50.00	\$ 50	\$ 50	\$ -
572-430	Utility Services	\$ 29,000.00	\$ 29,000	\$ 29,000	\$ 29,000
572-450	Property & Liability Insurance	\$ 7,689.00	\$ 9,200	\$ 12,000	\$ 16,500
572-459	Repairs & Maintenance-Vehicles	\$ 2,000.00	\$ 2,200	\$ 2,200	\$ 2,200
572-460	Repairs & Maintenance	\$ 15,000.00	\$ 15,000	\$ 22,000	\$ 20,000
572-461	Lakes Maintenance	\$ 6,500.00	\$ 6,500	\$ 6,500	\$ 15,000
572-480	Promotional Activites	\$ 2,500.00	\$ 500	\$ 500	\$ -
572-490	Other Current Charges	\$ 2,500.00	\$ 2,500	\$ 2,500	\$ 2,500
572-510	Office Supplies	\$ 325.00	\$ 325	\$ 325	\$ 325
572-520	Operating Supplies	\$ 5,000.00	\$ 2,500	\$ 2,500	\$ 2,500
572-521	Landscaping Supplies	\$ 2,500.00	\$ 2,500	\$ 10,000	\$ 10,000
572-522	Operating Supplies-Uniforms	\$ 925.00	\$ 1,500	\$ 2,500	\$ 2,500
572-525	Transportation/Gas & Oil	\$ 5,500.00	\$ 5,500	\$ 7,500	\$ 1,000
572-540	Dues & Subscriptions	\$ 100.00	\$ 100	\$ 100	\$ 100
572-620	Building Improvement				\$ 1,000
572-631	Lake Menzie Project	\$ -			
572-640	Machinery & Equipment -1K (6 benches bus stops	\$ 224,500.00	\$ 1,500	\$ 5,500	\$ 5,500
572-642	Capital Improvement (Veterans Memorial Park) see impact		\$ 70,000		
572-642	Capital Improvement (Nancy Park Lights)			\$ 30,000	\$ -
572-642	Capital Purchase(Ranger/new mower)			\$ 60,000	\$ 20,000
572-642	CIP Parkland Reserve (Merrill Ave/Edmunds) see impact \$61,843				
	Total Dept 572	\$ 435,925	\$ 298,314.00	\$ 343,814	\$ 282,910
	Operating			\$ 248,314	\$ 256,410
	Capital			\$ 95,500	\$ 26,500
	Outlay			0	0

Margaret Kampsen Historic Depot & Museum

The Margaret Kampsen Historic Depot & Museum was built in 1912. Most of the Dundee's early growth can be attributed to the railroad. With the advent of the railroad, the Minneapolis, Minnesota-based Highland Development Company brought settlers down from the Midwest, refunding their fares when they purchased land. Dundee and the railroad both prospered. Hotels and rooming houses were built to house the prospective buyers and others who came seeking a spot in the Florida Sun. The station was segregated from 1912 to 1954. Although passenger service was discontinued in 1954, the depot continued to handle freight until 1975 when the line was discontinued. The depot was then moved to its present position and renovated into a museum commemorating the role the railroad played in the development of the Town of Dundee. On July 30, 2001, it was added to the US National Register of Historic Places.

On October 14, 2008 the Dundee Depot Museum was renamed after Margaret Kampsen, a prominent resident and supporter of the Depot Museum.



HIGHLIGHTS FOR FY 2023-24

- ✚ To build the volunteer network to promote the museum
- ✚ Coordinate gatherings on property
- ✚ Depot Day – 2nd Saturday Market at the Depot
- ✚ Reorganized & new display of collections

GOALS FOR FY 2024-25

- ✚ Continue coordinating gatherings on property
- ✚ Jazz at the Depot on Saturday

Position Summary Schedule

Parttime Staff	1
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DUNDEE HISTORIC DEPOT					
Acct. #	Description	Budget 2022	Budget 2023	Budget 2024	Proposed 2025
573-120	Salaries & Wages	\$ 6,749	\$ 8,736	\$ 8,736	\$ 9,173
573-210	Payroll Taxes	\$ 482	\$ 668.00	\$ 668	\$ 702
573-230	Life & Health Ins	\$ -	\$ -	\$ -	\$ -
573-240	Workers Comp	\$ 600	\$ 600	\$ 600	\$ 600
573-310	Professional Services	\$ 200	\$ 200	\$ 200	\$ 200
573-417	IT Services	\$ 8,100	\$ 12,135	\$ 12,135	\$ 12,135
573-414	Comm Svcs- Alarm Monitoring				\$ 1,400
573-430	Utilities Services Depot	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
573-450	Property & Liability Insurance	\$ 766	\$ 766	\$ 766	\$ 16,500
573-460	Repairs & Maintenance	\$ 2,000	\$ 3,000	\$ 5,000	\$ 5,000
573-465	Lawn Services	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
573-480	Promotional Activities	\$ 250	\$ 250	\$ 2,500	\$ 2,500
573-490	Other Current Charges	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
573-510	Office Supplies	\$ 80	\$ 80	\$ 80	\$ -
573-520	Operating Supplies	\$ 500	\$ 500	\$ 1,000	\$ 1,000
573-540	Dues & Subscriptions	\$ 150	\$ 50	\$ -	\$ 1,000
573-640	Building Restoration(Gazebo Restoration)	\$ 120,000		\$ 2,000.00	
	Total Dept 573	\$ 145,677	\$ 32,785	\$ 39,485	\$ 56,010
	Operating			\$ 37,485	\$ 56,010
	Capital			0	\$ -
	Outlay			0	0

SPECIAL EVENTS

The Department of Special Events directs the planning and coordination of the special events for the Town of Dundee. The purpose of the Special Events Department is to enhance the coordination with other governmental entities and organize the nature and scope of the services necessary for all special events. It also issues permits for events, and to set applicable fees, and to administer and execute the special events. A special event is a public celebration which involves the use of Town Property and/or facilities which requires the provision and coordination of Town services and staff.

