



**FISCAL YEAR 2020 – 2021**  
**ANNUAL BUDGET**  
***ADOPTED***

***This page intentionally left blank***

**FISCAL YEAR 2020 – 2021**  
**Annual Budget for**  
**the Town of Dundee**

***Submitted By:***

**Tandra Davis, MBA Interim Town Manager/Finance Director**

**Jenn Garcia, Town Clerk**

**Clifton Bernard, Public Works Director**

**Joe Carbone, Fire Chief**

**Vivian Godfrey, MLS Librarian**

**Town Commission**

**Sam Pennant ..... Mayor**  
**Bertram Goddard..... Vice Mayor/Commissioner Seat #1**  
**Steven Glenn ..... Commissioner Seat #2**  
**Willie Quarles ..... Commissioner Seat #3**  
**Rukhsana Harper ..... Commissioner Seat #4**

# TABLE OF CONTENTS

## DESCRIPTION PAGE #

### INTRODUCTION

Town Manager's Budget Message.....	8
Mission & Philosophy.....	9
History of the Town.....	10
Miscellaneous Statistics.....	11-12
General & Economic Information .....	13
Administrative Structure.....	14-15

### STRATEGIC PLANNING & BUDGET PROCESS

Budget Process and Timelines.....	17-18
Budget Policies and Format .....	19-23
Fund Information .....	25-27
Basis of Budgeting.....	28

### FINANCIAL SUMMARIES

Town-Wide Financial Summaries .....	30
Executive Budget Summary .....	31
Budget Resolutions .....	32

### REVENUES BY FUND

Ad Valorem Taxes .....	36
Sales & Use Taxes .....	36
Franchise Fees.....	37
License & Permit .....	37
Intergovernmental Revenues .....	38
Charge for Service .....	38
Fines & Forfeitures Revenues.....	39
Miscellaneous Revenues.....	39
Restricted Revenues and other financing...	40
Charges for Service (EF) .....	40
Idle Capacity Revenues (EF) .....	41
Miscellaneous & Other Revenues (EF) .....	41

## DESCRIPTION PAGE #

### GENERAL FUND EXPENDITURES

#### *Building & Business Services*

Building Department.....	44-45
Planning Department .....	46-47

#### *Community Standards & Enforcement*

Code Enforcement .....	48-50
------------------------	-------

#### *Education & Culture*

Dundee Historic Depot .....	52-53
Library.....	54-55
Special Events.....	56-57

#### *Financial Services*

Dept. of Finance.....	58-59
-----------------------	-------

#### *Information Technology*

IT Services .....	60-61
-------------------	-------

#### *Public Safety*

Law Enforcement.....	62-63
Fire Protection Services .....	64-65

#### *Public Works*

Parks & Recreation .....	66-67
Public Facilities & Fleet.....	68-69
Streets & Roads.....	70-71

#### *Legislative*

Office of the Town Commission.....	72-73
------------------------------------	-------

#### *Executive*

Office of the Town Manager.....	74-75
Legal Services.....	76-77

### ENTERPRISE FUND EXPENDITURES

#### *Town Utilities*

Sanitation Services.....	80-81
Sewer & Wastewater Services .....	82-83

<u>DESCRIPTION</u>	<u>PAGE #</u>
--------------------	---------------

**ENTERPRISE FUND EXPENDITURES**

**Town Utilities (Continued)**

Storm water Management .....	84-85
Water Utility Services .....	86-87

**NON-DIVISIONAL EXPENDITURES**

**Non-Divisional Budgets**

Non-Departmental Budget – .....	90-91
Capital Projects – .....	93
Capital Improvement Plan - .....	97
Debt Service – .....	99-101
Positions Directory.....	103
Required Economic Data .....	104
Glossary of Terms.....	105-106

# **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 2020-2021 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, 2020.

## **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, Commissioners and Citizens of Dundee,

It is with great honor that I have the privilege to present to you the Town of Dundee's 96<sup>th</sup> annual budget. This year's budgeting process objectives were to provide a more accurate balance to both the revenues and expenses. In addition, we focused on submitting a balanced budget without reducing current levels of service to the community. As done in the past, we are investing in Town infrastructure and implementing Town Commission priorities. As in previous years, the Town's staff directors put together a budget that addresses the absolute needs of the Town at the direction of the Commission and its priorities. This direction came with a strategic plan which allowed the millage for Dundee Residents to remain at the current 7.9000 rate.

Residential and commercial development continue to increase in the Town of Dundee. New construction in residential developments has steadily increased, in spite of a pandemic. We have also continued to see an increase of annexation applications which we anticipate to continue in the future. Such annexations, developments, and construction are a positive economic factor that our Town will reap the benefits of for years to come.

The previously adopted millage rate of 7.9000 will remain the same in this budget, and the budget will balance at this rate. The Town's adopted millage rate allows for an increase in Ad Valorem revenues that has allowed for cost efficiency in managing the needs of the Town.

This year's budget was incorporated with several new items to help operations of the utilities. A Ground Penetrating Radar (GPR), the replacement of a Water main at Lake Marie Blvd, and a Vacuum Trailer Unit to name a few. These items were major items to help reduce the downtime when an issue occurs. A new tractor, mower and a bush hog were added as significant equipment to help with the maintenance of our Town. Through a CDBG grant funded in the 2019-2020 budget, the Town was able to expand the Lake Menzie Docks project in two phases. This project replaced two docks and created a beautification project which outlays a new Lake Menzie. We were also able to address capital road work, we found over 20 roads in need of repairs. Although, the entire project would be well over 1.5 million dollars, we had the ability to budget in over the next five (5) years, a portion at a time. Security fencing was added to our Public Works Facility to help secure the existing and incoming equipment. We are making major investments and continuing to reduce the budget by over 1 million dollars.

The total Town Budget for Fiscal Year 2020-2021 is \$6,644,583 compared to the approved budget of 2019-2020 of \$7,898,472. This budget created a significant impact to the essential needs of our equipment and staff. Just this year, there has been a positive impression to the view of our Town. We have added the necessary trained staff to maintain the daily needs of the Dundee. As we move forward, we continue to train and bring forth the positions needed for the daily expansion which we see in development and annexation. Our legislative leadership has brought accountability to the forefront of the expectation of staff and directors. Our growth has continued to show within our workload and our development as a Town. The staff of Dundee has dedicated themselves to the commitment and the expectation of the needs of Dundee. I am convinced that our continued dedication will continue be evident as we move forward in an exciting new year. Our goals and expectations will continue to be met as we strive forward with teamwork and dedication to the purpose of the Town of Dundee.

