



FISCAL YEAR 2022 – 2023
ANNUAL BUDGET
ADOPTED



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Dundee
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

FISCAL YEAR 2022 – 2023
Annual Budget for
the Town of Dundee

Submitted By:

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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 98th 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 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 two (2) 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 2022 – 2023 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. 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, round-abouts, 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.

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 water to reduce the use of potable water for irrigation. These upgrades will allow Dundee to comply with the new water regulations and enforce Florida Water Star which we are a member and participate of.

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 2022-2023 is \$14,039,704 compared to the approved budget of 2021-2022 of \$11,525,896. 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 2022 – 2023 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.



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 new Dundee

station.

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

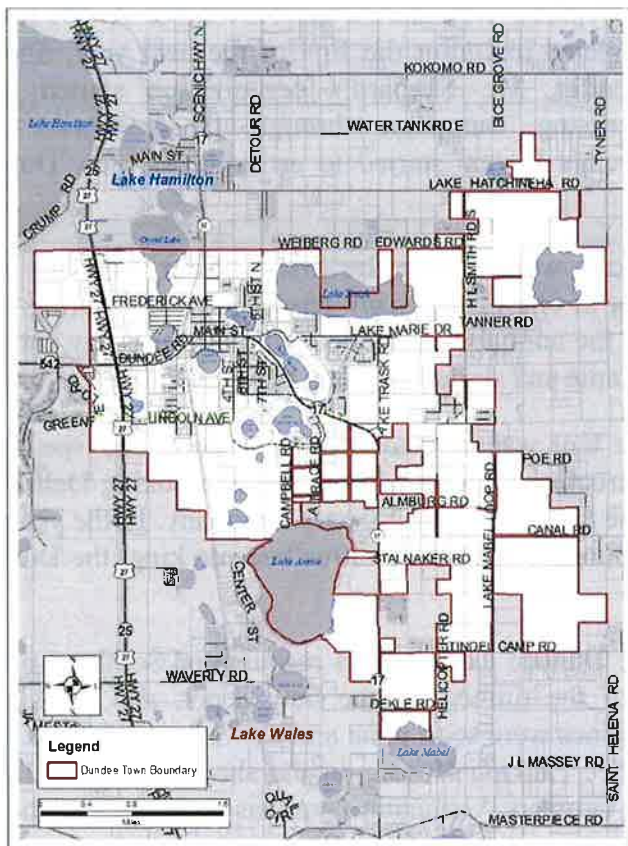
Date of Incorporation: December 16, 1924
Form of Government: Commission/Manager
Area: Approx. 12 Square Miles

Population Demographics (2019 Estimates)¹

Total Population:	5,616
Median Age:	29.80
Median Household Income:	\$40,956
Median Housing Value	\$150,300
Persons in Poverty:	30.1%
Unemployment Rate:	0.6%
Race & Origin	
White (Non-Hispanic):	21.5%
Hispanic:	53.8%
African American:	22.9%
Other:	17.9%

Miles of Roads and Streets (Centerline):

Total: 53.96 Miles



Parks & Recreation:

Park Acreage:	78.1 acres
Neighborhood Parks (Town Owned)	7
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

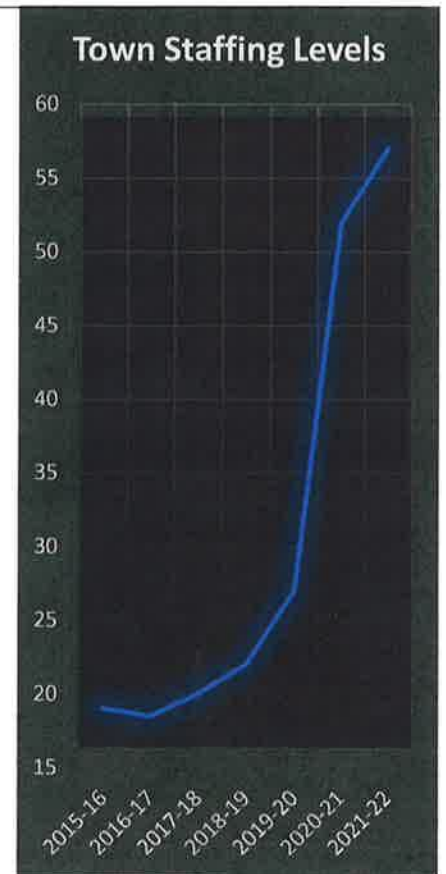
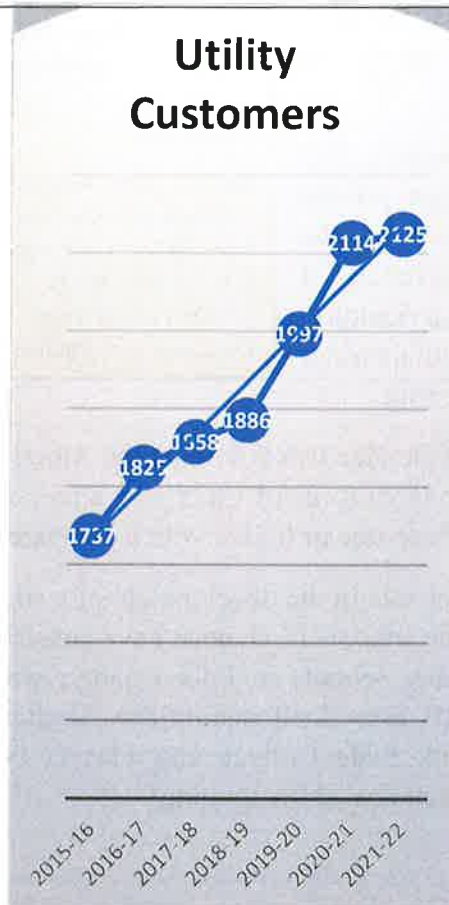
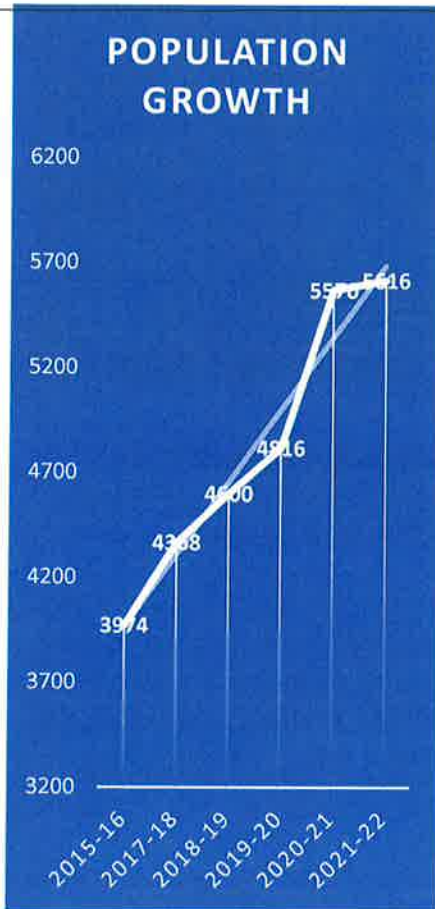
Utility (Water/Wastewater) Services:

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

2021-2022 TOWN OF DUNDEE LEVEL OF SERVICES

DUNDEE'S SERVICE	DUNDEE'S DATA
POPULATION GROWTH	5616
UTILITY CUSTOMERS	2125
STAFFING LEVEL	57



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.

TOWN OF DUNDEE'S LARGEST COMMERCIAL EMPLOYERS		
Company	# Employees	Type of Service
Dundee Citrus Growers	300	Citrus Processing
Travis Resmondo Sod	120	Sod Producer
MaxiJet/Mr. Landscaper	76	Irrigation Production
B.L. Smith Electric	54	Electrical Contractor
Frozen Food Express	50	Logistics
Davidson's of Dundee	50	Candy Production

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.

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.

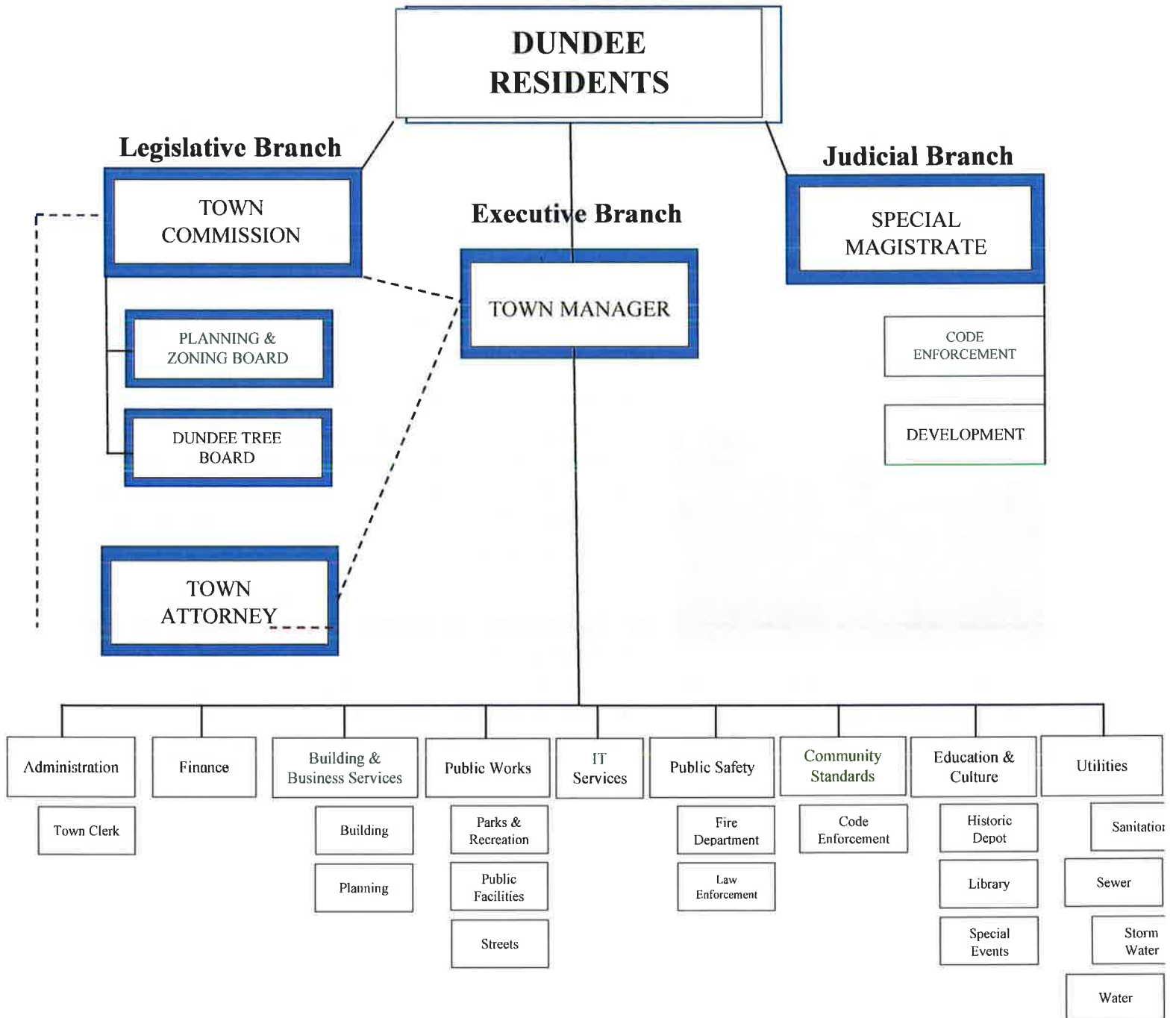


The council-manager form is widely viewed as a way to take politics out of municipal administration. The Town Manager is expected to abstain from any and all political involvement. At the same time, commission members and other “political” leaders are expected to refrain from intruding on the Town Manager’s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

- 06/01/2022 – Property Appraiser – June 1st Estimate of Taxable Value
- 07/01/2022 – Property Appraiser – July 1st Certification Date for Preliminary Tax Roll
- (TRIM Day 1)
- 6/28/2022 - Budget Workshop #1
- 7/12/2022 – Budget Workshop #2
- 7/14/2022 – Budget Workshop #3
- 7/19/2022 – Budget Workshop #4
- 7/26/2022 – Budget Workshop #5
- 08/4/2022 – Must notify Property Appraiser Office of:
 - Interim Millage Rate
 - Current year rolled-back rate
 - Date, time & place of 1st budget hearings
- 09/13/2022 – Town Commission Meeting
 - Tentative Millage Rate – Approved by Town Commission (TRIM)
- 09/13/2022 – Town Commission Meeting
 - Tentative Millage Rate Resolution 22-35
 - Tentative Budget Adopting FY 2022-23 Budget Resolution 22-36
- 09/27/2022 – Town Commission Meeting
 - Final Hearing Resolution 22-41 Adopting Millage Rate
 - Final Hearing Resolution 22-42 Adopting FY 2022-23 Budget
- 10/12/2022 - Deadline to forward Resolution adopting millage rate to Property Appraiser and Tax Collector
- 10/12/2022 - Within 3 days of receiving notice of final adjusted tax roll,
- Deadline to certify form DR-422 to Property Appraiser
- 10/12/2022 - 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 2022-2023

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 2022-2023, 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 2022-2023 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

Town Manager

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

Category 2 – Technical Corrections

Town Manager

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

Category 3 – Change in Capital Outlay

Town Manager

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

Category 4 – Official Action

Town Manager

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

Category 5 – Reallocation between Levels of Appropriation

Town Manager

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

Category 6 – Reallocation between Departments

Town Manager

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.)