The following are just a sample of events that the Town participates each year:

- MLK Parade
- Juneteenth
- Christmas Parade/Tree Lighting
- Easter Hunt
- Memorial/Veterans Day
- 4th of July Celebration



HIGHLIGHTS FOR FY 2023-24

- ✚ Added new programs within the Town
- ✚ Add more participation to community events
- ✚ Add movies in the park/Christmas Movie
- ✚ Add additional school partnerships
- ✚ Added a Story Adventure Walk to Lake Menzie

GOALS FOR FY 2024-25

- ✚ Continue to Add more participation to community events
- ✚ Add movies in the park
- ✚ Monthly Jazz at the Historic Depot
- ✚ Add additional school partnerships



SPECIAL EVENTS

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
574-417	IT Services	8,506.00	\$ 8,506	\$ 12,135	\$ -
574-470	Copies & Printing		\$ 500	\$ 1,000	\$ -
574-480	Promotional Activities	1,000.00	\$ 1,000	\$ 1,000	\$ -
574-490	Other Current Charges				\$ 3,000
574-520	Operating Supplies		\$ 1,500	\$ 1,500	\$ 1,500
574-525	Transportation				\$ -
574-526	B2School Event		\$ 2,500	\$ 3,500	\$ 3,500
574-527	MLK Parade			\$ 1,500	\$ 2,000
574-528	Juneteenth			\$ 1,500	\$ 2,500
574-530	Fall Festival/Rolling Coals on the Ridge/Halloween	1,500.00	\$ 3,000	\$ 3,000	\$ 3,000
574-531	Christmas Parade/Event	10,000.00	\$ 8,500	\$ 15,000	\$ 15,000
574-532	Easter	1,500.00	\$ 2,000	\$ 2,000	\$ 2,500
574-533	Movie in the Park	0.00	\$ 5,000	\$ 1,000	\$ 1,000
574-534	Christmas Dinner	5,000.00	\$ 5,000	\$ 7,500	\$ 12,000
574-535	4th of July	15,000.00	\$ 21,000	\$ 21,000	\$ 21,000
574-538	Toy Drive- Christmas	500.00	\$ 500	\$ 1,000	\$ 1,000
574-539	Centennial NYD Event			\$ 2,500	\$ 24,000
574-540	Dues & Subscriptions				\$ -
574-640	Machinery & Equipment			\$ 15,000	\$ 15,000
	Total Dept 574	\$ 43,006	\$ 59,006	\$ 90,135	\$ 107,000
	Operating				\$ 92,000
	Capital				\$ 15,000
	Outlay				0

*Enterprise
Fund*



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SOLID WASTE



HIGHLIGHTS FOR FY 2023-24

- ✚ Promote and educate residents continuously on Recycling
- ✚ Be positive on change of service levels to encourage our customers and educate them on the needs of the town
- ✚ Purchase 3 New Sanitation Trucks

GOALS FOR FY 2024-25

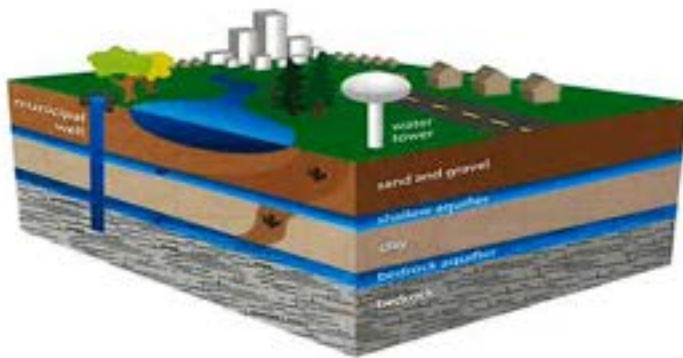
- ✚ Be positive on change of service levels to encourage our customers and educate them on the needs of the town
- ✚ Purchase the Grapple Truck

The Town of Dundee Sanitation is responsible for the management of solid waste removal through out the town. Solid Waste Management Services includes but not limits to the collection, transportation, storage, transfer, processing, recycling or disposal of solid waste. (TRASH). Services includes curbside and drop-off of household trash and recycling services. This service also include bulk items and debris pickup of yard waste.



SANITATION DIVISION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2022	2023	2024	2025
534-120	Salaries & Wages		\$ 154,710	\$ 253,792	\$ 266,482
534-140	Overtime		\$ 4,000	\$ 7,000	\$ 1,000
534-210	Payroll Taxes		\$ 12,141.00	\$ 11,858.00	\$ 20,386.00
534-220	Retirement Contributions		\$ -	\$ -	\$ -
534-230	Life & Health Insurance		\$ 60,000	\$ 26,000	\$ 26,000
534-240	Workers Comp		\$ 4,924	\$ 10,800	\$ 10,800
534-310	Professional Services		\$ 10,000	\$ 35,000	\$ 35,000
534-312	Engineering		\$ 2,500	\$ -	\$ -
534-340	Contract Labor	\$ 565,000	\$ 420,000	\$ 15,000	\$ 15,000
534-417	IT Services		\$ 12,135	\$ 12,135	\$ 12,135
534-425	Postage	\$ 1,500	\$ 1,500	\$ 6,000	\$ 1,500
534-430	Utility Services		\$ 6,950	\$ 6,950	\$ 6,950
534-450	Property & Liability Insurance		\$ 2,000	\$ 17,000	\$ 16,015
534-460	Repairs & Maintenance		\$ 10,000	\$ 15,000	\$ 15,000
534-461	Repairs & Maintenance-Vehicles		\$ 5,000	\$ 6,000	\$ 6,000
534-470	Copies & Printing		\$ 3,000	\$ 3,000	\$ -
534-490	Other Current Charges		\$ 1,500	\$ 500	\$ 500
534-510	Office Supplies		\$ 250	\$ 150	\$ 150
534-520	Operating Supplies		\$ 38,000	\$ 26,000	\$ 26,000
534-522	Operating Supplies-Uniforms		\$ 5,000	\$ -	\$ 2,500
534-525	Transportation		\$ 30,000	\$ -	\$ 15,000
534-540	Dues & Subscriptions		\$ 250	\$ 1,000	\$ 1,000
534-640	Machinery & Equipment				
534-620	Capital Outlay Building				\$ 1,000
534-640	Machinery & Equipment			\$ 236,238	
534-645	Capital Assets			\$ -	\$ 36,238
534-711	Capital Purchasing		\$ 194,412	\$ 13,000	\$ 175,000.00
	Total Dept 534	\$ 566,500	\$ 978,272	\$ 702,423	\$ 689,656
	Operating			\$ 453,185	\$ 477,418
	Capital			\$ -	\$ 212,238
	Debt			\$ 13,000	
				\$ 236,238	\$ -