Respectfully,

*Tandra Davis, Interim Town Manager/Finance Director*

Tandra Davis, MBA

Interim Town Manager/Finance Director



The background features a large, faint, circular seal of the Town of Dundee. The seal contains the text "TOWN OF DUNDEE" at the top and "Incorporated 1924" at the bottom. In the center of the seal is a shield with a mountain range and the words "DOORWAY TO THE RIDGE".

## **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 rich in history and heritage. The green, rolling hills, sparkling lakes, and sunshine brought Dundee its first settlers.

In 1910, a Mr. Menzie from Dundee, Scotland, decreed the tiny settlement here should be called Dundee after his former home. He also named one of Dundee's many lakes, Lake Menzie. 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. Recently 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 new 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)<sup>1</sup>

**Total Population:** .....5,044  
**Median Age:** .....30.00  
**Median Household Income:** .....\$36,050  
**Median Housing Value** .....\$110,800  
**Persons in Poverty:** ..... 32.6%  
**Unemployment Rate:** ..... 3.7%

## Race & Origin

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

## Miles of Roads and Streets (Centerline):

**Total:** ..... 53.96 Miles

## Parks & Recreation:

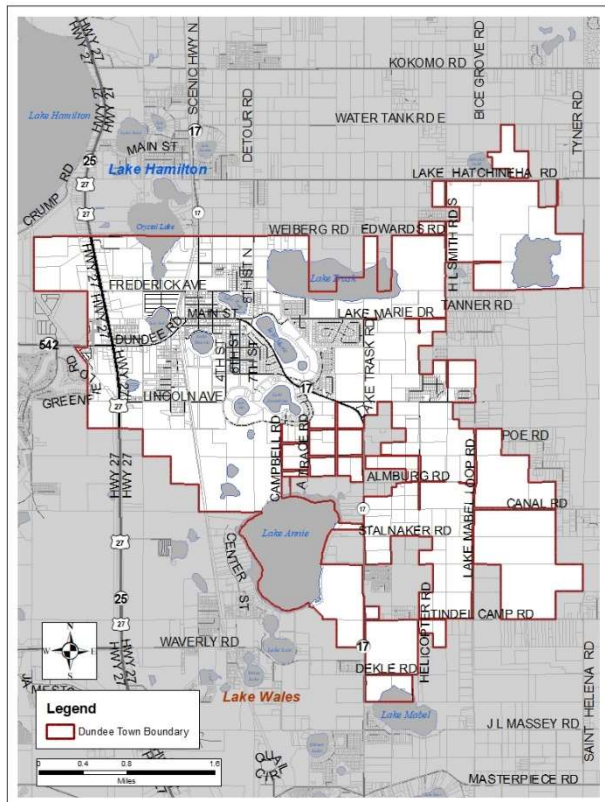
**Park Acreage:**..... 78.1 acres  
**Neighborhood Parks (Town Owned)** .....7  
**Number of Parks (Non-Town)** .....1  
**Miles of Trails:** .....Approx. 2 miles

## Schools within the Town:

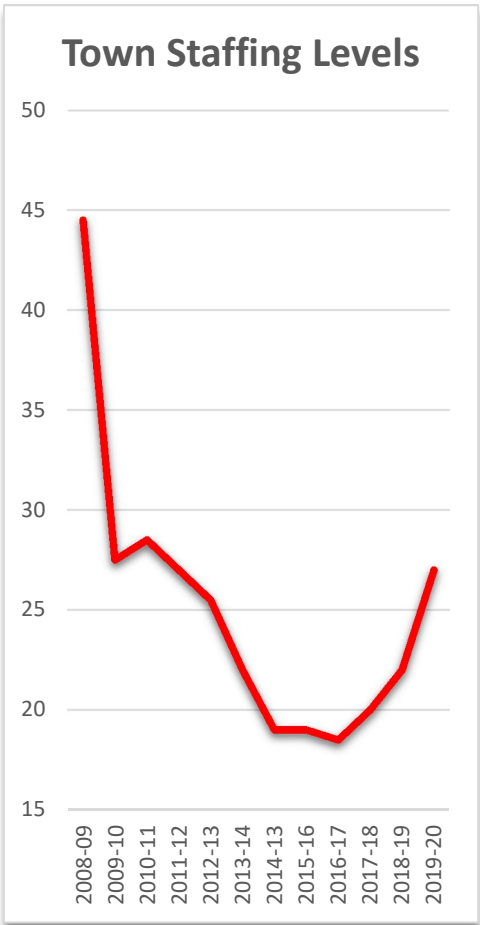
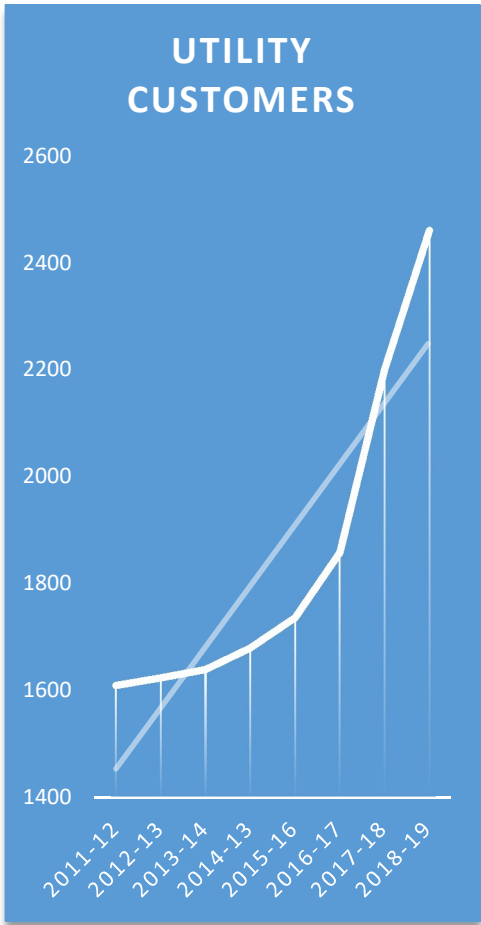
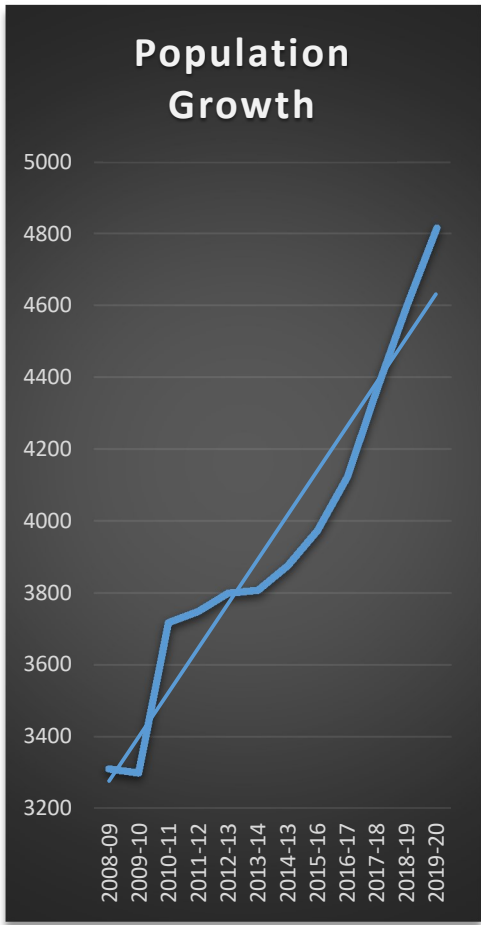
**Special Education:** ..... 1  
**Charter Schools:**.....0  
**Elementary/Secondary:** .....2  
**High School:** .....0  
**Higher Education:**.....0