Category 7 – Offsetting Revenue and Expense

Town Commission
(Motion Vote)

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

Category 8 – Use of Working Reserve

Town Commission
(Motion Vote)

Any allocation from the Town's working reserve account

Category 9 – Use of Town's Cash Reserves

Town Commission
(Resolution Vote)

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

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.

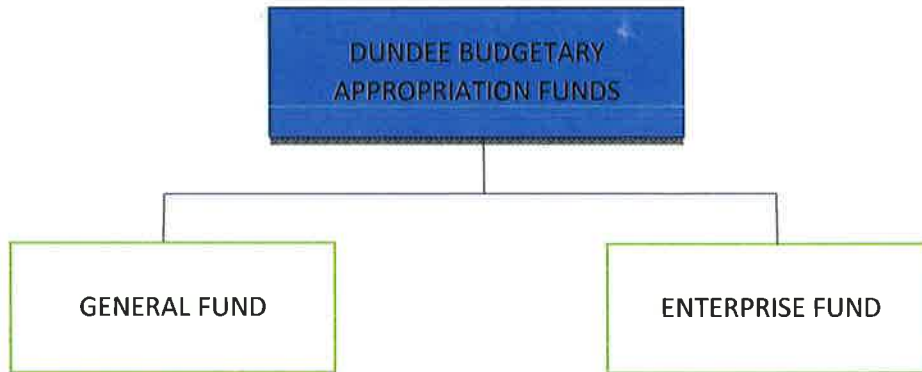
NOTE: In some cases, Administration may assist with, or even initiate, the request for a budget adjustment; however, the requesting department is ultimately responsible for the content of the form.

- 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.

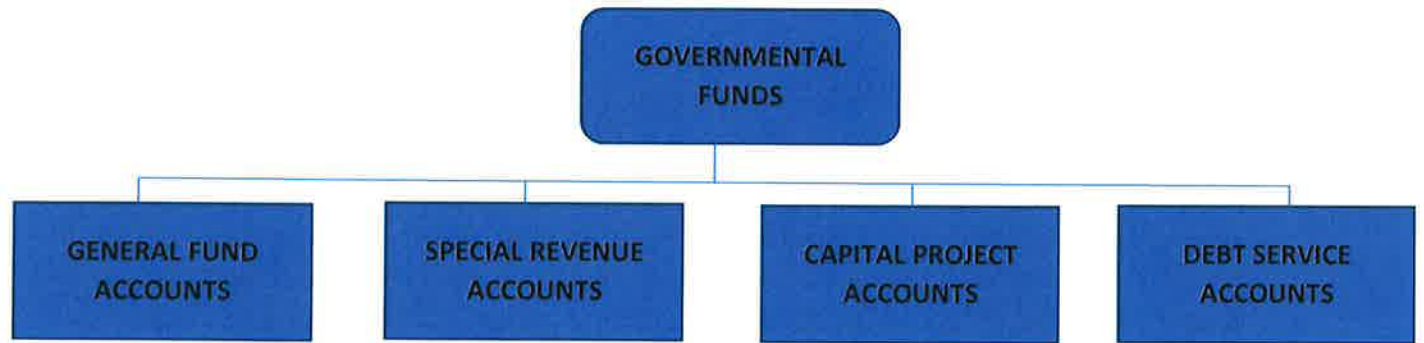
Budgets for the governmental type fund are prepared on the cash basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the Town’s audited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

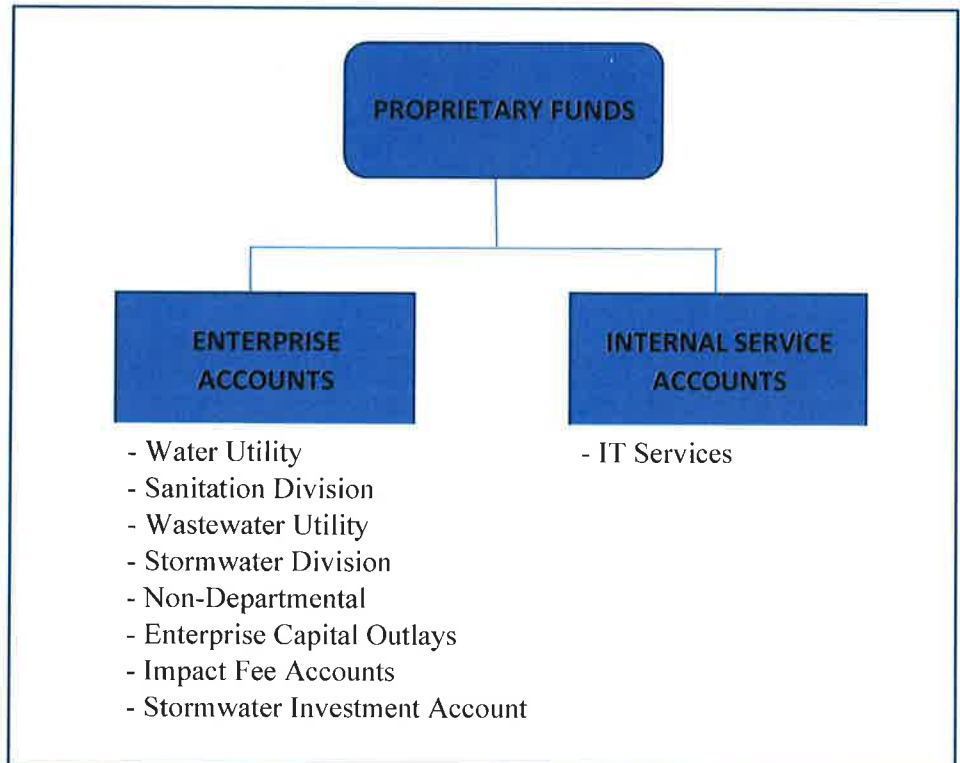
TOWN FUND STRUCTURE



- Administration & Finance
- Building Department
- Code Enforcement
- Dundee Historic Depot
- Fire Protective Services
- Law Enforcement Services
- Legal Services
- Library Services
- Non-Departmental
- Parks & Recreation
- Planning Department
- Public Facilities
- Town Commission
- Town Manager
- Streets

- Donations – Library
- Donations – Dundee Depot
- Donations – Special Events
- Building Dept. Construction
- Dundee Tree Board
- Impact Fee Funds

- Fleet Maintenance
- Facility Building Upgrades
- Capital Assets



- Water Utility
- Sanitation Division
- Wastewater Utility
- Stormwater Division
- Non-Departmental
- Enterprise Capital Outlays
- Impact Fee Accounts
- Stormwater Investment Account

- IT Services

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

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Adopted
Public Charges (Sales & Use Taxes)	\$965,234	\$953,849	\$1,075,024	\$816,886
Franchise Fees	310,000	\$254,500	\$400,000	\$340,000
Licenses & Permits	332,000	\$342,509	\$419,500	\$361,787
Intergovernmental Revenues	332,639	\$361,000	\$2,755,491	\$3,586,598
Service Charge Fees - GF	33,900	\$67,600	\$50,190	\$143,142
Fines & Forfeitures	27,500	\$10,500	\$6,436	\$6,292
Miscellaneous Revenues	36,300	\$15,250	\$56,307	\$15,150
Restricted & Other Revenues	623,400	\$354,031	\$1,290,800	\$368,918
Enterprise Charges for Service	2,560,856	\$2,460,000	\$2,567,000	\$3,133,000
Idle Capacity Fees	0.00	0.00	0.00	\$51,516
Impact Fees	0.00	0.00	0.00	\$1,920,741
Special Assessment	0.00	0.00	0.00	\$398,918
Miscellaneous Revenues - EF	96,000	\$86,000	\$153,000	\$0
InterFund Transfer	300,000	\$0	\$911,000	\$545,343
Total Revenues	\$5,617,829.00	\$4,905,239.00	\$9,654,748	\$11,688,291
Operating Expenses – General Fund	\$3,818,140	\$3,769,104	\$4,919,450	\$3,758,559
Operating Expenses – Enterprise Fund	3,114,249	\$2,084,397	\$5,790,363	\$6,343,416
Operating Expenses – Impact Fund	0	0	0	\$1,469
Operating Expenses – Fire Special Fund	0	0	0	\$751,372
Interfund Transfer	300,000	\$125,000	\$150,000	\$150,000
Total Expenses	\$7,232,389.00	\$5,978,501.00	\$10,859,812	\$12,472,600
Debt – General Fund	\$229,798	\$229,798	\$229,798	\$229,798
Debt – Enterprise	436,285	436,285	\$436,285	\$273,213
Total Debt	\$666,083	\$666,083	\$666,083	\$503,011
Net Total Activity	(\$2,280,643)	(\$1,173,9345)	(\$1,871,148)	(\$2,351,413)
Total Levy (Ad Valorem Tax)	\$1,621,558	\$1,739,345	\$1,871,148	\$2,351,413
Net Total Levy	(\$659,084)	\$0	\$0	\$0

EXECUTIVE BUDGET SUMMARY

BUDGET SUMMARY - FISCAL YEAR 2022-2023						
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	\$	2,351,413			\$ -	\$ 2,351,413
Local Option, Use, & Fuel Taxes	\$	274,122			\$ -	\$ 274,122
Utility Services Taxes	\$	385,000			\$ -	\$ 385,000
Communication Services Taxes	\$	146,977			\$ -	\$ 146,977
Local Business Taxes	\$	4,562			\$ -	\$ 4,562
Other General Taxes	\$	6,225			\$ -	\$ 6,225
Permits Fees	\$	351,000			\$ -	\$ 351,000
Franchise Fees	\$	340,000			\$ -	\$ 340,000
Impact Fee			\$ 1,920,741		\$ -	\$ 1,920,741
Special Assessment				\$ 218,918	\$ 180,000	\$ 398,918
Intergovernmental Revenues	\$	700,292			\$ 2,886,306	\$ 3,586,598
Charges for Service	\$	143,142			\$ 3,184,516	\$ 3,327,658
Judgement Fines and Forfeitures	\$	6,292			\$ 71,000	\$ 77,292
Miscellaneous Revenues	\$	15,150			\$ -	\$ 15,150
Other Sources					\$ -	\$ -
TOTAL SOURCES:	\$	4,724,175	\$ 1,920,741	\$ 218,918	\$ 6,321,822	\$ 13,185,656
Transfers In:	\$	150,000		\$ 532,454		\$ 682,454
Fund Balances/Reserves/Net Assets	\$	-	\$ -		\$ 171,594	\$ 171,594
TOTAL REVENUES, TRANSFERS, AND BALANCES:	\$	4,874,175	\$ 1,920,741	\$ 751,372	\$ 6,493,416	\$ 14,039,704
ESTIMATED EXPENDITURE/EXPENSES:						
General Government Services	\$	837,268	\$ -	\$ -	\$ -	\$ 837,268
Public Safety	\$	991,433	\$ 65,357	\$ 657,372	\$ -	\$ 1,714,162
Culture/Recreation	\$	489,575	\$ -	\$ -	\$ -	\$ 489,575
Development Services	\$	490,694	\$ -	\$ -	\$ -	\$ 490,694
Transportation	\$	430,440		\$ -	\$ -	\$ 430,440
Water			\$ -	\$ -	\$ 940,001	\$ 940,001
Wastewater			\$ -	\$ -	\$ 688,937	\$ 688,937
Sanitation			\$ -	\$ -	\$ 783,860	\$ 783,860
Stormwater			\$ -	\$ -	\$ 183,099	\$ 183,099
Other Charges			\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$	289,350	\$ 1,403,896	\$ 72,500	\$ 3,474,306	\$ 5,240,052
Debt Service	\$	229,799	\$ -	\$ 21,500	\$ 273,213	\$ 524,512
TOTAL EXPENDITURES	\$	3,758,559	\$ 1,469,253	\$ 751,372	\$ 6,343,416	\$ 12,322,600
Transfers Out	\$	532,454			\$ 150,000	\$ 682,454
Fund Balances/Reserve/Net Assets	\$	583,162	\$ 451,488			\$ 1,034,650
TOTAL APPROPRIATED EXPENDITURES						\$ -
TRANSFERS, RESERVES and BALANCES:	\$	4,874,175	\$ 1,920,741	\$ 751,372	\$ 6,493,416	\$ 14,039,704