WATER UTILITIES



HIGHLIGHTS FOR FY 2022-2023

- ✦ Master water plan
- ✦ Install new water lines through Town
- ✦ Upgrade older lines to larger lines
- ✦ Meter upgrades to AMI meters

GOALS FOR FY 2024-25

- ✦ Upgrades to both water treatment plans
- ✦ Master water plan
- ✦ Install new water lines through Town
- ✦ Upgrade older lines to larger lines
- ✦ Continue our Meter upgrades to AMI meters



Position Summary Schedule

Full time Staff	7
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The Town of Dundee Water Department is responsible for the management and maintenance of the Town's drinking water resources and the distribution system utilized to convey this resource to residents and businesses throughout the town. The drinking water act was established to set national health-base standards for drinking water to protect against both naturally occurring and man-made contaminants that may be found in drinking water.

The United States Environmental Protection Agency along with the State Agencies and Water Systems work together to make sure these standards are met. Our water department shall:

- Pursue additional water sources, protect current sources, and manage existing supplies.
- React in a timely, professional manner to all inquires, problems and request from customers.
- Maintain the distribution syste, fire hydrants and water meters.

PUBLIC UTILITIES - WATER DIVISION

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2021	2022	2023	2024
533-120	Salaries & Wages	\$ 253,905	\$ 278,845	\$ 301,829	\$ 346,754
533-140	Overtime	\$ 7,600	\$ 10,000	\$ 15,000	\$ 45,000
533-120	Payroll Taxes	\$ 14,438	\$ 23,000	\$ 24,237.00	\$ 23,000.00
533-220	Retirement Contributions	\$ 6,192	\$ 2,500	\$ 2,500	\$ 3,200
533-230	Life & Health Insurance	\$ 84,000	\$ 84,000	\$ 84,000	\$ 90,000
533-240	Worker's Comp	\$ 2,403	\$ 2,403	\$ 4,400	\$ 10,000
533-310	Professional Services	\$ 1,300	\$ 1,300	\$ 2,500	\$ 33,705
533-313	Engineering	\$ 50,000	\$ 60,000	\$ 60,000	\$ -
533-315	Sampling	\$ 5,000	\$ 6,000	\$ 6,000	\$ 10,300
533-340	Contract Labor	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
533-400	Travel & Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000
533-414	Comm. Svcs - Alarm Monitoring	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
533-416	Software Annual Maintenance	\$ -	\$ -	\$ 10,000	\$ 56,500
533-417	IT Services	\$ 8,406	\$ 8,100	\$ 12,135	\$ 12,135
533-425	Postage	\$ 500	\$ 500	\$ 500	\$ 4,500
533-430	Utility Services	\$ 75,000	\$ 75,000	\$ 90,000	\$ 100,000
533-440	Rent/Leases/Mortgage	\$ 500	\$ -	\$ 12,900	\$ 13,000
533-450	Property & Liability Insurance	\$ 9,000	\$ 15,000	\$ 30,000	\$ 20,000
533-460	Repairs & Maintenance	\$ 145,000	\$ 80,000	\$ 136,000	\$ 75,000
533-461	Repairs & Maint-Water Pumps	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
533-462	Repairs & Maint-Vehicles	\$ 345	\$ 60,000	\$ 40,000	\$ 10,000
533-470	Copies & Printing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
533-490	Other Current Charges	\$ 5,530	\$ 5,500	\$ 3,000	\$ 1,000
533-510	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,300
533-520	Operating Supplies	\$ 70,000	\$ 15,000	\$ 30,000	\$ 40,000
533-521	Operating Supplies-Chemicals	\$ 22,000	\$ 22,000	\$ 25,000	\$ 35,000
533-533	Operating Supplies-Uniforms	\$ 1,500	\$ 1,500	\$ 2,500	\$ 4,000
533-525	Gas & Oil		\$ 6,500	\$ 6,500	\$ 8,500
533-540	Dues & Subscriptions		\$ 7,500	\$ 7,500	\$ 7,500
533-630	Improvements other than Building		\$ 190,000		
533.633	American Care Act		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
533-640	Machinery & Equipment		\$ 222,000	\$ 422,000	\$ 55,000
533-711	Capital Lease Payments			\$ 8,600	\$ -
	Total Dept 533		\$ 3,210,148	\$ 3,370,601	\$ 3,038,894
	Operating			\$ 940,001	\$ 983,894
	Capital			\$ 2,422,000	\$ 2,055,000
	Debt			\$ 8,600	\$ -
				\$ -	\$ -



SEWER- SOLID WASTE

The Sewer and Wastewater Department maintains the wastewater treatment plant, wastewater protection/metering, as well as, wastewater collections and treatment. The Sewer and Wastewater department works with Customer Service to provide quality wastewater services to Dundee customers. It also is responsible for ensuring the Town's systems and resources are in compliance with the regulatory and standard practices set forth by the Florida Department of Public Health and Department of Environmental Protection Agency. The Wastewater Treatment Plant is in operation twenty-four hours a day, three hundred and sixty-five days per year. At all times, there is an alarm system that monitors the treatment plants and the pump stations. The alarm system reports problems direction to the utility crew.