## 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



<sup>1</sup> US Census Bureau Data. ACS 5-Year Estimates



# 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 City 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.

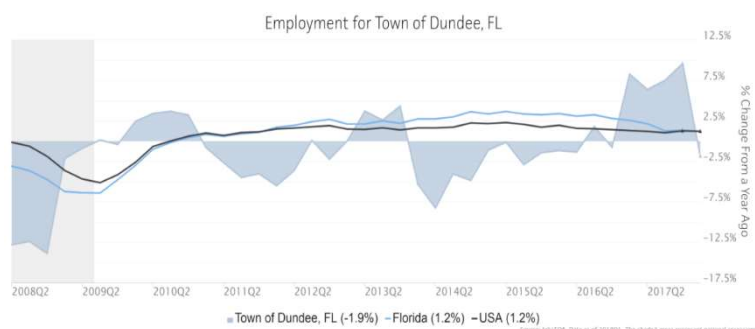
Dundee is home to approximately 252 licensed employers. The largest private commercial employers, listed in the adjacent chart, illustrate the diversity of the economy covering agriculture, residential service, manufacturing, transportation, and food processing.

## 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 3,986 per the American Community Survey data for 2016. 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.

As of 2018 Q1, total employment for the Town was 1,511. From 2017-2018, employment declined 1.9%. Over the next 10 years, the fastest growing occupation group in Dundee is expected to be



Health Care Support Occupations with at +3.1% year-over-year rate of growth. The strongest forecast by number of jobs over this same period is expected for Food Preparation/Serving occupations, and Education. The industry experiencing the largest decrease is to be Farming, Fishing and Forestry.

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 training<sup>2</sup>.

<sup>2</sup> 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 plan, first used in 1908 in Staunton, Va., received nationwide attention six years later when Dayton, Ohio, became the first sizable city to adopt it. Thereafter, the plan’s popularity enjoyed steady but not spectacular growth until after World War II. At that time, many municipalities were confronted with long lists of needed services and improvements that had backlogged since the Depression years of the 1930s. Faced with such challenges, many municipalities adopted the council-manager form. The plan has been especially attractive to small- and medium-sized localities. It is used in a majority of American municipalities with populations of 1,000 to 250,000. It has been strongly promoted since the 1920s by the National Civic League.

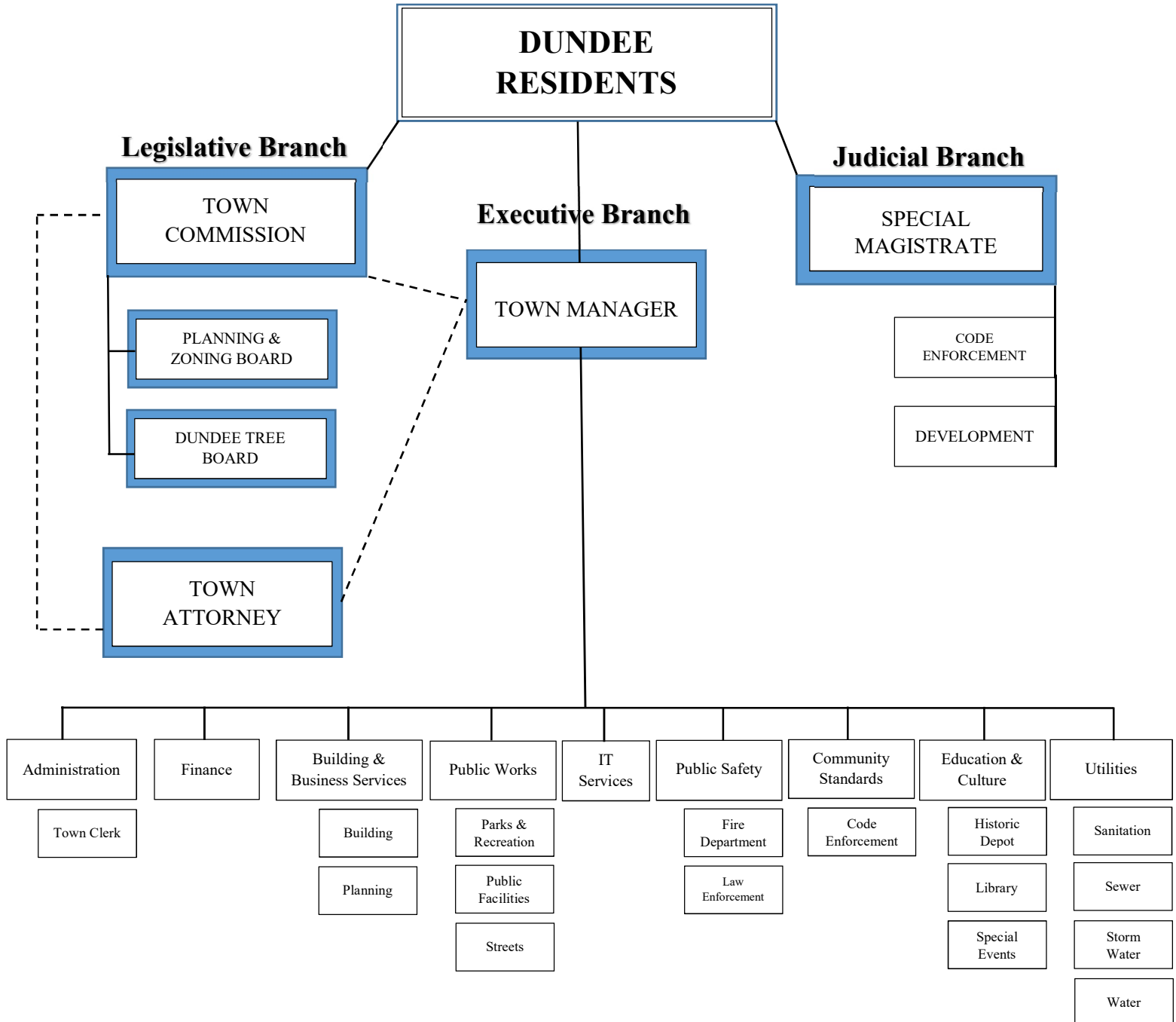
The council-manager form is widely viewed as a way to take politics out of municipal administration. The Town Manager is expected to abstain from any and all political involvement. At the same time, commission members and other “political” leaders are expected to refrain from intruding on the Town Manager’s 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.<sup>3</sup>