BUDGET RESOLUTIONS

RESOLUTION 22-35: ADOPTION OF TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2022-2023

RESOLUTION 22-36: ADOPTION OF TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023

RESOLUTION 22-41: ADOPTION OF FINAL MILLAGE RATE FOR FISCAL YEAR 2022-2023

RESOLUTION 22-42: ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2022-2023

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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



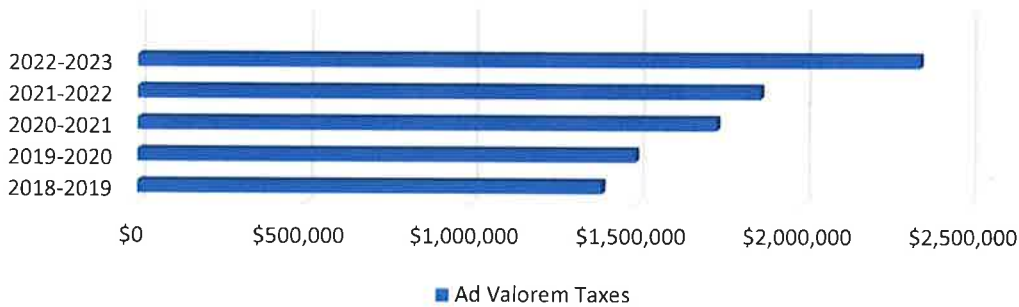
AD VALOREM TAXES

(GENERAL FUND)

Total Levy Collections for Property Taxes

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Projected
Ad Valorem Tax (Property Taxes)	1,496,138	\$1,739,345	\$1,871,148	\$2,351,413
TOTAL	1,496,138	\$1,739,345	\$1,871,148	2,351,413

Ad Valorem Taxes



PUBLIC CHARGES SALES & USE TAXES

(GENERAL FUND)

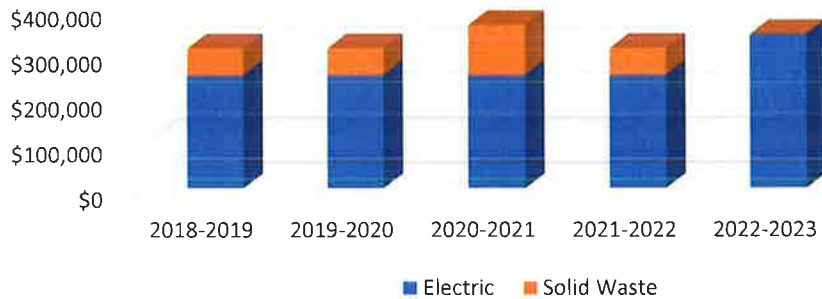
	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
9 th Cent Tax	\$18,530	\$25,000	\$25,000	\$25,000
6 th Cent Local Option Tax	140,261	\$135,709	\$130,709	\$152,492
5 th Cent New Local Option Tax	87,302	\$85,000	\$81,500	\$96,630
Communications Service Tax	101,045	\$103,500	\$103,500	\$146,977
Electric Utility Tax	222,000	\$250,000	\$380,000	\$380,000
Half Cent Sales Tax	320,446	\$279,290	\$279,290	\$388,840
Water Utility Tax	70,000	\$70,000	\$70,000	\$0
Natural Gas Tax	350	\$350	\$25	\$25
Propane Gas Tax	5,300	\$5,000	\$5,000	\$6,200
TOTAL	\$965,234	\$1,287,061	\$1,075,024	\$1,201,164

FRANCHISE REVENUES

(GENERAL FUND)

	2018-2019 Budgeted	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Projected
Electric Franchise	\$250,000	\$250,000	\$250,000	\$340,000
Solid Waste Franchise	60,000	60,000	\$111,000	\$0
TOTAL	\$310,000	\$310,000	\$361,000	\$340,000

Franchise Revenues



LICENSES & PERMITS

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Business (Occupational) License	\$6,000	\$ 4,000	\$10,000	\$4,562
Building Permits	325,000	\$ 250,000	\$409,000	\$351,000
Other Licenses/Fees/Permits	1,000	\$ 500	\$500	\$0
TOTAL	\$332,000	\$254,500	\$419,500	\$355,562

INTERGOVERNMENTAL REVENUES

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
CDBG GRAND	\$80,000			
Other Financial Asst-Federal Source			\$2,526,306	
JAG – Police GRAND	10,429			
DEO Planning GRAND	-			
Motor Fuel Tax (30%)	51,883	\$25,000	\$50,500	\$76,206
SRS – Sales Tax (70%)	121,059	\$49,241	\$120,000	\$177,813
Mobile Home Licenses	8,000	\$65,000	\$8,000	\$6,248
Alcoholic Beverage Licenses	1,500	\$25,000	\$1,500	\$1,500
Library Cooperative	25,000	\$1,500	\$25,000	\$25,500
Highway Maintenance Agreement	24,185	\$25,000	\$24,185	\$24,185
Traffic Signal Maintenance	10,583	\$24,185		
TOTAL	\$332,639	\$225,509	\$2,755,491	\$311,452

SERVICE CHARGE REVENUES

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Variances Fees	\$800	\$1,000		
Zoning Fees	800	\$5,000		\$11,000
Land Development Fees	-	\$5,000	\$5,000	\$15,000
Site Plan Review Fee	-	\$30,000	\$12,000	\$30,000
Lien Search Fee	2,000	\$2,000	\$4,000	\$4,000
Notary Fee	1,000	\$1,500	\$1,000	\$1,000
Tower Rental Proceeds	17,300	\$17,300		\$21,000
Administrative Service Fees				\$25,595
Public Records Request Fees				\$1,297
Election Fees				\$250
Traffic Signal Maintenance				\$12,000
Legacy Tree & Bench				\$3,000
Community Center Rental Proceeds	9,000	\$5,000	\$10,000	\$15,000
Community Center Attendant Fee	3,000	\$800	\$2,000	\$4,000
TOTAL	\$33,900	\$67,600.00	\$50,190	\$143,142

FINES AND FORFEITURES REVENUES

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Police Fines	\$20,000	\$10,000	\$5,936	\$5,500
Police Education	1,000	\$500	\$500	\$392
Police Investigations	-			
Violations of Local Ordinance	6,500			\$400
Judgement & Fines	-			
TOTAL	\$27,500	\$10,500	\$6,436	\$6,292

MISCELLANEOUS REVENUES

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
4 th of July Donations	\$8,500	\$5,000	\$5,000	\$5,000
Back 2 School Event				\$1,900
Toy Drive Donations	\$50			
Insurance Proceeds	3,000			
Depot Donations	250	\$250	\$250	\$250
Library Misc. Fees	8,500	\$6,500	\$6,500	\$6,500
Interest Income	-			
Misc. Income	-			
Misc. Revenue	16,000	\$3,500	\$3,500	\$3,500
Sale of Surplus Property	-			
TOTAL	\$36,300	\$15,250	\$15,250	\$15,250

RESTRICTED REVENUES AND OTHER FINANCING

(GENERAL FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Impact Fees – Fire Department		\$117,178	\$75,150	\$60,144
Impact Fees – Roads	287,000	\$41,500	\$550,100	\$624,889
Impact Fees – Recreation	-	\$45,650	\$35,100	\$193,857
Impact Fees – Library	36,400		\$90,150	\$52,089
Impact Fees – Police Services	-		\$70,100	\$9,487
Transportation/Infrastructure Reserve	300,000			
Transfer from Enterprise Fund	-	\$149,703	\$150,000	\$150,000
Unrestricted Reserves Transfer In	-	\$125,000	0	0
Fleet Financing – Operations	-	\$117,178	0	0
Fleet Financing – Fire Department	-		0	0
TOTAL	\$623,400	\$479,031	\$970,600	\$1,090,466

CHARGES FOR SERVICE

(ENTERPRISE FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Water Revenue	\$875,000	\$875,000	\$922,000	\$1,300,000
Water Utility Tax	-	-	\$85,000	
Water Impact Fees	124,068	\$95,000	\$260,100	\$431,103
Sewer Impact Fees	69,788		\$210,100	\$549,172
Sewer Revenues	600,000	\$680,000	\$680,000	\$815,000
Solid Waste Revenue	712,000	\$660,000	\$730,000	\$915,000
Stormwater Revenue	180,000	\$150,000	\$150,000	\$180,000
TOTAL	\$2,560,856	\$2,460,000	3,037,200	4,190,275

Charges for Services



IDLE CAPACITY REVENUES

(ENTERPRISE FUND)

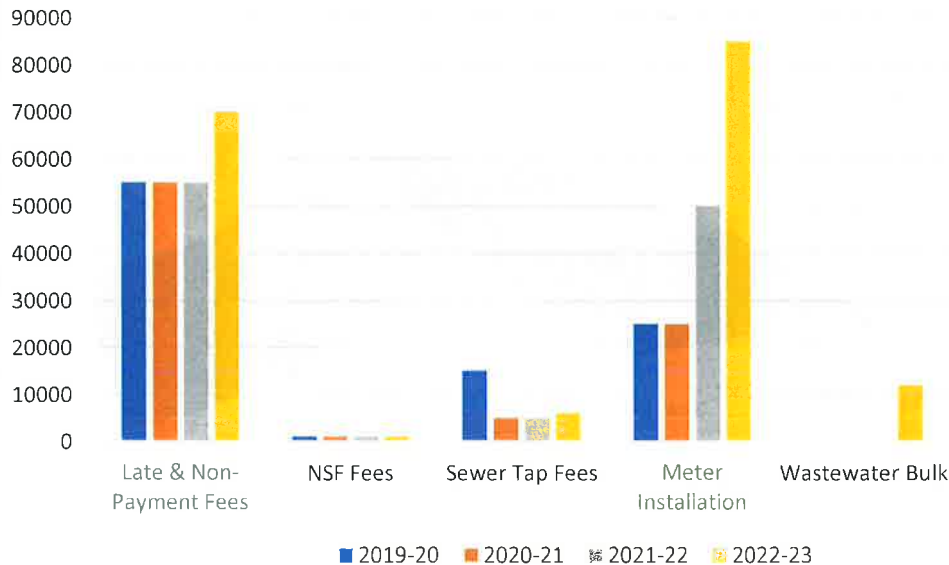
	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Water Idle Capacity Fees		-	-	\$24,786
Sewer Idle Capacity Fees		-	-	\$26,730
TOTAL		\$-	\$-	\$51,516

MISCELLANEOUS AND OTHER REVENUES

(ENTERPRISE FUND)

	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Projected
Late and Non-Payment Fees	\$55,000	\$55,000	\$55,000	\$70,000
NSF Fees	1,000	\$1,000	\$1,000	\$1,000
Sewer Tap Fees	15,000	\$5,000	\$5,000	\$6,000
Overages/Shortages	-			
Bad Debt Recovery	-			
Interest Income	-			
Meter Installation Fees	25,000	\$25,000	\$50,000	\$85,000
Adjustment Cleanup Account	-			
GRANT Funding	-			
Wastewater Bulk Svc	-			\$12,000
TOTAL	\$96,000	\$86,000	\$111,000	\$174,000

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 Resolution 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 21-22

- ✚ **Created new Sanitation Department**
- ✚ **ARPA dedication to infrastructure improvements**
- ✚ **Town Commission meetings-**
 - **23 Meetings**
 - **6 Worksheops**
 - **5 Budget Meetings**
- ✚ **Ordinances – 37**
- ✚ **Resolutions – 45**
- ✚ **Annexations – 6**

GOALS FOR FY 22-23

- ✚ **Infrastructure**
- ✚ **Code Compliance**
- ✚ **Economic Development Council**