HIGHLIGHTS FOR FY 202-2023

Brought on a Certificate A Consultant to complete a performance study for improves to the plant

- ✚ Completed plant repairs to make the plant more efficient
- ✚ Brought in a New Director employed to help facilitate more efficiencies with the plant

GOALS FOR FY 2024-2025

- ✚ Employ a B Operator for better staffing
- ✚ Employ in a trainee for increased coverage
- ✚ Wastewater master plan
- ✚ Continue to make plant improvements and repairs
- ✚ Replace the generator



Position Summary Schedule

Full Time Staff	3
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PUBLIC UTILITIES - WASTEWATER DIVISION					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2021	2022	2023	2024
535-120	Wages & Salaries	\$ 84,407	\$ 135,000	\$ 150,000	\$ 253,792.00
535-140	Overtime	\$ 3,500	\$ 3,500	\$ 5,000	\$ 7,000.00
535-210	Payroll Taxes	\$ 6,548	\$ 6,548	\$ 11,858	\$ 11,858.00
535-220	Retirement Contributions	\$ 3,545	\$ 3,544	\$ 3,544	\$ 3,800.00
535-230	Life & Health Insurance	\$ 25,314	\$ 25,314	\$ 26,000	\$ 26,000.00
535-240	Workers' Comp	\$ 1,665	\$ 1,402	\$ 10,800	\$ 10,800.00
535-310	Professional Services	\$ 26,000	\$ 35,000	\$ 47,500	\$ 35,000.00
535-313	Engineering	\$ 1,250	\$ 2,500	\$ 10,000	\$ 10,000.00
535-315	Sampling	\$ 7,500	\$ 11,500	\$ 12,000	\$ 12,000.00
535-340	Contract Labor				\$ 15,000.00
535-341	Sludge Removal	\$ 35,000	\$ 35,000	\$ 100,000	\$ 75,000.00
535-400	Travel & Training	\$ 750	\$ 650	\$ 1,000	\$ 1,000.00
535-414	Comm Svcs - Alarm Monitoring				\$ 1,500.00
535-416	Software			\$ 10,000	\$ 10,000.00
535-417	IT Services	\$ 12,656	\$ 8,100	\$ 12,135	\$ 12,135.00
535-425	Postage	\$ 4,000	\$ 5,400	\$ 5,400	\$ 6,000.00
535-430	Utilities	\$ 58,500	\$ 65,000	\$ 85,000	\$ 87,500.00
535-440	Rent/Leases/Mortgages	\$ 50	\$ 50	\$ 50	\$ 100.00
535-450	Property & Liability Insurance	\$ 7,500	\$ 15,000	\$ 10,000	\$ 17,000.00
535-460	Repairs & Maintenance	\$ 350,000	\$ 150,000	\$ 150,000	\$ 150,000.00
535-461	Repairs & Maintenance-Vehicles	\$ 3,500	\$ 3,500	\$ 3,500	\$ 6,000.00
535-470	Copies & Printing	\$ -	\$ -		\$ 100.00
535-490	Other Current Charges	\$ 250	\$ 500	\$ 500	\$ 500.00
535-510	Office Supplies	\$ 100	\$ 150	\$ 150	\$ 150.00
535-520	Operating Supplies	\$ 15,000	\$ 20,000	\$ 20,000	\$ 26,000.00
535-521	Operating Supplies-Chemicals	\$ 10,000	\$ 1,500	\$ 7,000	\$ 9,000.00
535-522	Operating Supplies-Uniforms	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500.00
535-525	Gas & Oil	\$ 4,000	\$ 2,500	\$ 4,000	\$ 5,000.00
535-540	Dues & Subscriptions	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000.00
535-630	Improvements Other Than Bldg	\$ -	\$ 350,000	\$ 210,000	\$ -
535-633	American Care Act		\$ 526,306	\$ 526,306	\$ 526,306.00
535-640	Machinery & Equipment	\$ 51,400	\$ 290,600	\$ 291,000	\$ 236,238.00
535-711	Capital Lease				\$ 13,000.00
	Total Dept 535	\$ 713,934	\$ 1,702,064	\$ 1,716,243	\$ 1,571,279
	Operating			\$ 688,937	\$ 795,735
	Capital			\$ 1,027,306	\$ 762,544
	Debt				\$ 13,000
				\$ -	



STORMWATER

The Stormwater Management Department is responsible for the maintenance and construction of T'wn's drainage systems, street sweeping and the stormwater collection system. These services aim to defend the Town's environment by protecting water ways including lasks, streams and wetlands. By implementing stormwater management practices, the department prevents harmful discharges and/or contaminated water from entering into the waterways. The drainage system also collects runoff from impervious surfaces, such as sidewalk, parking lots and roadways to alleviated flooding.