---

<sup>3</sup> “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 was structured.

By the end of June, departments begun discusses and compiling the needs for their departments.

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

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

The proposed budget is presented to the Town Commission at their August Budget workshop.

## **Capital Improvement Program**

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

## **Budget Process**

Due to limitation for the current year, with COVID-19, every department recognized the need to reserve funds this upcoming year. Finding ways to cut back and evaluate the necessities as many restrictions are still set in place per the State Emergency Orders. Such cut backs allowed the overall Town to reduce the budget by over a million dollars.

Department heads work with the Budget Team to create their budgets during the months of July and August. Submitting the absolute necessities for their department, the finance team then reviewed in detail for accuracy and completeness.

The Interim Town Manager proposed budget book is printed at the Budget Workshops with the "wish list" for the Town Commission at the first budget workshop where the public can also provide their input.

Final budget hearings of the full Town Commission are held during the end of September. The beginning of the meeting is set aside for official recorded public input. At the conclusion of the meetings, a vote is held on both the budget and the final levy amount.

There is no veto authority provided to any official of the Town of Dundee, so there is no veto period. Amendments to the budget are allowed on an as-needed basis, and this process is explained in detail on page 23 of this book, Policy A-2: Budget Adjustments.

# DUNDEE BUDGET TRIM TIMELINE

## Local Government TRIM Timetable (State Guidelines)

Day #	"Typical" Date *	Agency	Activity
1	July 1 or date of certification (whichever is later)	Property Appraiser	Property Appraiser certifies roll or count certifies interim roll (DR-420).
35	August 4	Taxing Authority	Taxing Authority advises Property Appraiser of proposed millage, rolled-back rate, and date, time, and place of the TENTATIVE BUDGET HEARING.
55	August 24	Property Appraiser	Property Appraiser prepares notice of proposed property taxes (DR-474, TRIM Notice).
Between 65 to 80 days	September 3 to September 18 (assuming notice is mailed on August 24)	Taxing Authority	Tentative budget and millage hearing. Tentative budget and millage are adopted at this hearing. This hearing cannot be held sooner than 10 days following the mailed notice.
Between 80 to 95 days	September 18 to October 3	Taxing Authority	Advertisement of final budget and millage hearing. <b>Advertise this final hearing within 15 days after the tentative budget and millage are adopted.</b>
Between two to five days after ads	September 20 to October 8	Taxing Authority	Final budget and millage hearing. Final budget and millage are adopted at this hearing. This hearing <b>CANNOT</b> be held sooner than two days nor later than five days after it is advertised in the newspaper.
Within three days after adoption	September 23 to October 11	Taxing Authority	Taxing Authority certifies adopted millage to Property Appraiser and Tax Collector.
	Typically, after the Value Adjustment Board (VAB)	Property Appraiser	Property Appraiser notifies taxing authority of final adjusted tax roll (DR-422).
	No later than three days after receipt of the Notice of Final Taxable Value	Taxing Authority	Taxing Authority completes and certifies DR-422 to Property Appraiser. This shall be completed and returned <b>NO LATER THAN THREE DAYS</b> after receipt.
	Within 30 days of second Public Hearing adopting final millage and budget	Taxing Authority	Taxing Authority certifies compliance with Sections 200.065 and 200.068, F.S., to Department of Revenue.

\* This is an EXAMPLE ONLY using July 1 as the date of certification and showing the range of dates (minimum to maximum) that would be utilized for scheduling. These dates DO NOT make any provision for the shortening of time frames.

# **FISCAL YEAR 2020-2021**

## **BUDGET POLICIES AND FORMAT**

The Town of Dundee budget is adopted by resolution of the Town Commission in accordance with the Town's Charter and Code of Ordinances. The resolution requires two public hearings and very 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 1 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 2020-2021, 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 2020-2021 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 starts 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 are shown next, 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 shown next, concluded by 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 including: 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.

**ADMINISTRATIVE POLICY MANUAL**  
**Policy A2 - BUDGET ADJUSTMENTS POLICY**

**POLICY NUMBER:** A-2

**EFFECTIVE:** October 1, 2018

**PURPOSE:** *Establishing Budgetary Controls*

**DEFINITION:** **Appropriation** refers to funds set aside during the annual budget process for a specific purpose as approved by the Town Commission.

**Budget Adjustment** is a process to formally change any budgeted amounts or outlay appropriated in the Town's adopted budget for any given fiscal year.

**Budget Classification** is a grouping of similar budget accounts. In levy departments and/or funds, accounts within the same budget classification can offset each other without the department or fund being over budget.

**Fund Balance** is an accumulation of revenues (minus expenditures) maintained in a fund to be used in future years for purposes determined by the department with approval from the Town Commission.

**General Fund** refers to the primary operating fund of the Town of Dundee. The General Fund accounts for all financial resources of the Town except those required to be accounted for in another fund.

**Level of Appropriation** is the control level in which budget expenditures are monitored. Within each level of appropriation, budget overage parameters (classifications or total expenditures) are defined to determine if a budget adjustment is necessary.