TOWN COMMISSION

		Budgeted	Budgeted	Budgeted	Proposed
Acct #	Description	2020	2021	2022	2023
511-120	Salaries & Wages	\$ 25,200.00	\$ 25,200	\$ 25,200	\$ 25,200
511-210	Payroll Taxes	\$ 1,928.00	\$ 1,928	\$ 1,928	\$ 1,928.00
511-230	Health/Dental/Life Insurance	\$ -	\$ -	\$ -	\$ -
511-240	Worker's Comp	\$ 3,003.00	\$ 3,003	\$ 6,000	\$ 6,000
511-310	Professional Services	\$ -	\$ -	\$ 500	\$ 500
511-400	Travel & Training	\$ 7,000.00	\$ 7,000	\$ 6,000	\$ 12,000
511-410	Communication Service			\$ 100	\$ 100
511-413	Commication Services-Newspaper Ads	\$ 3,000.00	\$ 3,000	\$ 3,000	\$ 3,000
511-417	IT Services	\$ 8,100.00	\$ 8,100	\$ 8,100	\$ 12,135
511-425	Postage	\$ 100.00	\$ 100	\$ 100	\$ 100
511-440	Rent/Leases/Mortgages	\$ -	\$ -	\$ -	\$ -
511-450	Property & Liability Insurance	\$ 4,050.00	\$ 4,050	\$ 5,900	\$ 5,900
511-480	Promotional Activities	\$ 2,000.00	\$ 2,000	\$ 100	\$ 500
511-481	Christmas Dinner	\$ 2,500.00	\$ 2,500	\$ 2,500	\$ 3,500
511-482	Townwide Cleanup Event	\$ 500.00	\$ 500	\$ 500	\$ 1,000
511-483	Tree Board	\$ 10,000.00	\$ 10,000	\$ 10,000	\$ 11,250
511-485	Election	\$ -	\$ -	\$ 4,000	
511-490	Other Current Charges	\$ 1,500.00	\$ 1,500	\$ 650	\$ 650
511-510	Office Supplies	\$ 250.00	\$ 250	\$ 250	\$ 350
511-520	Operating Supplies	\$ 400.00	\$ 400	\$ 400	\$ 400
511-540	Dues & Subscriptions	\$ 3,600.00	\$ 3,600	\$ 4,000	\$ 4,000
511-640	Machinery & Equipment	\$ -	\$ -	\$ 2,040	
	Total Dept 511		\$ 73,131	\$ 81,468	\$ 88,713

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 service, 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 2021-22

- Hired a Town Planner
- Historic Depot renovation
- Implemented a Fire Assessment Special Fund Program
- Established a new sanitation department with new fleet
- Renovation to personnel manual
- Charter review
- Updated Code of Ordinance
- Reviewed & processed 120 boxes of records for Retention

GOALS FOR FY 2022-23

- 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
- Host training with town staff for new agenda management software & launch
- Obtain CMC certification-Clerk
- Enhance volunteerism & engage citizens by having more effective recruiting for board vacancies

Position Summary Schedule:

Fulltime Staff	4
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TOWN MANAGEMENT & ADMINISTRATION OFFICE

		Budgeted	Budgeted	Budgeted	Proposed
Acct #	Description	2020	2021	2022	2023
512-120	Salaries & Wages		\$ 135,500	\$ 161,840	\$ 206,634
512-140	Overtime		\$ 1,000	\$ 1,000	\$ 1,500
512-210	Payroll Taxes		\$ 15,736	\$ 11,511	\$ 15,922
512-220	Retirement Contributions		\$ -	\$ 11,250	\$ 11,250
512-230	Life, Health, Dental & Vision Ins		\$ 10,100	\$ 18,200	\$ 18,200
512-240	Wokers Comp		\$ 2,002	\$ 2,002	\$ 3,006
512-310	Professional Services		\$ 650	\$ 650	\$ 4,500
512-400	Travel & Training		\$ 2,000	\$ 2,000	\$ 3,000
512-417	IT Services		\$ 8,506	\$ 8,506	\$ 12,135
512-425	Postage		\$ 70	\$ 100	\$ 200
512-450	Property & Liability Insurance		\$ 2,300	\$ 3,518	\$ 4,518
512-460	Repairs & Maintenance		\$ 300	\$ 300	\$ 30
512-470	Copies & Printing		\$ -	\$ 200	\$ 300
512-480	Promotional Activities		\$ 500	\$ 800	\$ 800
512-490	Other Current Charges		\$ 400	\$ 500	\$ 500
512-510	Office Supplies		\$ 1,000	\$ 500	\$ 750
512-520	Operating Supplies		\$ 1,000	\$ 500	\$ 750
512-540	Dues & Subscriptions		\$ 600	\$ 1,000	\$ 1,500
512-640	Machinery & Equipment		\$ 345	\$ 1,500	\$ 2,100
			\$ -		
	Total Dept 512		\$ 182,009	\$ 225,877	\$ 287,595

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 2021-22

- ✚ Revamp the purchase order requisitions process
- ✚ Provided extensive training on accounting software
- ✚ GFOA Distinguished Budget Award recipient for FY 2020-21

GOALS FOR FY 2022-23

- ✚ 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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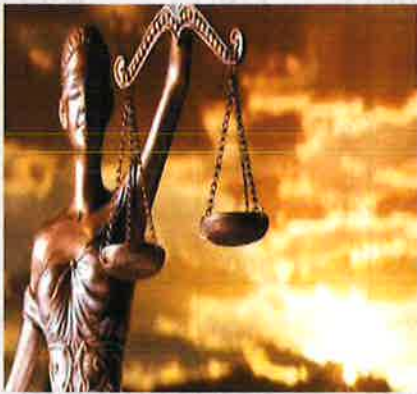


FINANCE AND ADMINISTRATION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
513-120	Salaries & Wages	\$ 86,749	\$ 121,100	\$ 80,000	\$ 97,500
513-140	Overtime	\$ -	\$ -	\$ 2,000	\$ 2,000
513-210	Payroll Taxes	\$ 4,250	\$ 6,528	\$ 7,525	\$ 7,612.00
513-220	Retirement Contributions	\$ -	\$ 1,800	\$ 2,250	\$ -
513-230	Life & Health Insurance	\$ 74	\$ 23,773	\$ 26,900	\$ 26,900
513-240	Workers Comp	\$ 325	\$ 750	\$ 2,500	\$ 2,500
513-310	Professional Services	\$ 200	\$ 1,000	\$ 1,000	\$ 25,000
513-320	Accounting & Auditing	\$ 42,500	\$ 42,500	\$ 58,130	\$ 42,500
513-400	Travel & Training	\$ -	\$ 1,000	\$ 500	\$ 500
513-417	IT Services	\$ 8,506	\$ 8,506	\$ 8,506	\$ 12,135
513-425	Postage	\$ -	\$ 400	\$ 300	\$ 300
513-431	Bank Service Charges	\$ -	\$ 500	\$ 1,200	\$ 2,500
513-440	Rent/Leases/Mortgages	\$ -	\$ -	\$ -	\$ -
513-450	Property & Liability Insurance	\$ 460	\$ 2,225	\$ 2,750	\$ 9,157
513-460	Repairs & Maintenance	\$ 750	\$ 500	\$ -	
513-465	Vehicle Chargeback (1)	\$ 250	\$ -	\$ -	
513-470	Copies & Printing	\$ 150	\$ -	\$ 200	\$ 200
513-490	Other Current Charges	\$ 50	\$ 345	\$ 500	\$ 250
513-510	Office Supplies	\$ 150	\$ 1,000	\$ 500	\$ 500
513-520	Operating Supplies	\$ 50	\$ 2,500	\$ 1,500	\$ 1,000
513-540	Dues & Subscriptions	\$ -	\$ 5,530	\$ 750	\$ 750
513-640	Machinery & Equipment	\$ -		\$ 2,000	
	Total Dept 513	\$ 144,464	\$ 219,957	\$ 207,011	\$ 231,304

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
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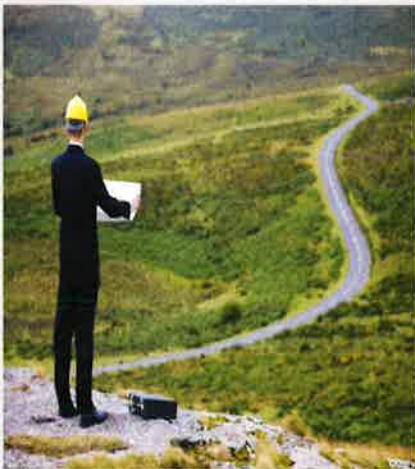
LEGAL SERVICES

		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2020	2022	2023
514-310	Attorney Charges	\$ 128,750	\$ 125,000	\$ 146,455	\$ 146,455
514-417	IT Services	\$ 8,506	\$ 5,963	\$ 8,506	\$ 12,135
514-490	Other Current Charges				
	Total Dept 514	\$ 137,256	\$ 130,963	\$ 154,961	\$ 158,590

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 polices, 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 2021-22

- 📌 Planning and Zoning Board – 9 meetings
- 📌 Update to city maps
- 📌 Development planning proces for all applications

GOALS FOR FY 2022-23

- 📌 Update Land Development Code for new cevelopment

Contracted & Professional Services

Services Provided	CFRPC
Annual Cost	\$50,000

Position Summary Schedule

Fulltime Staff	1
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PLANNING DIVISION

Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
515-120	Salaries & Wages		\$ -	\$ 52,000	\$ 70,000
515-210	Fica Taxes		\$ -	\$ 9,584	\$ 5,355.00
515-220	Retirement Contribution		\$ -	\$ -	\$ -
515-230	Life & Health Ins		\$ -	\$ 11,344	\$ 11,344
515-240	Workers' Comp		\$ -	\$ 5,500	\$ 5,500
515-310	Professional Services	\$ 200	\$ 200	\$ 200	\$ 200
515-313	Engineering Services	\$ 6,500	\$ 3,500	\$ 3,500	\$ 3,500
515-340	Contract Labor	\$ 57,500	\$ 72,500	\$ 40,000	\$ 50,000
515-413	Comm Svcs-News Paper Ads	\$ 1,500	\$ 3,000	\$ 3,500	\$ 3,500
515-417	IT Services	\$ 8,506	\$ 8,100	\$ 8,100	\$ 12,135
515-425	Postage		\$ 50	\$ 50	\$ 50
515-490	Other Current Charges		\$ 250	\$ 500	\$ 500
515-520	Operating Supplies		\$ 500	\$ 1,000	\$ 1,000
515-540	Dues & Subscriptions			\$ 500	\$ 500
515-640	Machinery & Equipment			\$ 1,500	\$ 1,500
	Total Dept 515	\$ 74,206	\$ 88,100	\$ 137,278	\$ 165,084

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 2021-22

- ✚ Completely renovated the air conditioning unit in the library.
- ✚ Painted the interior of Community Center
- ✚ Painted the interior of Main Street Center
- ✚ Repair the interior wall of Sherriff's Substation
- ✚ Installed a 16" footer to the Sherriff's Substation
- ✚ Prepped work for the renovation of Development Services Building

GOALS FOR FY 2022-23

- ✚ Install new gutters at Sherriff's Substation
- ✚ Exterior painting Development Services Building
- ✚ Exterior and interior painting Town Hall

Position Summary Schedule

Fulltime Staff	1
Parttime Staff	1

PUBLIC FACILITIES

Acct. #	Description	Budgeted	Budgeted	Budgeted	Projected
		2020	2021	2022	2023
519-120	Salaries & Wages	\$ 58,100	\$ 82,965	\$ 29,500	\$ 29,911
519-140	Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
519-210	Payroll Taxes	\$ 4,445	\$ 5,113	\$ 2,500	\$ 1,270
519-230	Life & Health Ins	\$ 770	\$ 23,052	\$ 8,990	\$ 4,000
519-240	Workers Comp	\$ 1,500	\$ 1,500	\$ 1,645	\$ 1,250
519-310	Professional Services	\$ 160	\$ 160	\$ 1,000	\$ 1,250
519-417	IT Services	\$ 8,506	\$ 8,506	\$ 8,506	\$ 12,135
519-430	Utility Services	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850
519-450	Property & Liability Insurance	\$ 4,500	\$ 4,500	\$ 5,990	\$ 10,000
519-460	Repairs & Maintenance	\$ 45,500	\$ 5,000	\$ 10,000	\$ 5,000
519-490	Other Current Charges	\$ 1,000	\$ 250	\$ 700	\$ 1,000
519-520	Operating Supplies	\$ 10,200	\$ 1,500	\$ 21,000	\$ 1,500
519-525	Transportation		\$ -	\$ 250	\$ -
519-640	Machinery & Equipment		\$ 35,000	\$ 200,000	\$ 25,000
519-751	Fleet Financing Contra		\$ 500	\$ -	
	Total Dept 519	\$ 141,531	\$ 174,896	\$ 296,931	\$ 98,166

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 Sheriff'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 2021-22

- ✚ New Sergeant came on this year
- ✚ Active shooter Staff training

GOAL FOR FY 2022-23

- ✚ Upgrades to Building
 - Floors
 - Roof
 - Gutters

Contracted & Professional Services

Services Provided	Annual Cost
Polk County Sherriff's Office	\$955,698

LAW ENFORCEMENT SERVICES

Acct. #	Description	Proposed 2020	Proposed 2021	Budgeted 2022	Proposed 2023
521-310	Professional Services		0.00	\$ 700.00	\$ 700.00
521-340	Contract Labor	\$ 882,918	\$ 882,918	\$ 936,959	\$ 955,698
521-417	IT Services	\$ 8,100	\$ 8,100	\$ 8,100	\$ 12,135
521-430	Utility Services	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,800
521-450	Property & Liability Insurance	\$ 3,423	\$ 3,423	\$ 3,423	\$ 9,000
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	\$ 3,000	\$ 3,000	\$ 63,000	\$ -
521-675	JAG Grant	\$ -	\$ -	\$ -	\$ -
	Total Dept 521	\$ 909,041	\$ 909,041	\$ 1,023,782	\$ 991,433