HIGHLIGHTS FOR FY 2023-24

- ✚ Add Two additional staff members
- ✚ implements better maintenance schedule for lakes and drains
- ✚ Implement a street sweeping schedule and drainage clean out schedule efficient & effective

GOALS FOR FY 2024-25

- ✚ Improvements to s
- ✚ Continue to Implements better maintenance schedule for lakes and drains
- ✚ Implement a street sweeping schedule and drainage clean out schedule efficient & effective



Position Summary Schedule

Full Time Staff	2
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PUBLIC UTILITIES - STORMWATER MANAGEMENT

Acct. #	Description	Budget	Budget	Budget	Proposed
		2021	2022	2023	2024
538-120	Salaries & Wages	\$ 34,000.00	\$ 78,652.00	\$ 87,758.00	\$ 87,758.00
538-140	Overtime	\$ 500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
538-210	Payroll Taxes	\$ 2,720.00	\$ 4,720.00	\$ 6,905.00	\$ 6,905.00
538-220	Retirement Contributions	\$ 1,300.00	\$ 500.00	\$ 901.00	\$ 900.00
538-230	Life & Health Insurance	\$ 12,000.00	\$ 25,000.00	\$ 26,000.00	\$ 2,600.00
538-240	Workers Compensation	\$ 1,151.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
538-310	Professional Fees	\$ 10,000.00	\$ 38,000.00	\$ 22,000.00	\$ 15,000.00
538-313	Engineering	\$ 21,000.00	\$ 25,000.00	\$ 1,500.00	\$ 5,000.00
538-400	Travel & Training	\$ 150.00	\$ 150.00	\$ 600.00	\$ 1,500.00
538-417	IT Services	\$ 8,506.00	\$ 8,506.00	\$ 12,135.00	\$ 12,135.00
538-450	Property & Liability Insurance	\$ 816.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
538-460	Repairs & Maintenance	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00	\$ 50,000.00
538-461	Repairs & Maint-Vehicles	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
538-520	Operating Supplies	\$ 750.00	\$ 750.00	\$ 800.00	\$ 5,800.00
538-521	Operating Supplies-Uniforms		\$ 550.00	\$ 550.00	\$ 800.00
538-525	Transportation	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
538-540	Dues & Subscriptions	\$ 1,000.00	\$ 1,000.00	\$ 150.00	\$ 300.00
538-640	Machinery & Equipment	\$ -	\$ 112,000.00	\$ 25,000.00	\$ 5,000.00
	Total Dept 538	\$ 109,893.00	\$ 319,628.00	\$ 208,099.00	\$ 212,498.00
	Operating			\$ 183,099.00	\$ 207,498.00
	Capital			\$ 25,000.00	\$ 5,000.00
	Debt			\$ -	\$ -
				\$ -	\$ -



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***Non-Divisional
Budgets***

GENERAL FUND NON-DEPARTMENTAL EXPENSES

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2021	2022	2023	2024
593-250	Unemployment Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
593-251	Tuition Assistance	\$ 5,000	\$ 5,000		
593-521	Hurricane Recovery				
593-635	Bank Fees				
593-650	Road Re-Surfacing				
593-720	Economic Incentive Grants				
593-750	Working Reserve	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,074
593-810	Contribution Chamber of Commerce				
593-817	Donations				
	Total Dept 593	\$ 60,000	\$ 60,000	\$ 55,000	\$ 6,074

ENTERPRISE FUND NON-DEPARTMENTAL					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2021	2022	2023	2024
593-720	IT Support				
593.251	Tuition Assistance	\$ 5,000	\$ 5,000	\$ -	\$ -
593-521	Hurricane Recovery				
595-533	Contingency	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
595-640	Technology Aquisitons	\$ -	\$ -	\$ -	\$ -
595-650	Bad Debts Expense				
595-700	Interfund Transfers	\$ 125,000	\$ 125,000	\$ 150,000	
	Total Dept 595	\$ 180,000	\$ 180,000	\$ 200,000	\$ 50,000



*Capital
Projects*

CAPITAL PROJECTS

MISSION

To provide comprehensive planning and analysis of the long range capital needs of the Town of Dundee. This includes project review, fiscal analysis, and prioritization of facility, infrastructure, and major equipment needs of the Town.

POLICY

A capital project is defined as an investment in a capital improvement that has a project cost of at least \$75,000, is generally non-recurring, and has a service life of five years or more. Capital projects are proposed and adopted as part of the annual Town budget process and follows the general guidelines of the Town's Capital Improvement Plan as outlined in the Town's Comprehensive Plan.

The Town utilizes annual Capital Outlays to arrange priority projects that may or may not exceed the \$75,000 threshold to be considered a capital project. Capital Outlays show money set aside to either purchase a fixed asset or to extend its useful life. Fixed assets are those that appear on the balance sheet as property, plant and equipment.

It is the Town of Dundee's policy to plan and fund for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project requests need to provide sound justification based on established need. Justification should also include alternatives considered and future projected impact on operating budgets.

In this section is a summary of the proposed capital projects for the 2024-2025 FISCAL YEAR which are accounted for in the Capital Projects/Outlay Budgets for the General and Enterprise Funds. The town has CIP projects from 2022-2027. Each year has been broken down with varies projects from Wastewater expansion, updates and miscellaneous development within our system. Also, water facilities upgrades and expansion including updating our current water master plan to accommodate the growth within our community.