**POLICY:** A department head, with the consent of the Town Manager, shall have the authority to shift funds from one line item to a different line item within a departments budgeted appropriation as long as said move does not cause an overage in the transferring line item. If said transfer will cause an overage, it must be submitted to the Town Commission for motion vote approval.

The Town Manager must notify year the Town Commission when an intrafund transfer of over \$2,500 occurs in accordance with current Town Code.

Any transfer between the Town's General Fund and the Town's Enterprise Fund must be approved by motion vote by the Town Commission.

To ensure compliance and the minimization of budget overages, any change to the Town's appropriated funds shall be executed according to the criteria below.

# ADMINISTRATIVE POLICY MANUAL

## **Policy A2 - BUDGET ADJUSTMENTS POLICY**

### Allocation Change Categories

### Approval Level

#### Category 1 – Reallocation within Level of Appropriation

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

Town Manager

#### Category 2 – Technical Corrections

Any reallocation due to a technical correction that could include:

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

Town Manager

#### Category 3 – Change in Capital Outlay

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

Town Manager

#### Category 4 – Official Action

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

Town Manager

#### Category 5 – Reallocation between Levels of Appropriation

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

Town Manager

#### Category 6 – Reallocation between Departments

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

Town Manager

#### Category 7 – Offsetting Revenue and Expense

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

Town Commission  
(*Motion Vote*)

#### Category 8 – Use of Working Reserve

Any allocation from the Town's working reserve account

Town Commission  
(*Motion Vote*)

#### Category 9 – Use of Town's Cash Reserves

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

Town Commission  
(*Resolution Vote*)

### **PROCEDURE:**

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

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

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

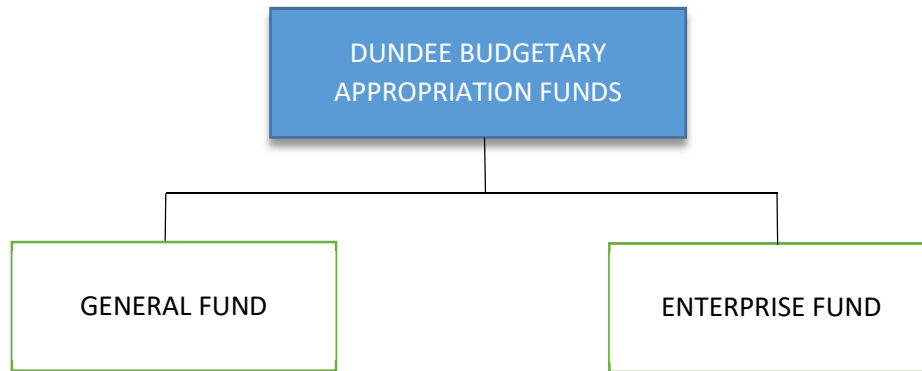
- 2) Once submitted to Finance, the Finance Director shall number and record each budget adjustment in a central log; ensure review (to verify year account numbers, amounts available, etc.); and secure subsequent approval based on the category and required approval level.
- 3) If the budget adjustment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

***This page intentionally left blank***



# FUND INFORMATION

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



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

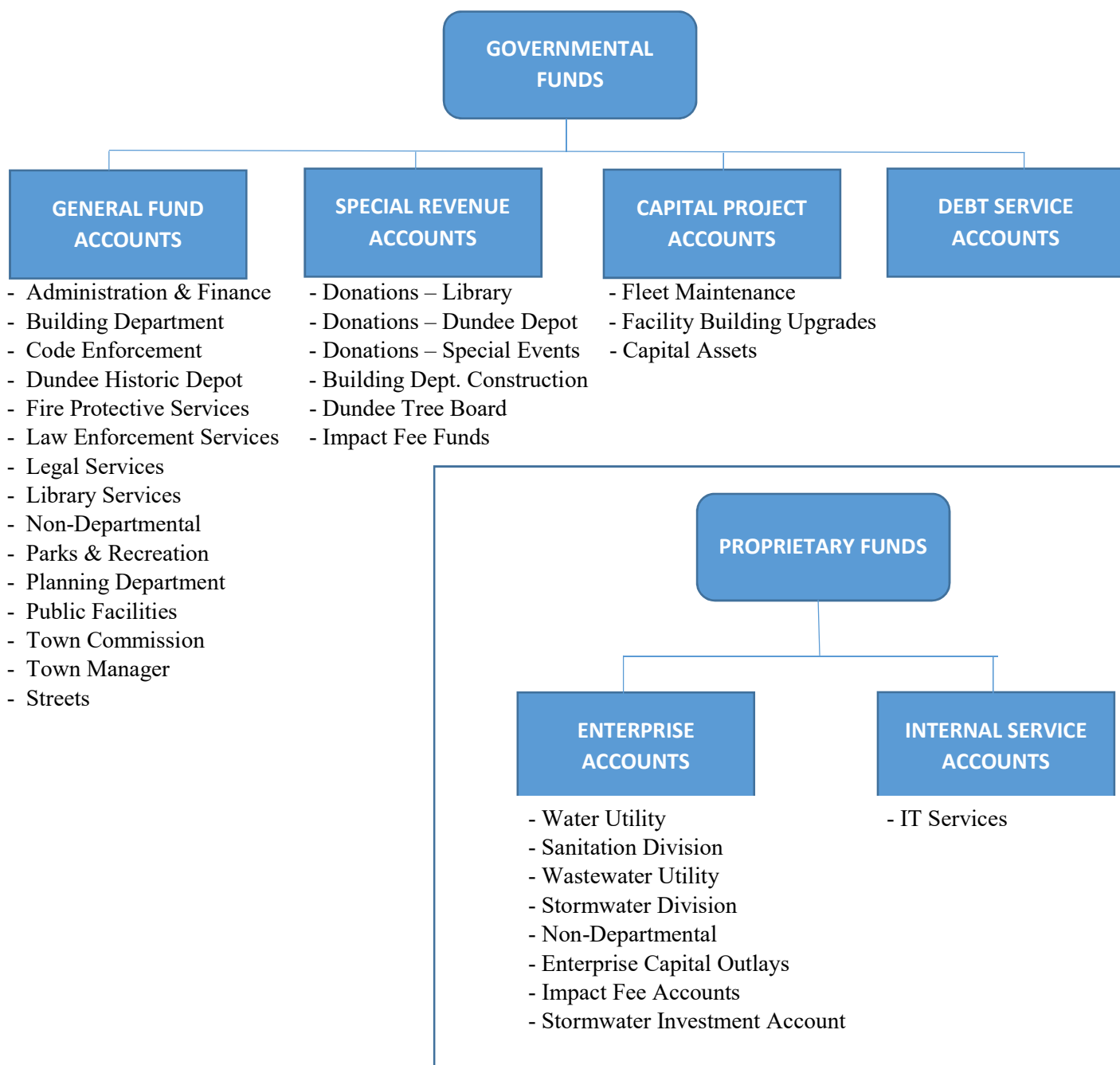
Budgets for the governmental type fund are prepared on the cash basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the Town's audited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