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 2021-22

- ✚ Hired Additional firefighters
- ✚ Started remodeling the firestation

GOALS FOR FY 2022-23

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

Fire Response Activity

Activity Type	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Fire	13	41	41	30
Medical	478	555	658	591
Hazardous conditions	20	22	11	14
Service Call	32	46	57	57
Good Intent	139	157	232	204
False Alarms	27	41	55	51
Special Incidents	2	2	2	1
Total	711	864	1056	948

FIRE PROTECTION SERVICES					
Acct. #	Description	Budgeted	Budget	Budget	Proposed
		2020	2021	2022	2023
102-522-120	Salaries & Wages	\$ 189,324	\$ 189,324	\$ 267,148	\$ 454,865.00
102-522-140	Overtime				
102-522-150	Stipends	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200.00
522-210	Payroll Taxes	\$ 14,483	\$ 14,483	\$ 14,483	\$ 35,348.00
522-230	Life & Health Ins	\$ 37,500	\$ 37,500	\$ 37,500	\$ 40,000.00
522-240	Workers Comp	\$ 12,694	\$ 12,694	\$ 12,694	\$ 13,329.00
522-310	Professional Services	\$ 5,800	\$ 3,000		\$ 4,300.00
522-340	Contract Labor-Dispatch Svcs	\$ 8,500	\$ 4,000	\$ 14,000	\$ 13,000.00
522-400	Travel & Training	\$ 3,500	\$ 8,352	\$ 8,352	\$ 4,000.00
522-410	Comm Svcs-Phones Land Lines		\$ 275	\$ 275	\$ 50.00
522-412	Comm Svcs-Email			\$ 75	
522-414	Comm Svcs-Alarm Monitor				\$ 400.00
522-415	Internet/Fiber Service			\$ 3,500	
522-417	IT Services	\$ 8,506	\$ 8,506	\$ 8,506	\$ 12,135.00
522-425	Postage	\$ 75	\$ 75	\$ 75	\$ 75.00
522-430	Utility Services	\$ 3,600	\$ 3,500	\$ 3,500	\$ 3,500.00
522-450	Property & Liability Insurance	\$ 10,400	\$ 11,400	\$ 11,400	\$ 11,970.00
522-460	Repairs & Maintenance	\$ 13,000	\$ 35,000	\$ 45,000	\$ 35,400.00
522-490	Other Current Charges		\$ 1,000	\$ 1,000	\$ 1,000.00
522-510	Office Supplies	\$ 200	\$ 200	\$ 200	\$ 300.00
522-520	Operating Supplies	\$ 12,000	\$ 20,000	\$ 20,000	\$ 4,500.00
522-522	Operating Supplies-Uniforms			\$ 6,000	\$ 9,500.00
522-525	Transportation	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000.00
522-540	Dues & Subscriptions	\$ 400	\$ 500	\$ 500	\$ 500.00
522-640	Machinery & Equipment	\$ 20,000	\$ 135,037	\$ 30,000	\$ 12,500.00
522-620	Building Improvements				\$ 60,000.00
522-900	FD Capital Lease	\$ 13,647	\$ 13,650	\$ 13,650	\$ 21,500.00
	Total Fire	\$ 364,829	\$ 511,696	\$ 511,058	\$ 751,372.00

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 2021-22

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

GOALS FOR FY 2022-23

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

Performance Measure

Performance Measures	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Total Permits Issued	376	2441	5071	844

Performance Measure	New Business	Renewals
Businesses Licenses Issued	11	211

Position Summary Schedule

Full Time Staff	3
Part Time Staff	1

BUILDING DEPARTMENT					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
524-120	Salaries & Wages		\$123,200.00	\$123,200.00	\$151,592
524-210	Payroll Taxes		\$9,584.00	\$9,584.00	\$11,597
524-220	Retirement Contributions		\$0.00	\$1,500.00	\$1,500
524-230	Life & Health Insurance		\$23,712.00	\$18,000.00	\$18,000
524-240	Workers Comp		\$3,400.00	\$5,500.00	\$5,500
524-310	Professional Services		\$600.00	\$2,000.00	\$2,000
524-340	Contract Labor		\$0.00	\$0.00	\$0
524-341	Building Plan Review		\$2,500.00	\$2,500.00	\$2,500
524-400	Travel & Training		\$7,500.00	\$2,500.00	\$2,500
524-415	Internet/Fiber Service	\$250.00	\$0.00	\$1,300.00	\$1,300
524-417	IT Services	\$500.00	\$8,505.00	\$8,505.00	\$12,135
524-425	Postage	\$ -	\$50.00	\$50.00	\$50
524-440	Rent/Leases/Mortgages	\$250.00	\$0.00	\$250.00	\$250
524-450	Property & Liability Insurance	\$400.00	\$1,800.00	\$2,990.00	\$2,990
524-460	Repairs & Maintenance	\$1,500.00	\$250.00	\$250.00	\$750
524-461	Repairs & Maintenance-Vehicles	\$250.00	\$500.00	\$500.00	\$500
524-465	Vehicle Chargeback (1)	\$ -	\$0.00	\$0.00	\$0
524-490	Other Current Charges	\$750.00	\$250.00	\$750.00	\$250
524-510	Office Supplies	\$725.00	\$1,000.00	\$1,000.00	\$1,000
524-520	Operating Supplies	\$1,500.00	\$1,500.00	\$3,500.00	\$1,500
524-525	Transportation	\$450.00	\$0.00	\$1,200.00	\$1,200
524-540	Dues & Subscriptions	\$0.00	\$0.00	\$1,500.00	\$1,500
524-621	Capital Outlay-Building			\$500,000.00	
524-640	Machinery & Equipment	\$0.00	\$0.00	\$56,436.00	\$15,000
	Total Dept 524	\$ 71,089	\$ 184,351	\$ 743,265	\$233,864

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 2021-22

- 👇 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 2022-23

- 👇 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	1
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CODE ENFORCEMENT					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
529-120	Salaries	\$ 35,885.00	\$35,000.00	\$57,620.00	\$69,030
529-140	Overtime	\$ 1,000.00	\$1,000.00	\$1,200.00	\$0
529-210	Payroll Taxes	\$ 2,745.00	\$2,745.00	\$4,600.00	\$5,281
529-220	Retirement		\$0.00	\$0.00	\$0
529-230	Life, Health, Dental & Vision Ins	\$ 1,640.00	\$1,640.00	\$5,040.00	\$8,100
529-240	Workers Comp	\$ 1,334.00	\$1,334.00	\$2,500.00	\$3,500
529-310	Professional Services	\$ 1,000.00	\$1,000.00	\$1,000.00	\$4,000
529-312	Special Magistrate	\$ 2,000	\$2,000.00	\$2,000.00	\$2,500
529-340	Contract Labor	\$ 26,400	\$26,400.00	\$0.00	
529-341	Contract Labor-Other		\$0.00	\$0.00	
529-400	Travel & Training		\$0.00	\$500.00	\$1,000
529-410	Communication Services-Phones		\$0.00	\$0.00	
529-414	Comm Srvcs-Alarm Monitoring			\$0.00	
529-415	Internet/Fiber Service			\$0.00	
529-417	IT Services	\$ 8,505	\$8,505.00	\$8,505.00	\$12,135
529-425	Postage	\$ 250	\$350.00	\$250.00	\$350
529-460	Repairs & Maintenance		\$0.00	\$500.00	\$500
529-465	Vehicle Chargeback (1)		\$0.00	\$0.00	
529-470	Copies & Printing		\$0.00	\$200.00	\$250
529-490	Other Current Charges	\$ 500	\$500.00	\$500.00	\$500
529-510	Office Supplies	\$ 200	\$200.00	\$400.00	\$400
529-520	Operating Supplies	\$ 500	\$500.00	\$500.00	\$500
529-525	Transportation		\$0.00	\$0.00	
529-540	Dues & Subscriptions	\$ 150	\$150.00	\$200.00	\$200
529-640	Machinery & Equipment		\$0.00	\$500.00	\$250
	Total Dept 529	\$ 82,109	\$ 81,324	\$ 86,015	\$108,496

STREETS & ROADS

The Streets Department is responsible for the safe movement of motor vehicle and pedestrian traffic through 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 2021-22

- ⬇ Replaced aged street signs
- ⬇ Phase I of sidewalk project on Lincoln Avenue
- ⬇ Repaved selected roads from priority list
 - Polk Avenue
 - Shephard Street
 - Lemon to Laura
 - Allen Avenue
 - 7th Street

GOALS FOR FY 2022-23

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

Position Summary Schedule

Full Time Staff	3
Part Time Staff	1

STREET DIVISION

		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
541-120	Salaries & Wages	\$ 99,192	\$ 111,060	\$ 120,000	\$ 154,710
541-140	Overtime	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000
541-210	Payroll Taxes	\$ 7,588	\$ 14,700	\$ 14,700	\$ 12,141
541-220	Retirement Contributions	\$ 2,620	\$ 2,620	\$ -	\$ -
541-230	Life & Health Insurance	\$ 47,290	\$ 33,000	\$ 33,000	\$ 33,000
541-240	Workers Comp	\$ 1,402	\$ 1,670	\$ 4,924	\$ 4,924
541-310	Professional Services	\$ 650	\$ 5,500	\$ 5,500	\$ 10,000
541-312	Engineering	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
541-400	Travel & Training	\$ 750	\$ 250	\$ 250	\$ 500
541-417	IT Services	\$ 8,100	\$ 8,506	\$ 8,506	\$ 12,135
541-430	Utility Services	\$ 85,000	\$ 75,000	\$ 75,000	\$ 60,000
541-450	Property & Liability Insurance	\$ 4,395	\$ 4,100	\$ 5,350	\$ 9,000
541-460	Repairs & Maintenance	\$ 40,000	\$ 500	\$ 40,000	\$ 40,000
541-461	Repairs & Maintenance-Vehicles	\$ 3,500	\$ 15,000	\$ 15,000	\$ 15,000
541-490	Other Current Charges	\$ 750	\$ 750	\$ 750	\$ 1,500
541-520	Operating Supplies	\$ 15,000	\$ 10,045	\$ 21,000	\$ 21,000
541-522	Operating Supplies-Uniforms			\$ 5,000	\$ 5,000
541-525	Transportation	\$ 12,500	\$ 2,500	\$ 2,500	\$ 2,500
541-540	Dues & Subscriptions	\$ 100	\$ 5,530	\$ 5,530	\$ 5,530
541-551	Membership Polk Transit	\$ 5,000	\$ 13,500	\$ 18,261	\$ 37,000
541-640	Machinery & Equipment	\$ 5,000	\$ 62,000	\$ 26,320	\$ 34,000
541-645	Lincoln Sidewalk Project 9th, 4th new local tax				\$ 125,000
	Total Dept 541	\$ 373,437	\$ 370,731	\$ 408,091	\$ 589,440

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 2021-22

- 👉 New Director with new vision for the future of department
- 👉 Increased events & participation
- 👉 Facility improvements
- 👉 Book locker for self service
- 👉 Book & inventory weeding completed