Water CIP Projects Totalling - \$18,610,000.00

Wastewater CIP Projects Totalling - \$29,163,000.00

TOWN OF DUNDEE
ADOPTED 5 YEAR
CAPITAL
IMPROVEMENT PLAN

Five Year CIE Schedule of Projects Dundee

Project Number/Category	Project Name	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total Project Cost	Comp Plan	Project Need	
WASTEWATER										
1	Storage Building			\$35,000 City Funds			\$35,000		Maint/Rehab/Replacement	
2	Road Over Chlorine Contact Chamber		\$15,000 City Funds				\$15,000		Maint/Rehab/Replacement	
	Wastewater Total	\$0	\$15,000	\$35,000	\$0	\$0	\$50,000			
STORMWATER DRAINAGE										
1	TV Entire Stormwater System		\$120,000 Stormwater Fund				\$120,000	Yes	Maint/Rehab/Replacement	
2	Lake Merzle Dr. & 3rd St.			\$100,000 City Funds			\$100,000	Yes	Maint/Rehab/Replacement	
3	M.A. Stormwater Improvements			\$110,000 City Funds			\$110,000	Yes	Maint/Rehab/Replacement	
4	NPDES (Chastain)		\$15,000	\$15,000	\$15,000	\$15,000	\$60,000	Yes	Maint/Rehab/Replacement	
	Stormwater Drainage Total	\$0	\$135,000	\$225,000	\$15,000	\$15,000	\$390,000			
POTABLE WATER										
1	Water Treatment Plant Upgrades		\$25,000 Impact - General Fund	\$150,000 Impact Fund			\$175,000	Yes	Rehab/Replacement and Future Demand	
2	Replace Water Lines Town-wide		\$25,000 Impact Fees	\$25,000 Impact Fees	\$25,000 Impact Fees	\$25,000 Impact Fees	\$100,000	Yes	Maint/Rehab/Replacement	
3	Water Main (N Scenic Highway from Mabel Loop to Station)					\$250,000 Impact Fees	\$250,000	Yes	Maint/Rehab/Replacement and Future Demand	
4	Hickory Walk - Secondary Recir Pump		\$150,000 Impact Fund				\$150,000	Yes	Maint/Rehab/Replacement and Future Demand	
5	H. Smith Liftstation Filtration System TTH		\$20,000 Impact Fund				\$20,000	Yes	Maint/Rehab/Replacement and Future Demand	
6	Water Main Looping (East of Lake Marie & NW of Dundee Ridge Middle School)					\$100,000 Impact Fees	\$100,000	Yes	Maint/Rehab/Replacement and Future Demand	
7	Water Replacements		\$35,000 Utility Fund	\$35,000 Utility Fund	\$35,000 Utility Fund	\$35,000 Utility Fund	\$140,000	Yes	Replacement and Future Demand	
8	Water Pipe - New Sections (Mabel Loop Ridge, Jackson Ford, Citrus Hill)						\$0	Yes	Maint/Rehab/Replacement and Future Demand	
9	16" Water Pipe Lake Marie Loop Road						\$0	Yes	Maint/Rehab/Replacement and Future Demand	
	Potable Water Total	\$0	\$255,000	\$210,000	\$60,000	\$410,000	\$935,000			
PARKS-RECREATION										
1	Lake Marie Park		\$5,000 General				\$5,000	Yes	Rehab/Replacement and Future Demand	
2	Henderson Park		\$30,000 Grants - Impact				\$30,000	Yes	Rehab/Replacement	
3	4th Street					\$200,000	\$200,000	Yes	Rehab/Replacement	
4	Wood Park			\$65,000 Grant - City Funds			\$65,000	Yes	Rehab/Replacement	
5	Community Center			\$100,000 Grant - City Funds	\$120,000 Grant - City Funds		\$220,000	Yes	Rehab/Replacement	
6	Lake Marie Park		\$10,000 Grants - Impact			\$120,000 Grants - Impact Funds	\$130,000	Yes	Rehab/Replacement	
	Parks Total	\$0	\$25,000	\$0	\$0	\$0	\$335,000			
ROADS										
1	Lake Marie Drive Improvements					\$900,000 Transportation Impact Fees	\$900,000	Yes	Maint/Rehab/Replacement	
2	Resurfacing Town-wide		Road Impact- 260,000 General Fund		Road Impact- 160,000 General Fund		\$150,000 Road Impact- General Fund	\$570,000	Yes	Maint/Rehab/Replacement
	Building New Road - Steward Road		\$150,000 Road Impact Fund				\$150,000	Yes	New Construction	
3	Town-wide Drainage		\$45,000 Impact - General Fund	\$45,000 Impact - General Fund	\$45,000 Impact - General Fund		\$135,000	Yes	Maint/Rehab/Replacement and Future Demand	
	Roads Total	\$360,000	\$130,000	\$200,000	\$45,000	\$1,060,000	\$1,795,000			
	TOTAL ALL CATEGORIES	\$260,000	\$236,000	\$675,000	\$120,000	\$1,470,000	\$3,165,000			



*Debt
Services*

DEBT SERVICES

MISSION

Debt Service provides funds sufficient to make annual principal and interest payments on general long-term debt obligations of the Town for the purpose of paying for capital improvements.

LONG TERM OBLIGATIONS

Governmental Activities:

- Capital Improvement Revenue Note, Series 2007A – This note is secured by the Town’s franchise and utility taxes on the sale of electricity, natural gas, propane and the communication services tax. Principal and interest are payable semi-annually on February 1 and August 1 in equal amounts of \$114,900 through maturity on August 1, 2027. The original amount of the loan was \$2,800,000 and was used for capital acquisitions and renovations of certain municipal facilities and bears interest at 5.10%

Enterprise Business Activities:

- USDA Water and Sewer Revenue Bonds, Series 2001 – These bonds are secured by the net revenues of the water and sewer systems and the half cent sales tax reported in the General Fund, and the sewer impact fees on deposit in the enterprise fund. The original bond amount was \$1,857,840 and was used primarily to construct a sewer system and related improvements. The bonds bear interest at 4.375% with principal and interest payable annually on September 1 in the amount of \$101,160 with a final maturity on September 1st, 2040.
- USDA Water and Sewer Revenue Bonds, Series 2011 – These bonds are secured by the net revenues of the water and sewer systems and the half cent sales tax reported in the General Fund, and the sewer impact fees on deposit in the enterprise fund. The original bond amount was \$3,136,000 and was used to construct a new water plant. The bonds bear interest at 4.125% with principal and interest payable annually on September 1 in the amount of \$163,072 with a final maturity of September 1, 2050.