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

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

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

### **TOWN FUND STRUCTURE**



## **FUND DESCRIPTIONS**

The Town organizes its financial activity with funds and accounts with separate financial statements for each fund. The Town has two major governmental funds: General Fund, Enterprise Fund 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 ACCOUNTS** - 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 ACCOUNTS** - 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 modified accrual basis of budgeting and accounting is used by all governmental and fiduciary funds. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due. The purchase of fixed assets used in governmental fund type operations are reported as expenditures of the governmental fund that finances the acquisition.

The accrual basis of budgeting and accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. All fixed assets are capitalized at historical cost and depreciated over their useful lives.

---

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

## **FINANCIAL SUMMARIES**

---

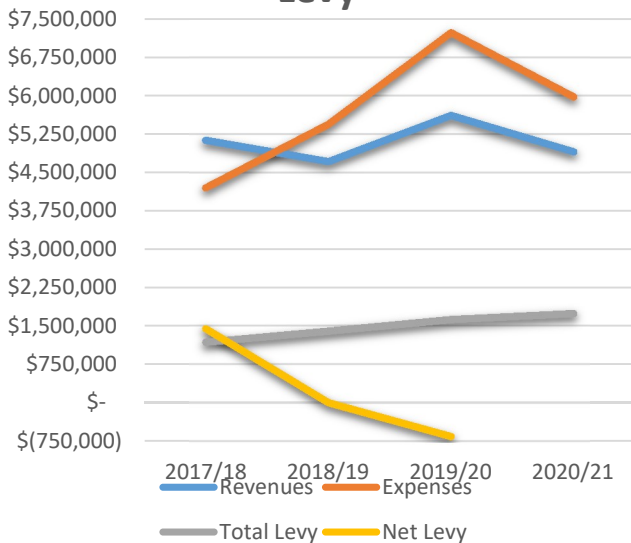
- **Town-Wide Financial Summary**
- **Budget Divisional Summary**
- **Executive Budget Summary**
- **Budget Resolutions**



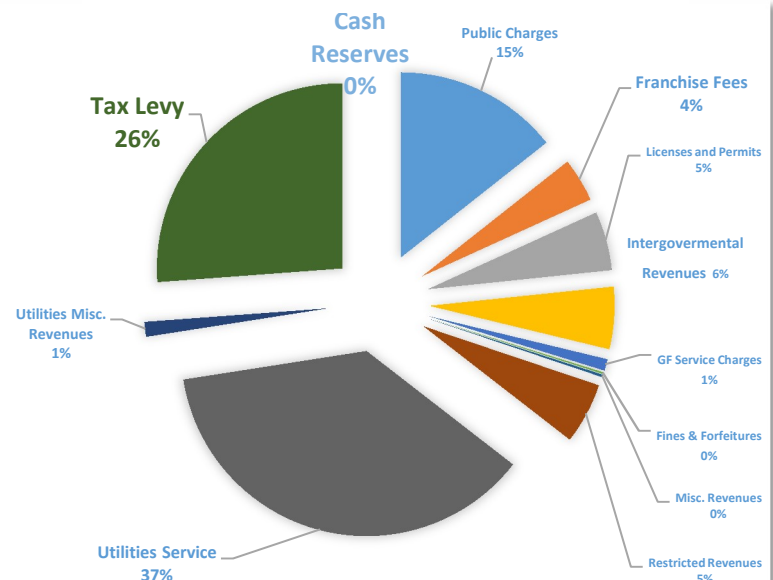
# TOWN-WIDE FINANCIAL SUMMARY

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Proposed	2020-2021 Budgeted
Public Charges (Sales & Use Taxes)	\$971,888	\$910,907	\$965,234	\$953,849
Franchise Fees	336,595	310,000	310,000	\$254,500
Licenses & Permits	401,607	257,000	332,000	\$342,509
Intergovernmental Revenues	246,983	282,604	332,639	\$361,000
Service Charge Fees - GF	39,852	31,000	33,900	\$67,600
Fines & Forfeitures	66,250	4,000	27,500	\$10,500
Miscellaneous Revenues	204,582	15,250	36,300	\$15,250
Restricted & Other Revenues	236,311	486,550	623,400	\$354,031
Enterprise Charges for Service	2,171,654	2,099,000	2,560,856	\$2,460,000
Idle Capacity Fees	145,012	0.00	0.00	0.00
Miscellaneous Revenues - EF	181,621	195,000	96,000	\$86,000
InterFund Transfer	125,000	125,000	300,000	\$0
<b>Total Revenues</b>	<b>\$5,127,355.00</b>	<b>\$4,716,311.00</b>	<b>\$5,617,829.00</b>	<b>\$4,905,239.00</b>
Operating Expenses – General Fund	\$2,736,742	\$3,587,729	\$3,818,140	\$3,769,104
Operating Expenses – Enterprise Fund	1,342,216	1,732,715	3,114,249	\$2,084,397
Interfund Transfer	125,000	125,000	300,000	\$125,000
<b>Total Expenses</b>	<b>\$4,203,958.00</b>	<b>\$5,445,444.00</b>	<b>\$7,232,389.00</b>	<b>\$5,978,501.00</b>
Debt – General Fund	\$229,798	\$229,798	\$229,798	\$229,798
Debt – Enterprise	229,120	436,285	436,285	436,285
<b>Total Debt</b>	<b>\$458,918</b>	<b>\$666,083</b>	<b>\$666,083</b>	<b>\$666,083</b>
Net Total Activity	\$257,314	(\$1,395,217)	(\$2,280,643)	(\$1,173,9345)
<b>Total Levy (Ad Valorem Tax)</b>	<b>\$1,180,429</b>	<b>\$1,395,217</b>	<b>\$1,621,558</b>	<b>\$1,739,345</b>
<b>Net Total Levy</b>	<b>\$1,437,743</b>	<b>\$0</b>	<b>(\$659,084)</b>	<b>\$0</b>