GOALS FOR FY 2022-23

- 👉 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

Position Summary Schedule

Full Time Staff	1
Part Time Staff	3

LIBRARY DIVISION

Acct. #	Description	Budgeted	Budgeted	Budgeted	Adopted
		2020	2021	2022	2023
571-120	Salaries & Wages	\$ 88,910	\$ 88,910	\$96,821.00	\$100,828
571-140	Overtime	\$ 250	\$ 100	\$0.00	\$0
571-210	Payroll Taxes	\$ 6,802	\$ 6,802	\$6,802.00	\$7,713
571-220	Retirement Contributions		\$ 1,911	\$0.00	\$0
571-230	Life & Health Insurance	\$ 38,782	\$ 38,782	\$10,000.00	\$20,000
571-240	Workers Comp	\$ 2,400	\$ 2,400	\$3,830.00	\$1,200
571-310	Professional Services	\$ 5,700	\$ 5,700	\$5,700.00	\$1,000
571-400	Travel & Training	\$ 250	\$ 250	\$250.00	\$250
571-410	Comm Srvcs-Phones Land Lines		\$ 700	\$700.00	\$900
571-415	Internet/Fiber Service		\$ 250	\$250.00	\$250
571-425	Postage	\$ 50	\$ 50	\$50.00	\$50
571-430	Utility Services	\$ 12,000	\$ 12,000	\$12,000.00	\$12,000
571-450	Property & Liability Insurance	\$ 5,920	\$ 5,920	\$7,192.00	\$9,200
571-460	Repairs & Maintenance	\$ 500	\$ 500	\$600.00	\$1,000
571-470	Copies & Printing		\$ 500	\$500.00	\$500
571-480	Promotional Activities	\$ 500	\$ 500	\$500.00	\$500
571-490	Other Current Charges	\$ 500	\$ 500	\$500.00	\$500
571-510	Office Supplies	\$ 750	\$ 750	\$750.00	\$750
571-520	Operating Supplies	\$ 3,300	\$ 3,300	\$3,300.00	\$2,000
571-540	Books	\$ 3,500	\$ 3,500	\$3,500.00	\$5,000
571-541	Dues & Subscriptions	\$ 525	\$ 345	\$1,200.00	\$1,200
571-550	Books Audio	\$ 1,000	\$ 1,000	\$1,000.00	\$0
571-555	Books DVD	\$ 2,400	\$ 2,500	\$2,500.00	\$0
571-640	Machinery & Equipment	\$ 7,600	\$ -	\$8,000.00	\$3,500
571-660	Books Pub & Library Material	\$ 500	\$ 500	\$500.00	\$2,600
571-670	Programming	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000
	Total Dept 571	\$ 183,139	\$ 178,670	\$ 167,445	\$171,941

PARKS & RECREATIONAL

The Dundee Parks & Recreational Department is responsible for the grounds maintenance, irrigation, and improvements 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 2021-22

- 👇 Several improvements were made to Henderson Park equipment
- 👇 Installed a fence around liftstation at Henderson Park
- 👇 Painted a beautiful mural image on the new fence at Henderson Park
- 👇 Trees were planted at Lake Marie Park
- 👇 Landscaping & painting at Lake Marie Park
- 👇 Walking trail was added to connect Central Park (County Park) with Lake Marie Park

GOALS FOR FY 2022-23

- 👇 Fence at Lake Marie Park
- 👇 Splash Pad Park to replace 4th Street Park



Position Summary Schedule

Full Time Staff	3
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PARKS & RECREATION DIVISION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
572-120	Salaries & Wages	\$ 21,840	\$ 68,545	\$ 72,932.00	\$ 88,151
572-140	Overtime	\$ 100	\$ 100	\$ 1,300.00	\$ 1,300
572-210	Payroll Taxes	\$ 1,671	\$ 4,176	\$ 4,176.00	\$ 6,843
572-230	Life & Health Insurance	\$ 11,659	\$ 30,500	\$ 30,500.00	\$ 25,500
572-240	Workers Comp	\$ 931	\$ 1,850	\$ 3,100.00	\$ 6,210
572-310	Professional Services	\$ 400	\$ 1,000	\$ 9,000.00	\$ 9,000
572-400	Travel & Training	\$ 300	\$ 300	\$ 300.00	\$ 300
572-417	IT Services	\$ 8,100	\$ 8,506	\$ 8,506.00	\$ 12,135
572-425	Postage	\$ 50	\$ 50	\$ 50.00	\$ 50
572-430	Utility Services	\$ 29,000	\$ 29,000	\$ 29,000.00	\$ 29,000
572-450	Property & Liability Insurance	\$ 11,631	\$ 3,500	\$ 7,689.00	\$ 9,200
572-459	Repairs & Maintenance-Vehicles	\$ 500	\$ 2,000	\$ 2,000.00	\$ 2,200
572-460	Repairs & Maintenance	\$ 19,250	\$ 15,000	\$ 15,000.00	\$ 15,000
572-461	Lakes Maintenance	\$ 2,000	\$ 5,000	\$ 6,500.00	\$ 6,500
572-480	Promotional Activites	\$ -	\$ -	\$ 2,500.00	\$ 500
572-490	Other Current Charges	\$ 345	\$ 2,500	\$ 2,500.00	\$ 2,500
572-510	Office Supplies	\$ 200	\$ 200	\$ 325.00	\$ 325
572-520	Operating Supplies	\$ 2,500	\$ 5,000	\$ 5,000.00	\$ 2,500
572-521	Landscaping Supplies	\$ 5,530	\$ 2,500	\$ 2,500.00	\$ 2,500
572-522	Operating Supplies-Uniforms			\$ 925.00	\$ 1,500
572-525	Gas & Oil	\$ 6,500	\$ 5,500	\$ 5,500.00	\$ 5,500
572-540	Dues & Subscriptions	\$ 45	\$ 45	\$ 100.00	\$ 100
572-640	Machinery & Equipment -1K	\$ 7,500		\$ 224,500.00	\$ 1,500
572-642	Machinery & Equipment (used stage)				\$ 70,000
	Total Dept 572		\$ 230,922	\$ 233,903.00	\$ 298,314

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 Maraget Kampsen, a prominent resident and supporter of the Depot Museum.



HIGHLIGHTS FOR FY 2021-22

- 👉 Inside/Outside renovation
- 👉 Reorganized & new display of collections

GOALS FOR FY 2022-23

- 👉 To build the volunteer network to promote the museum and its activities
- 👉 Coordinate gatherings on property

Position Summary Schedule

Parttime Staff	1
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DUNDEE HISTORIC DEPOT					
Acct. #	Description	Budget	Budget	Budget	Proposed
		2020	2021	2022	2023
573-120	Salaries & Wages	\$ 6,749	\$ 6,749	\$ 6,749	\$ 8,736
573-210	Payroll Taxes	\$ 516	\$ 516	\$ 482	\$ 668.00
573-240	Workers Comp	\$ 325	\$ 325	\$ 600	\$ 600
573-310	Professional Services	\$ 200	\$ 200	\$ 200	\$ 200
573-417	IT Services	\$ 8,506	\$ 8,506	\$ 8,100	\$ 12,135
573-430	Utilities Services Depot	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,500
573-450	Property & Liability Insurance	\$ 460	\$ 460	\$ 766	\$ 766
573-460	Repairs & Maintenance	\$ 750	\$ 750	\$ 2,000	\$ 3,000
573-465	Lawn Services	\$ -	\$ -	\$ 1,100	\$ 1,100
573-480	Promotional Activities	\$ 250	\$ 250	\$ 250	\$ 250
573-490	Other Current Charges	\$ 150	\$ 150	\$ 1,200	\$ 1,200
573-510	Office Supplies	\$ 50	\$ 50	\$ 80	\$ 80
573-520	Operating Supplies	\$ 150	\$ 150	\$ 500	\$ 500
573-540	Dues & Subscriptions	\$ 50	\$ 50	\$ 150	\$ 50
573-640	Building Restoration			\$ 120,000	
	Total Dept 573	\$ 20,730	\$ 20,730	\$ 145,677	\$ 32,785

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
- 4th of July Celebration



HIGHLIGHTS FOR FY 2021-22

- Added new programs within the Town
- Incorporated live band for Independence Day event
- Incorporated the First “Night Christmas Parade”
- First Back 2 School Bookbag Drive

GOALS FOR FY 2022-23

- Add more participation to community events
- Add movies in the park
- Add additional school partnerships



SPECIAL EVENTS

		Budgeted	Budgeted	Proposed	Proposed
Acct. #	Description	2020	2021	2022	2023
574-417	IT Services	\$ 8,506	8,506.00	\$ 8,506	\$ 12,135
574-470	Copies & Printing			\$ 500	\$ 1,000
574-480	Promotional Activities	\$ 1,000	1,000.00	\$ 1,000	\$ 1,000
574-520	Operating Supplies			\$ 1,500	\$ 1,500
574-526	B2School Event			\$ 2,500	\$ 3,500
574-527	MLK Parade				\$ 1,500
574-528	Juneteenth				\$ 1,500
574-530	Fall Festival/Rolling Coals on the Ridge	\$ 1,500	1,500.00	\$ 3,000	\$ 3,000
574-531	Christmas Parade	\$ 10,000	10,000.00	\$ 8,500	\$ 8,500
574-532	Easter	\$ 1,500	1,500.00	\$ 2,000	\$ 2,000
574-533	Movie in the Park		0.00	\$ 5,000	\$ -
574-534	Christmas Dinner		5,000.00	\$ 5,000	\$ 7,500
574-535	4th of July	\$ 20,000	15,000.00	\$ 21,000	\$ 21,000
574-538	Toy Drive- Christmas	\$ 500	500.00	\$ 500	\$ 1,000
574-640	Machinery & Equipment				\$ 10,000
	Total Dept 574	\$ 43,006	\$ 43,006	\$ 59,006	\$ 75,135

ENTERPRISE FUNDS

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SANITATION – SOLID WASTE

HIGHLIGHTS FOR FY 2021-22

- ✚ The Town begun it Sanitation / Recycle Department
- ✚ Completed contract negotiations with Republic Services for Commerical Services
- ✚ Leased two (2) Sanitation Vehicles
- ✚ Completed a series of Recycle Educational Effects/Program

GOALS FOR FY 2022-23

- ✚ 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
- ✚ Lease a 3rd Sanitation Truck



Keep Recyclables:



1. EMPTY

NO FOOD OR MINIMAL
FOOD RESIDUE.



2. DRY

NO LIQUIDS REMAINING.



3. LOOSE

DO NOT BAG
RECYCLABLES.

SANITATION DIVISION					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
534-120	Salaries & Wages				\$ 154,710
534-140	Overtime				\$ 4,000
534-210	Payroll Taxes				\$ 12,141.00
534-220	Retirement Contributions				\$ -
534-230	Life & Health Insurance				\$ 60,000
534-240	Workers Comp				\$ 4,924
534-310	Professional Services				\$ 10,000
534-312	Engineering				\$ 2,500
534-340	Contract Labor			\$ 565,000	\$ 420,000
534-400	Travel & Training				\$ -
534-417	IT Services				\$ 12,135
534-425	Postage			\$ 1,500	\$ 1,500
534-430	Utility Services				\$ 6,950
534-440	Rent/Leases/Mortgage				
534-450	Property & Liability Insurance				\$ 2,000
534-460	Repairs & Maintenance				\$ 10,000
534-461	Repairs & Maintenance-Vehicles				\$ 5,000
534-470	Copies & Printing				\$ 3,000
534-490	Other Current Charges				\$ 1,500
534-510	Office Supplies				\$ 250
534-520	Operating Supplies				\$ 38,000
534-522	Operating Supplies-Uniforms				\$ 5,000
534-525	Transportation				\$ 30,000
534-540	Dues & Subscriptions				\$ 250
534-640	Machinery & Equipment				
534-645	Capital Assets				
534-711	Capital Lease				\$ 194,412
	Total Dept 534	\$ -	\$ -	\$ 566,500	\$ 978,272



WATER UTILITIES

WATER UTILITIES

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-based 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 inquiries, problems and request from customers.
- Maintain the distribution system, fire hydrants and water meters.

HIGHLIGHTS FOR FY 2021-2022

- ✚ Added two (2) fulltime Operators
- ✚ Added the recirculations pump
- ✚ Completed an internal local potable water connections with a neighboring city
- ✚ Finalized our participation in the Polk Regional County Water Cooperative
- ✚ Renewed the 10 year water permit

GOALS FOR FY 2022-23

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



Position Summary Schedule

Full time Staff	7
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PUBLIC UTILITIES - WATER DIVISION					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
533-120	Salaries & Wages	\$ 301,829	\$ 253,905	\$ 278,845	\$ 301,829
533-140	Overtime	\$ 15,000	\$ 7,600	\$ 10,000	\$ 15,000
533-120	Payroll Taxes	\$ 23,000	\$ 14,438	\$ 23,000	\$ 24,237.00
533-220	Retirement Contributions	\$ 2,500	\$ 6,192	\$ 2,500	\$ 2,500
533-230	Life & Health Insurance	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
533-240	Worker's Comp	\$ 4,400	\$ 2,403	\$ 2,403	\$ 4,400
533-310	Professional Services	\$ 2,500	\$ 1,300	\$ 1,300	\$ 2,500
533-313	Engineering	\$ 60,000	\$ 50,000	\$ 60,000	\$ 60,000
533-315	Sampling	\$ 6,000	\$ 5,000	\$ 6,000	\$ 6,000
533-340	Contract Labor	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
533-400	Travel & Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
533-414	Comm. Svcs - Alarm Monitoring		\$ -	\$ 3,000	\$ 3,000
533-416	Software Annual Maintenance		\$ -	\$ -	\$ 10,000
533-417	IT Services		\$ 8,406	\$ 8,100	\$ 12,135
533-425	Postage		\$ 500	\$ 500	\$ 500
533-430	Utility Services		\$ 75,000	\$ 75,000	\$ 90,000
533-440	Rent/Leases/Mortgage		\$ 500	\$ -	\$ 12,900
533-450	Property & Liability Insurance		\$ 9,000	\$ 15,000	\$ 30,000
533-460	Repairs & Maintenance		\$ 145,000	\$ 80,000	\$ 136,000
533-461	Repairs & Maint-Water Pumps		\$ -	\$ 10,000	\$ 10,000
533-462	Repairs & Maint-Vehicles		\$ 345	\$ 60,000	\$ 40,000
533-470	Copies & Printing		\$ 2,500	\$ 2,500	\$ 2,500
533-490	Other Current Charges		\$ 5,530	\$ 5,500	\$ 3,000
533-510	Office Supplies		\$ 1,000	\$ 1,000	\$ 1,000
533-520	Operating Supplies		\$ 70,000	\$ 15,000	\$ 30,000
533-521	Operating Supplies-Chemicals		\$ 22,000	\$ 22,000	\$ 25,000
533-533	Operating Supplies-Uniforms		\$ 1,500	\$ 1,500	\$ 2,500
533-525	Gas & Oil			\$ 6,500	\$ 6,500
533-540	Dues & Subscriptions			\$ 7,500	\$ 7,500
533-630	Improvements other than Building			\$ 190,000	
533.633	American Care Act			\$ 2,000,000	\$ 2,000,000
533-640	Machinery & Equipment			\$ 222,000	\$ 422,000
533-711	Capital Lease Payments				\$ 8,600
	Total Dept 533			\$ 3,210,148	\$ 3,370,601



SEWER

SEWER

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 Protections 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 alarms system reports problems direction to the utility crew.