Debit Maturities Schedule

Debit Maturities Schedule:				
	Governmental Activities		Business-Type Activities	
Fiscal Year Ending	Principal	Interest	Principal	Interest
2023-2027	\$ 1,003,009.00	\$ 145,980.00	\$ 540,945.00	\$ 780,201.00
2028-2032			\$ 665,870.00	\$ 655,271.00
2033-2037			\$ 819,692.00	\$ 501,455.00
2038-2042			\$ 802,328.00	\$ 316,499.00
2043-2047			\$ 640,875.00	\$ 174,485.00
2048-2052			\$ 450,911.00	\$ 37,701.00
Total	\$ 1,003,009.00	\$ 145,980.00	\$ 3,920,621.00	\$ 2,465,612.00

GENERAL FUND DEBT SERVICE					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description				
		2021	2022	2023	2024
593-910	Wells Fargo \$2.8M Principal	\$ 147,913	\$ 147,913	\$ 164,000	\$ 164,000
593-925	Wells Fargo \$2.8M Interest	\$ 81,885	\$ 81,885	\$ 48,876	\$ 48,876
	Total Dept 593	\$ 229,798	\$ 229,798	\$ 212,876	\$ 212,876

ENTERPRISE FUND DEBT SERVICE					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2021	2022	2023	2024
595-820	Wells Fargo Principal HWY 27	\$ 142,717	\$ 142,717	\$ 142,717	\$ 142,717
595-825	Wells Fargo Interest HWY 27	\$ 29,337	\$ 29,337	\$ 29,337	\$ 29,337
595-830	USDA Principal 1.8 Million	\$ 39,438	\$ 39,438	\$ 39,438	\$ 39,438
595-835	USDA Interest 1.8 Million	\$ 61,721	\$ 61,721	\$ 61,721	\$ 61,721
595-870	Hickory WP Principal 3.16 Million	\$ 44,737	\$ 44,737	\$ -	\$ -
595-900	Hickory WP Interest 3.6 Million	\$ 118,335	\$ 118,335	\$ -	\$ -
	Total Dept 595	\$ 436,285	\$ 436,285	\$ 273,213	\$ 273,213



Appendix

OFFICIAL POSITION DIRECTORY

POSITIONS MANDATED BY TOWN CHARTER & CODE OF ORDINANCES

MAYOR	Samuel Pennant
VICE MAYOR	Steven Glenn
COMMISSION.....	Mary Richardson, Bertrum Goddard, Willie Quarles
TOWN MANAGER.....	Tandra Davis
CHIEF ADMINISTRATIVE OFFICER	
CHIEF FINANCE OFFICER	
EMERGENCY MANAGEMENT OFFICER	
COST RECOVERY AGENT	
TOWN ATTORNEY.....	F. John Murphy
TOWN AUDITOR	Mike Brynjulfson
TOWN CLERK/IT MANAGER.....	Trevor Douthat
PUBLIC SERVICES DIRECTOR	Tracy Mercer
ADMINISTRATOR OF THE ELECTRICAL CODE	
DIRECTOR OF WATER	
PUBLIC WORKS DIRECTOR.....	John Vice
DIRECTOR OF STORMWATER	
DIRECTOR OF PARKS AND RECREATIONAL	
DIRECTOR STREETS	
FIRE CHIEF	Joe Carbone
CODE INSPECTOR.....	Vermalyn Williams
BUILDING DIRECTOR.....	Bob Lane
DEVELOPMENT DIRECTOR.....	Lorraine Peterson
FLOODPLAIN ADMINISTRATOR	
SPECIAL MAGISTRATE FOR CODE ENFORCEMENT.....	Joseph Mawhinney
SPECIAL MAGISTRATE FOR DEVELOPMENT.....	Joseph Mawhinney
ELECTRICAL INSPECTOR.....	VACANT
FAIR HOUSING ADMINISTRATOR.....	VACANT
CHIEF OF POLICE	DEFUNCT
ACTING TOWN MANAGER.....	AS NEEDED

BOARDS/COMMITTEES MANDATED BY TOWN CHARTER & CODE OF ORDINANCES

LOCAL PLANNING BOARD.....	AS NEEDED
CANVASSING BOARD	AS NEEDED
PRE-APPLICATION DEVELOPMENT BOARD	AS NEEDED
PLANNING & ZONING BOARD.....	APPOINTED
TREE BOARD.....	APPOINTED

Indicate the MUNICIPALITY for which you are reporting the requested data by typing the municipality's name into the green-shaded cell below.

Municipality

Directions: Please enter your responses in the green shaded cells only. Where applicable, the dollar amounts or percentages will total automatically. By hovering your cursor over a ?, additional information will be revealed.

	FY 2024-25 Final Adopted Budget	FY 2023-24 Amended or Final Budget
Total Government Spending		
General Government	\$ 2,588,367.00	\$ 1,264,251.00
Public Safety	\$ 2,773,269.00	\$ 2,751,795.00
Physical Environment	\$ 5,973,892.00	\$ 6,954,250.00
Transportation	\$ 716,000.00	\$ 988,621.00
Economic Environment	\$ -	\$ -
Human Services	\$ -	\$ -
Culture/Recreation	\$ 607,683.00	\$ 635,744.00
Other Uses & Other Non-Operating	\$ -	\$ -
Court-Related	\$ -	\$ -
Total	\$ 12,659,211.00	\$ 12,594,661.00

Cost to Pay Off Current Debt Obligations

	September 30, 2023
General Obligation Debt	\$ 49,449.00
Enterprise Fund Debt	\$ 4,104,081.00
Special Revenue Debt	\$ 822,087.00
Total	\$ 4,975,617.00

From the FY 2023-24 Final Adopted Budget, please provide the following Employment-Related Data.

	Regular or Permanent Employees (FTEs)
Total Expenditure for Salaries	\$ 2,148,165.00
Total Expenditure for Benefits	\$ 593,381.00
Number of Employees	65

	Seasonal and Temporary Employees (FTEs)
	\$ 9,476.00
	0
	1

Chapter 2020-27, L.O.F., added a new requirement to this annual reporting. From the FY 2023-24 Final Adopted Budget, please report the municipality's total budgeted expenditure for providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004, F.S. For each type of affordable housing expenditure listed below, please indicate the funding source(s) of such expenditure as "federal," "state," "local," or "other," as a percentage.