**Revenues Vs Expenses Vs Tax Levy**



**Sources of Revenue FISCAL YEAR**



# EXECUTIVE BUDGET SUMMARY

BUDGET SUMMARY - FISCAL YEAR 2020-2021						
TOWN OF DUNDEE						
General fund		7.9000				
Voted fund		0				
ESTIMATED REVENUES:			General Fund	Enterprise Fund	Total Budget	
TAXES:	Millage 7.9000 per \$1,000					
	Ad Valorem Taxes		\$ 1,739,345	\$ -	\$ 1,739,345	
	Sales and Use Taxes		\$ 953,849	\$ -	\$ 953,849	
	Licenses and Permits		\$ 254,500	\$ -	\$ 254,500	
	Intergovernmental Revenues		\$ 342,509	\$ -	\$ 342,509	
	Franchise Fees		\$ 361,000	\$ -	\$ 361,000	
	Charges for Service		\$ 67,600	\$ 2,460,000	\$ 2,527,600	
	Fines and Forfeitures		\$ 10,500	\$ -	\$ 10,500	
	Miscellaneous Revenues		\$ 15,250	\$ -	\$ 15,250	
	Other Revenue		\$ 354,031	\$ 86,000	\$ 440,031	
TOTAL SOURCES:			\$ 4,098,584	\$ 2,546,000	\$ 6,644,583	
	Transfers In:		\$ 125,000	\$ -		
	Fund Balances/Reserves/Net Assets				\$ -	
TOTAL REVENUES, TRANSFERS, AND BALANCES:			\$ 4,223,584	\$ 2,546,000	\$ 6,644,583	
ESTIMATED EXPENDITURE/EXPENSES:						
	Administration		\$ 610,033	\$ -	\$ 610,033	
	Public Safety		\$ 1,420,737	\$ -	\$ 1,420,737	
	Culture/Recreation		\$ 472,908	\$ -	\$ 472,908	
	Development Services		\$ 353,775	\$ -	\$ 353,775	
	Public Works		\$ 851,652	\$ -	\$ 851,652	
	Utilities		\$ -	\$ 1,513,703	\$ 1,513,703	
	Sanitation		\$ -	\$ 405,800	\$ 405,800	
	Stormwater		\$ -	\$ 109,893	\$ 109,893	
	Other Charges		\$ 60,000	\$ 55,000	\$ 115,000	
	Capital Outlay		\$ -	\$ -	\$ -	
	Debt Service		\$ 229,798	\$ 436,285	\$ 666,083	
TOTAL EXPENDITURES			\$ 3,998,902	\$ 2,520,682	\$ 6,519,583	
	Transfers Out		\$ -	\$ 125,000	\$ 125,000	
	Fund Balances/Reserve/Net Assets		\$ -	\$ -	\$ -	
TOTAL APPROPRIATED EXPENDITURES						
TRANSFERS, RESERVES and BALANCES:			\$ 3,998,902	\$ 2,645,682	\$ 6,644,583	
The Tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.						

# **BUDGET RESOLUTIONS**

**RESOLUTION 20-22:     ADOPTION OF TENTATIVE MILLAGE RATE FOR  
FISCAL YEAR 2020-2021**

**RESOLUTION 20-23:     ADOPTION OF TENTATIVE BUDGET FOR FISCAL YEAR  
2020-2021**

**RESOLUTION 20-24:     ADOPTION OF FINAL MILLAGE RATE FOR FISCAL YEAR  
2020-2021**

**RESOLUTION 20-25:     ADOPTION OF FINAL BUDGET FOR FISCAL YEAR  
2020-2021**



***This page intentionally left blank***

# *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 Revenues<sup>1</sup>*

*Restricted Revenues and Other Financing*

## **- Enterprise Fund**

*Idle Capacity Revenues*

*Miscellaneous and other Revenues*

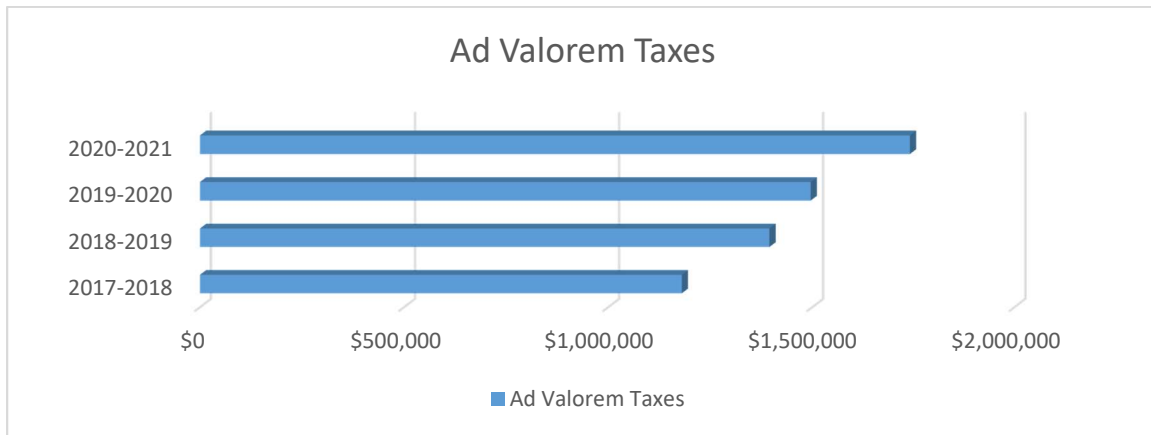


# AD VALOREM TAXES

(GENERAL FUND)

## Total Levy Collections for Property Taxes

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Projected
Ad Valorem Tax (Property Taxes)	\$1,180,429	\$1,395,217	1,496,138	\$1,739,345
<b>TOTAL</b>	<b>\$1,180,429</b>	<b>\$1,395,217</b>	<b>1,496,138</b>	<b>\$1,739,345</b>