HIGHLIGHTS FOR FY 2021-2022

- ✚ 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 2022-2023

- ✚ 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					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
535-120	Wages & Salaries	\$ 74,407	\$ 84,407	\$ 135,000	\$ 150,000
535-140	Overtime	\$ 3,500	\$ 3,500	\$ 3,500	\$ 5,000
535-210	Payroll Taxes	\$ 5,960	\$ 6,548	\$ 6,548	\$ 11,858
535-220	Retirement Contributions	\$ 3,545	\$ 3,545	\$ 3,544	\$ 3,544
535-230	Life & Health Insurance	\$ 25,314	\$ 25,314	\$ 25,314	\$ 26,000
535-240	Workers' Comp	\$ 1,665	\$ 1,665	\$ 1,402	\$ 10,800
535-310	Professional Services	\$ 26,000	\$ 26,000	\$ 35,000	\$ 47,500
535-313	Engineering	\$ 1,250	\$ 1,250	\$ 2,500	\$ 10,000
535-315	Sampling	\$ 7,500	\$ 7,500	\$ 11,500	\$ 12,000
535-341	Sludge Removal	\$ 35,000	\$ 35,000	\$ 35,000	\$ 100,000
535-400	Travel & Training	\$ 750	\$ 750	\$ 650	\$ 1,000
535-416	Software				\$ 10,000
535-417	IT Services	\$ 12,656	\$ 12,656	\$ 8,100	\$ 12,135
535-425	Postage	\$ 4,000	\$ 4,000	\$ 5,400	\$ 5,400
535-430	Utilities	\$ 58,500	\$ 58,500	\$ 65,000	\$ 85,000
535-440	Rent/Leases/Mortgages	\$ 50	\$ 50	\$ 50	\$ 50
535-450	Property & Liability Insurance	\$ 11,200	\$ 7,500	\$ 15,000	\$ 10,000
535-460	Repairs & Maintenance	\$ 200,000	\$ 350,000	\$ 150,000	\$ 150,000
535-461	Repairs & Maintenance-Vehicles	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
535-490	Other Current Charges	\$ 250	\$ 250	\$ 500	\$ 500
535-510	Office Supplies	\$ 150	\$ 100	\$ 150	\$ 150
535-520	Operating Supplies	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
535-521	Operating Supplies-Chemicals	\$ 10,000	\$ 10,000	\$ 1,500	\$ 7,000
535-522	Operating Supplies-Uniforms	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500
535-525	Gas & Oil	\$ 5,000	\$ 4,000	\$ 2,500	\$ 4,000
535-540	Dues & Subscriptions	\$ 750	\$ 500	\$ 1,000	\$ 1,000
535-630	Improvements Other Than Bldg	\$ -	\$ -	\$ 350,000	\$ 210,000
535-633	American Care Act	\$ -		\$ 526,306	\$ 526,306
535-640	Machinery & Equipment	\$ 35,000	\$ 51,400	\$ 290,600	\$ 291,000
	Total Dept 535	\$ 543,947	\$ 713,934	\$ 1,702,064	\$ 1,716,243



STORMWATER

HIGHLIGHTS FOR FY 2021-22

- ✚ Purchased new equipment such as mower, jon boat, grapple truck to help manage the needs of this department
- ✚ Additional staff
- ✚ Manage the lakes more efficiently

GOALS FOR FY 2022-23

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



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 laskes, 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.



Position Summary Schedule

Full Time Staff	2
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PUBLIC UTILITIES - STORMWATER MANAGEMENT

Acct. #	Description	Budget	Budget	Budget	Proposed
		2020	2021	2022	2023
538-120	Salaries & Wages	\$ -	\$ 34,000.00	\$ 78,652.00	\$ 87,758
538-140	Overtime	\$ -	\$ 500.00	\$ 2,500.00	\$ 2,500
538-210	Payroll Taxes	\$ -	\$ 2,720.00	\$ 4,720.00	\$ 6,905
538-220	Retirement Contributions	\$ -	\$ 1,300.00	\$ 500.00	\$ 901
538-230	Life & Health Insurance	\$ -	\$ 12,000.00	\$ 25,000.00	\$ 26,000
538-240	Workers Compensation	\$ 401	\$ 1,151.00	\$ 15,000.00	\$ 10,000
538-310	Professional Fees	\$ 10,000	\$ 10,000.00	\$ 38,000.00	\$ 22,000
538-313	Engineering	\$ 21,000	\$ 21,000.00	\$ 25,000.00	\$ 1,500
538-400	Travel & Training	\$ 150	\$ 150.00	\$ 150.00	\$ 600
538-410	Comm Svcs-Phones Land Lines		\$ -	\$ -	\$ -
538-411	Comm Svcs-Cell Phones		\$ -	\$ -	\$ -
538-417	IT Services	\$ 5,955	\$ 8,506.00	\$ 8,506.00	\$ 12,135
538-450	Property & Liability Insurance	\$ 816	\$ 816.00	\$ 1,300.00	\$ 1,300
538-460	Repairs & Maintenance	\$ 15,000	\$ 15,000.00	\$ 5,000.00	\$ 5,000
538-461	Repairs & Maint-Vehicles	\$ 1,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000
538-520	Operating Supplies	\$ 2,450	\$ 750.00	\$ 750.00	\$ 800
538-521	Operating Supplies-Uniforms			\$ 550.00	\$ 550
538-523	PCI Workers	\$ 88,000			
538-525	Transportation		\$ -	\$ -	\$ 4,000
538-540	Dues & Subscriptions	\$ 5,000	\$ 1,000.00	\$ 1,000.00	\$ 150
538-640	Machinery & Equipment		\$ -	\$ 112,000.00	\$ 25,000
	Total Dept 538	\$ 149,772	\$ 109,893.00	\$ 319,628.00	\$ 208,099

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NON-DIVISIONAL BUDGETS

GENERAL FUND NON-DEPARTMENTAL EXPENSES					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
593-250	Unemployment Compensation		\$ 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
593-810	Contribution Chamber of Commerce				
593-817	Donations				
	Total Dept 593		\$ 60,000	\$ 60,000	\$ 55,000

ENTERPRISE FUND NON-DEPARTMENTAL					
		Budgeted	Budgeted	Budgeted	Proposed
Acct. #	Description	2020	2021	2022	2023
593-720	IT Support				
593.251	Tuition Assistance	\$ 12,000	\$ 5,000	\$ 5,000	\$ -
593-521	Hurricane Recovery				
595-533	Contingency	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
595-640	Technology Aquisitons	\$ 4,000	\$ -	\$ -	\$ -
595-650	Bad Debts Expense				
595-700	Interfund Transfers	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000
	Total Dept 595	\$ 191,000	\$ 180,000	\$ 180,000	\$ 200,000

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 2022-2023 FISCAL YEAR which are accounted for in the Capital Projects/Outlay Budgets for the General and Enterprise Funds.

A.	B	C	E	H	I	J	K	L	M	
2023-2027 CIP (10-11-22)										
		Description	Funding Sources	Total 2022-2027 CIP	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	Comments
1	Water - Facilities	WP #1 (Riner) Replace/Repairs to Structure; New Operations Building w/Electrical, Instrumentation & Controls, Restrooms, 250,000 gallon ground storage tank; and design and engineering	Grant/SRF	\$ 950,000	\$ 950,000					Riner Water Plant was built in . Major upgrades are necessary to the building , electrical, chlorine tank and SCADA monitoring system. There are no bathrooms- for staff.
2			Impact Fees	\$ 458,000	\$ 458,000					WH Connection to RinerPlant Ground Storage Tank
3			Revenues	\$ 25,000	\$ 25,000					WP has been off line - no back up alarms to alert staff
4			Revenues	\$ 15,000	\$ 15,000					Separating 2 wells (600&1200) on same Chlorine Pump Preliminary/final designs, permitting, evaluation of facility, blending, storage, pumping equipment, chemical, electrical and controls upgrades
5		PRWC Engineering & Design for Brackish Water Supply & Ground Storage Tank at Hickory Walk Water Plant	Impact Fees	\$ 500,000	\$ 500,000					PRWC Project Construction (750,000 Tank, High Service Pumps, Chlorine, Electrical Switch gear, VFD, Auto Transfer Switch, plant modifications, and generator)
6		WP #2 - PRWC Alternative Water Supply (Brackish), 1MG Ground Storage Tank (GST), Electrical w/Building, Instrumentation & Controls, Flow Meter Station, Above Ground Injection Station to be included as PRWC Plant Upgrades)	Impact Fees	\$ 5,269,000			\$ 3,050,000	\$ 2,269,000		Software and Licensing Renewal
7		WP #2 -Adding/Updates to Instrumentation & Controls and Programming Software	Revenues	\$ 40,000	\$ 40,000					After GST regulatory inspection, Town required to rehabilitate the internal piping, etc. of the storage tank due to excessive corrosion
8		WP#1 & WP#2 Ground Storage Tank Internal Corrosion Repairs and Internal Pipe Replacement	Revenues	\$ 780,000	\$ 780,000					Assumes interest only WFLA (2032) and line of credit (2027), EDEP debt start in 2025
9		PRWC Annual Capital Payments	Revenues	\$ 1,260,626	\$ 1,062	\$ 108,352	\$ 305,880	\$ 308,018	\$ 537,314	Mixers to keep water mixing in the tank
10		WP #1 & WP #2 addition of Mixers to Ground Storage Tanks (WP#1 & WP#2)	Grant/SRF	\$ 350,000			\$ 175,000	\$ 175,000		Recommendation by UCF study
11		Hickory Walk Secondary Recirculation Pump- Filtration System TTHM	Impact Fees	\$ 350,000		\$ 175,000	\$ 175,000			Sub-Total Facilities
12		Total Water - Facilities		\$ 9,997,626	\$ 2,269,062	\$ 783,352	\$ 3,655,880	\$ 2,752,018	\$ 537,314	
13		Water Distribution - Infrastructure								
14		Water Line Replacement Town-Wide 2" (See List)	SRF - Debt	\$ 3,775,000	\$ 300,000	\$ 775,000	\$ 900,000	\$ 900,000	\$ 900,000	3" Streets/Alleys/Asbestos = 21,071 feet or 3.99 miles
15		Water Main Extensions (N. Scenic Highway from Mabel Loop to Stainaker)	Impact Fees	\$ 850,000			\$ 350,000	\$ 500,000		7,192 linear feet
16		Water Line Looping (East of Lake Marie & NW of Dundee Ridge Middle School)	SRF - Debt	\$ 690,000	\$ 365,000	\$ 325,000				5,060 linear feet
17		Meter Change out to AMI Meters (Turn On/Off program, gated, dogs)	Revenues	\$ 175,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	Purchases about 87 meters each year
18		16" Water Line (Mabel Loop Road)	Impact Fees	\$ 900,000				\$ 400,000	\$ 500,000	5,364 linear feet
19		Total Water - Infrastructure		\$ 6,390,000	\$ 700,000	\$ 1,135,000	\$ 1,285,000	\$ 1,835,000	\$ 1,435,000	Sub-Total - Infrastructure
20		Water Plant - Miscellaneous								
21		Update Water Master Plan	Revenues	\$ 80,000	\$ 80,000					Verify water system weaknesses, needs, expansions, Renewals and upgrades of operating software
22		WP #1 and WP #2 Software and SCADA Systems Renewals/Adds/Upgrades	Revenues	\$ 85,000	\$ -	\$ 85,000				Investment in assets with continued maintenance
23		Maintenance/Repair/Replace variable speed Pumps at Water Plant #1	SRF - Debt	\$ 300,000	\$ 150,000	\$ 150,000		\$ 150,000		Investment in assets with continued maintenance
24		Maintenance/Repair/Replace variable speed Pumps at Water Plant #2	SRF - Debt	\$ 400,000	\$ -	\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000	Investment in assets with continued maintenance
25		Replace Aerator Trays @ WTP #1 & WTP #2	SRF - Debt	\$ 200,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Investment in assets with continued maintenance
26		Rehabilitate Wells # 3,4,6,7,8	SRF - Debt	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	WP#1/WP#2 ground storage tanks be inspected in 3 yr.
27		WP #1 and WP #2 Water Tank Inspections (Every 3 Years)	Revenues	\$ 7,000	\$ -	\$ -	\$ 7,000			Accumulation of specified number gallon-modify permit
28		Transitional Wells/Modify Consumptive Use Permit (CUP)	Impact Fees	\$ 50,000	\$ 50,000					SFWMD requested closure of Well 1 in two years.
29		New Well for Transiential Water Supply Management (DID1- new location)	Impact Fees	\$ 550,000			\$ 300,000	\$ 250,000		New Lines to serve new customers quickly
30		2000 LF of Water Lines to Serve New Customers	Impact Fees	\$ 250,000	\$ 250,000					Sub-Total - Miscellaneous
31		Total Water - Miscellaneous		\$ 2,222,000	\$ 380,000	\$ 435,000	\$ 507,000	\$ 600,000	\$ 300,000	
32		Total Water Projects (for Plants)		\$ 18,609,626	\$ 3,349,062	\$ 2,353,352	\$ 5,447,880	\$ 5,187,018	\$ 2,272,314	Total Water Projects (for Plants)