Affordable Housing Expenditures	FY 2023-24 Final Adopted Budget			Indicate the Funding Source(s) by Percentage for Each Type of Affordable Housing Expenditure				
	% Federal	% State	% Local	% Federal	% State	% Local	% Other	% Total
Financing of Affordable Housing								
Acquisition of Affordable Housing								
Construction of Affordable Housing								
Reconstruction of Affordable Housing								
Rehabilitation of Affordable Housing								
Total								

When completed, save a copy of this Excel file for your records, then email the Excel file to EDR analyst, Steven O'Cain.

oocain.steve@leg.state.fl.us





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GLOSSARY OF TERMS

ACCRUAL BASIS: The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

APPROPRIATION: An authorization by the Town Commission which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually GRANTED for a one-year period.

BALANCED BUDGET: A balanced budget is a budget in which all expenditures have identified sources of funding, property tax, other revenues or use of fund balance.

BOND: A long-term debt instrument used by a government or business to raise large sums of money.

BUDGET ADJUSTMENTS: Any of the following changes to the county's budgeted expenditures/expenses:

- a) reallocation from one account to another in the same level of appropriation,
- b) reallocation due to a technical correction,
- c) any change in any item within the Outlay account, which does not require the reallocation of funds from another level of appropriation,
- d) any change in appropriation from an official action taken by the Town Commission,
- e) reallocation between levels of appropriation,
- f) reallocation between departments,
- g) any increase in expenditures/expenses with an offsetting increase in revenue,
- h) any allocation from a department's fund balance, and
- i) any allocation from the town's general fund.

Budget transfers are administered by the Department of Administration in accordance with adopted policies.

CAPITAL EXPENDITURE: A capital expenditure is incurred when funds of at least \$5,000 are spent to either purchase an asset that has an estimated useful life of greater than one year or add value and extend the life of an existing asset.

DEBT SERVICE: The amount necessary for the payment of principal, interest and related costs of the general long-term debt of the county.

DEBT SERVICE FUND: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, but excludes debt serviced by proprietary funds.

DEPRECIATION: That portion of the cost of a capital asset which is charged as an expense during a particular period due to the expiration of the useful life to the asset resulting from wear and tear, deterioration or obsolescence. The county charges depreciation expense to only its proprietary funds.

DIVISION: A grouping of related departments based upon function, target group(s) served and working relationships.

ENTERPRISE FUNDS: Enterprise funds are used to account for operations:

- a) that are financed and operated in a manner similar to private business enterprises where the intent of the

governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or

- b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes

EXPENDITURE: The use of a financial resource for current operating expenses, debt service or a capital project.

FTE: Full-time Equivalent; a commonly-used unit to express the workload of a full-time employee. A 1.0 FTE is equivalent to a full-time worker, while a .5 FTE is equivalent to a half-time worker.

FIDUCIARY FUNDS: The category of funds consisting of private-purpose trust and agency funds.

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations

FUND BALANCE: The difference between fund assets and fund liabilities of governmental and similar trust funds.

GENERAL FUND: The general operating fund of the Town used to account for all financial transactions except those required to be accounted for in another fund.

GENERAL FUND BALANCE APPLIED: A financing method which reduces both the General Fund balance and the property tax levy required by applying general fund resources to offset expenses within a given budget year.

GOVERNMENTAL FUNDS: The category of funds consisting of the general fund, special revenue funds, debt service fund, and capital projects funds.

GRANT: A GRANT is money awarded to finance a particular activity or group. For the most part, a GRANT does not need to be paid back, but may provide full or matching sponsorship.

INDIRECT COST ALLOCATION: The total cost charged by one department in support of another department. These costs are associated with but not directly attributable to the provision of services. Indirect costs are allocated to departments based on an approved indirect cost allocation plan which is updated on an annual basis.

INTERGOVERNMENTAL REVENUE: This refers to revenue received from another government in the form of GRANTS or shared revenue.

INTERNAL SERVICE FUNDS: Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

JAG: Justice Assistance GRANT

LEAN: A systematic approach to identifying year and eliminating waste (thus adding value) to any process through continuous improvement.

LEVY: Also referred to as TAX LEVY or PROPERTY TAX LEVY. A tax imposed on the value of a property that the owner of the property is required to pay to a government for public services provided by that government to its citizens

MAJOR FUND: A government's primary operating fund. A fund can also be considered major if it meets the following criteria: a. Total assets, liabilities, revenues or expenditures/ expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and; b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined. c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

MODIFIED ACCRUAL BASIS: The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental, expendable trust and agency funds are accounted for using the modified accrual basis. Under the modified accrual basis, revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available to finance current period operations). Expenditures are recorded as the fund liability is incurred (if measurable), except for principal and interest on general long-term liabilities which is recognized when due. All significant revenues sources are treated as "susceptible to accrual", except property taxes which are recorded as taxes receivable and deferred revenue in the year levied. The related tax revenue is recognized in the succeeding year when services financed by the property tax levy are being provided.

ORGANIZATIONAL DEVELOPMENT: The continuous organization-wide effort to measure and increase an organization's effectiveness and viability ensuring precious resources are used in the most efficient manner.

PROPOSED BONDING: The anticipated level of bonded debt to be incurred in the budget year. Proposed bonding is shown for informational purposes only and commitment to any specific projects is not given as part of the budget process. Bonding is approved by the County Board as part of its annual capital improvements bonding process.

PROPRIETARY FUNDS: The category of funds consisting of enterprise funds and internal service funds.

SPECIAL REVENUE FUND: Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

TAX RATE: The amount of taxes levied per \$1,000 of equalized value excluding the value of taxable property in any tax incremental district.