A	B	C	E	H	I	J	K	L	M
	Description	Funding Sources	Total CIP	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	Comments
43									
44									
45									
46	Update Wastewater Master Plan	Revenues	\$ 100,000	\$ 100,000					Identify system bottlenecks with modeling, flows, info
47	Storage Building	Revenues	\$ 35,000		\$ 35,000				Storage Area for various items.
48	Roof Over Chlorine Contact Chamber	Revenues	\$ 15,000	\$ 15,000					Shading installed over chambers to save chlorine evap
49	Instrumentation & Controls/New Scada Alarms Upgrades WWTP	Revenues	\$ 35,000	\$ 35,000					Addition of Scada monitoring system and alarms.
50	Headworks Expansion	Impact Fees	\$ 600,000				\$ 300,000	\$ 300,000	New growth expansion
51	Wastewater Filters Expansion	Impact Fees	\$ 500,000				\$ 500,000	\$ 500,000	New growth expansion
52	Expansion New Clarifier/Rehab Existing Tank for Backup	Impact Fees	\$ 800,000				\$ 800,000	\$ 800,000	New growth expansion
53	Sludge Design & Improvements	Impact Fees	\$ 500,000				\$ 500,000	\$ 500,000	New growth expansion
54	Wastewater Tank Coatings	Revenues	\$ 25,000	\$ 25,000					Investment in existing asset to increase Useful Life
55	Implement Pre-Treatment/Fats Oils & Grease Program (FOG) Study	Revenues	\$ 25,000	\$ 25,000					Implement a FOG program to fats remove from lines
56	Total Wastewater - Infrastructure	Revenues	\$ 2,635,000	\$ 200,000	\$ 35,000		\$ 300,000	\$ 2,100,000	Sub-Total - Infrastructure
57									
58	Wastewater - Miscellaneous								
59	Septic Tank Elimination Project - Construction of New Sanitary Sewer Lines	Grant - SRF	\$ 2,600,000		\$ 800,000	\$ 500,000	\$ 800,000	\$ 500,000	Replacement of septic tanks with town sewer system
60	Asset Management Software Program (Water & Wastewater)	Revenues	\$ 60,000	\$ 60,000					HB 53 state law that requires completion of a 20-year needs analysis by WW service providers.
61	Waste/Cutter/Sludge Pumps (6" Pumps and 6" lines) for WW Tank Maintenance	Revenues	\$ 8,000	\$ 8,000					Pump that cuts and still pumps to take tankage offline
62	Larger Crane & Truck	Revenues	\$ 160,000		\$ 160,000				Larger crane to reach areas at WWTP
63	Total Wastewater - Miscellaneous	Revenues	\$ 2,828,000	\$ 68,000	\$ 960,000	\$ 500,000	\$ 800,000	\$ 500,000	Sub-Total - Miscellaneous
64									
65			\$ 5,463,000	\$ 268,000	\$ 995,000	\$ 500,000	\$ 1,100,000	\$ 2,600,000	Total
66									
67	Utilities Maintenance - Infrastructure								
68	Pole Barn for Equipment and Pipe	Revenues	\$ 35,000		\$ 35,000				Park Vac Truck under as hoses and sensors in heat--
69	Manhole Rehabilitation Program	Revenues	\$ 175,000		\$ 35,000	\$ 40,000	\$ 50,000	\$ 50,000	SR 53 requires submittal 20 year system needs analysis
70	Implement I/J Sewer Study	Revenues	\$ 70,000		\$ 70,000				Need for FDEP for future and condition of lines
71	Sewer Lines - New/Expansion	SRF - Debt	\$ 1,200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	Sewer line new and extensions
72	Sewer Lines - Replacement	SRF - Debt	\$ 900,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 300,000	See List*
73	Lighting at Lift Stations	Revenues	\$ 7,500	\$ 7,500					Lighting for security, safety and nighttime repairs
74	Future Reclaimed Water Program Study (SWFWMMD)	Revenues	\$ 35,000	\$ 35,000					SWFWMMD requesting study/report for RCW for future
75	HL Smith Lift Station Filtration System THM	Revenues	\$ 60,000	\$ 60,000					Regulation issue
76	Lift Stations - Control Panels/Replace Pumps/Maintenance	SRF - Debt	\$ 1,247,500	\$ 360,000	\$ 350,000	\$ 200,000	\$ 137,500	\$ 200,000	See List*
77	Total Utilities Maintenance - Infrastructure	SRF - Debt	\$ 3,730,000	\$ 762,500	\$ 790,000	\$ 640,000	\$ 687,500	\$ 850,000	Sub-Total - Infrastructure
78									
79	Utilities Maintenance - Machinery and Equipment								
80	Generators - New & Replacements (See Lists for Liftstations)	SRF - Debt	\$ 1,200,000	\$ 230,000	\$ 230,000	\$ 290,000	\$ 315,000	\$ 135,000	See List - 9 liftstations do not have generators, 1 generator is non operational
81	Larger Crane & Truck	Revenues	\$ 160,000		\$ 160,000				Larger lift could be used for repairs at the WWTP
82	Total Utilities Maintenance - Machinery and Equipment	Revenues	\$ 1,360,000	\$ 230,000	\$ 390,000	\$ 290,000	\$ 315,000	\$ 135,000	See List*
83									
84			\$ 5,090,000	\$ 992,500	\$ 1,180,000	\$ 930,000	\$ 1,002,500	\$ 985,000	Total Utilities Maintenance Projects (Dept 53-6)
85									
86			\$ 29,162,626	\$ 4,609,562	\$ 4,528,352	\$ 6,877,880	\$ 7,289,518	\$ 5,857,314	Total Utilities Maintenance Projects (Dept 53-6)

Debt Service



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:

- Univest Capital Installment Note – The installment note was issued March 14, 2014 in the amount of \$59,000 to purchase a fire truck and bears interest at 5.88% and matured March 14, 2019. Principal and interest are due monthly in amount of \$1,137.000
- 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.
- Capital Improvement Series 2007 – This revenue note bears interest at 5.05% and is secured by the Town's franchise and utility taxes on the sale of electricity, natural gas, and propane and communication services tax reported in the General Fund. Principal and interest are payable semi-annually on February 1 and August 1, in equal amounts of \$86,027 through maturity on August 1, 2022. The original amount of the loan was \$1,800,000 and was used to refund the Series 2000A non-ad valorem revenue notes and for capital improvement projects.
- 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:

DEBT MATURITIES SCHEDULE				
	Governmental Activities		Business-Type Activities	
<u>Fiscal Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Princippal</u>	<u>Interest</u>
2018	\$ 153,489	\$ 89,956	\$ 216,518	\$ 219,764
2019	\$ 154,621	\$ 82,000	\$ 226,884	\$ 209,395
2020	\$ 155,553	\$ 74,245	\$ 237,757	\$ 198,526
2021	\$ 163,587	\$ 66,211	\$ 249,150	\$ 187,132
2022	\$ 172,036	\$ 57,761	\$ 261,094	\$ 175,189
2023-2027	\$ 1,003,009	\$ 145,980	\$ 540,945	\$ 780,201
2028-2032			\$ 665,870	\$ 655,271
2033-2037			\$ 819,692	\$ 501,455
2028-2042			\$ 802,328	\$ 316,499
2043-2047			\$ 640,875	\$ 174,485
2048-2052			\$ 450,911	\$ 37,701
	\$ 1,802,295	\$ 516,153	\$ 5,112,024	\$ 3,455,618

ENTERPRISE FUND DEBT SERVICE					
Acct. #	Description	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
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 Princpal 3.16 Million	\$ 44,737	\$ 44,737	\$ 44,737	\$ -
595-900	Hickory WP Interest 3.6 Million	\$ 118,335	\$ 118,335	\$ 118,335	\$ -
	Total Dept 595	\$ 436,285	\$ 436,285	\$ 436,285	\$ 273,213

GENERAL FUND DEBT SERVICE					
Acct. #	Description	Budgeted	Budgeted	Budgeted	Proposed
		2020	2021	2022	2023
593-910	Wells Fargo \$2.8M Principal	\$ 147,913	\$ 147,913	\$ 147,913	\$ 180,923
593-925	Wells Fargo \$2.8M Interest	\$ 81,885	\$ 81,885	\$ 81,885	\$ 48,876
	Total Dept 593	\$ 229,798	\$ 229,798	\$ 229,798	\$ 229,799

Appendix

A decorative flourish consisting of two symmetrical, flowing loops that meet at the center, positioned directly below the word "Appendix".

OFFICIAL POSITION DIRECTORY

POSITIONS MANDATED BY TOWN CHARTER & CODE OF ORDINANCES

MAYOR	Samuel Pennant
VICE MAYOR	Mary Richardson
COMMISSION.....	Steven Glenn, Bertrum Goddard, Willie Quarles
TOWN MANAGER.....	Tandra Davis
CHIEF ADMINISTRATIVE OFFICER	
EMERGENCY MANAGEMENT OFFICER	
TOWN ATTORNEY.....	F. John Murphy
TOWN AUDITOR	Mike Brynjulfson
ASSISTANT TOWN MANAGER/TOWN CLERK	Jennifer Garcia
FINANCE DIRECTOR	Eneida Padilla
COST RECOVERY AGENT	
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.....	Jorge Rodriguez
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.

Town of Dundee

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 2022-23 Final Adopted Budget	FY 2021-22 Amended or Final Budget
Total Government Spending		
General Government	\$ 1,264,251.00	\$ 1,527,768.00
Public Safety	\$ 2,269,522.00	\$ 2,363,420.00
Physical Environment	\$ 6,546,428.00	\$ 6,281,647.00
Transportation	\$ 1,449,836.00	\$ 628,091.00
Economic Environment	\$ -	\$ -
Human Services	\$ -	\$ -
Culture/Recreation	\$ 1,002,675.00	\$ 806,031.00
Other Uses & Other Non-Operating	\$ 150,000.00	\$ 125,000.00
Court-Related	\$ -	\$ -
Total	\$ 12,682,712.00	\$ 11,731,957.00



Cost to Pay Off Current Debt Obligations

	September 30, 2022
General Obligation Debt	\$ 64,461.00
Enterprise Fund Debt	\$ 4,391,267.00
Special Revenue Debt	\$ 1,175,046.00
Total	\$ 5,630,774.00

From the FY 2022-23 Final Adopted Budget, please provide the following Employment-Related Data.

	Regular or Permanent Employees (FTEs)	Seasonal and Temporary Employees (FTEs)
Total Expenditure for Salaries	\$ 2,168,754.00	?
Total Expenditure for Benefits	\$ 663,273.00	?
Number of Employees	54.00	?

Chapter 2020-27, L.O.F., added a new requirement to this annual reporting. From the FY 2022-23 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	Indicate the Funding Source(s) by Percentage for Each Type of Affordable Housing Expenditure					
	FY 2022-23 Final Adopted Budget	% 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.

ocain.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.