## PUBLIC CHARGES SALES & USE TAXES

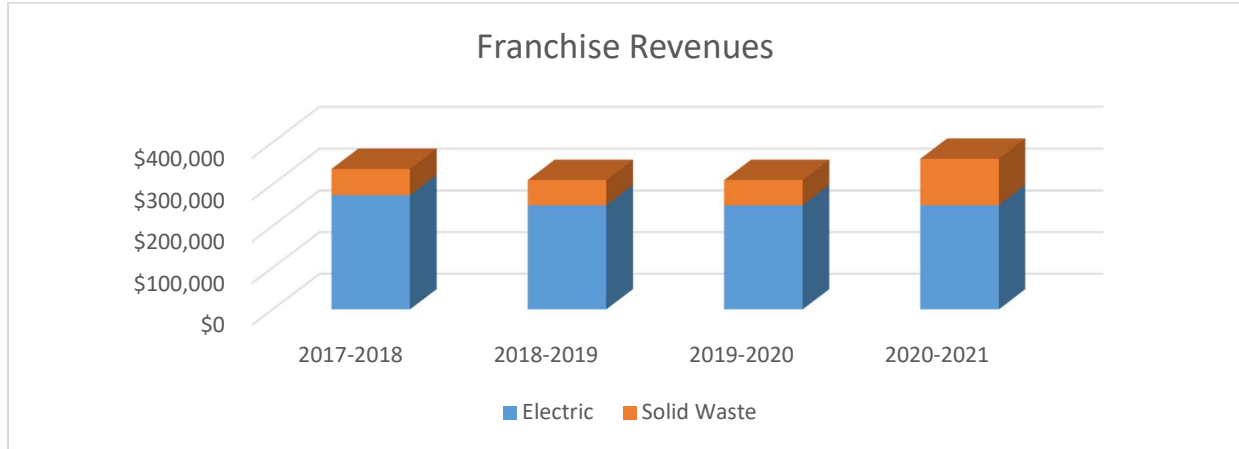
(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Budgeted	2020-2021 Projected
9 <sup>th</sup> Cent Tax	\$23,930	\$18,530	\$18,530	\$25,000
6 <sup>th</sup> Cent Local Option Tax	133,192	135,709	140,261	\$135,709
5 <sup>th</sup> Cent New Local Option Tax	83,082	83,487	87,302	\$85,000
Communications Service Tax	100,160	96,541	101,045	\$103,500
Electric Utility Tax	290,400	222,000	222,000	\$250,000
Half Cent Sales Tax	265,811	279,290	320,446	\$279,290
Water Utility Tax	67,878	70,000	70,000	\$70,000
Natural Gas Tax	217	350	350	\$350
Propane Gas Tax	7,218	5,000	5,300	\$5,000
<b>TOTAL</b>	<b>\$971,888</b>	<b>\$910,907</b>	<b>\$965,234</b>	<b>\$2,693,194</b>

# FRANCHISE REVENUES

(GENERAL FUND)

	<b>2017-2018 Actual</b>	<b>2018-2019 Budgeted</b>	<b>2019-2020 Projected</b>	<b>2020-2021 Projected</b>
<b>Electric Franchise</b>	\$274,095	\$250,000	\$250,000	\$250,000
<b>Solid Waste Franchise</b>	62,500	60,000	60,000	\$111,000
<b>TOTAL</b>	<b>\$336,595</b>	<b>\$310,000</b>	<b>\$310,000</b>	<b>\$361,000</b>



# LICENSES & PERMITS

(GENERAL FUND)

	<b>2017-2018 Actual</b>	<b>2018-2019 Budgeted</b>	<b>2019-2020 Projected</b>	<b>2020-2021 Projected</b>
<b>Business (Occupational) License</b>	\$8,733	\$6,000	\$6,000	\$ 4,000
<b>Building Permits</b>	390,081	250,000	325,000	\$ 250,000
<b>Other Licenses/Fees/Permits</b>	2,793	1,000	1,000	\$ 500
<b>TOTAL</b>	<b>\$401,607</b>	<b>\$257,000</b>	<b>\$332,000</b>	<b>\$254,500</b>

# INTERGOVERNMENTAL REVENUES

(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
<b>CDBG GRAND</b>	\$-	\$20,199	\$80,000	
<b>JAG – Police GRAND</b>	-	4,000	10,429	
<b>DEO Planning GRAND</b>	25,000	25,000	-	
<b>Motor Fuel Tax (30%)</b>	36,391	49,242	51,883	\$25,000.00
<b>SRS – Sales Tax (70%)</b>	118,138	114,895	121,059	\$49,241.00
<b>Mobile Home Licenses</b>	7,150	8,000	8,000	\$65,000.00
<b>Alcoholic Beverage Licenses</b>	1,554	1,500	1,500	\$25,000.00
<b>Library Cooperative</b>	25,000	25,000	25,000	\$1,500.00
<b>Highway Maintenance Agreement</b>	23,481	24,185	24,185	\$25,000.00
<b>Traffic Signal Maintenance</b>	10,269	10,583	10,583	\$24,185.00
<b>TOTAL</b>	<b>\$246,983</b>	<b>\$282,604</b>	<b>\$332,639</b>	<b>\$225,509.00</b>

# SERVICE CHARGE REVENUES

(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2019-2020 Projected
<b>Variances Fees</b>	\$787	\$-	\$800	\$1,000.00
<b>Zoning Fees</b>	1,800	-	800	\$5,000.00
<b>Land Development Fees</b>	-	-	-	\$5,000.00
<b>Site Plan Review Fee</b>	25	-	-	\$30,000.00
<b>Lien Search Fee</b>	2,692	2,000	2,000	\$2,000.00
<b>Notary Fee</b>	-	1,500	1,000	\$1,500.00
<b>Tower Rental Proceeds</b>	17,303	17,300	17,300	\$17,300.00
<b>Community Center Rental Proceeds</b>	13,750	8,200	9,000	\$5,000.00
<b>Community Center Attendant Fee</b>	3,495	2,000	3,000	\$800.00
<b>TOTAL</b>	<b>\$39,852</b>	<b>\$31,000</b>	<b>\$33,900</b>	<b>\$67,600.00</b>

# FINES AND FORFEITURES REVENUES

(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
<b>Police Fines</b>	\$23,718	\$4,000	\$20,000	\$10,000.00
<b>Police Education</b>	1,182	-	1,000	\$500.00
<b>Police Investigations</b>	-	-	-	
<b>Violations of Local Ordinance</b>	41,350	-	6,500	
<b>Judgement &amp; Fines</b>	-	-	-	
<b>TOTAL</b>	<b>\$66,250</b>	<b>\$4,000</b>	<b>\$27,500</b>	<b>\$10,500</b>

# MISCELLANEOUS REVENUES

(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
<b>4<sup>th</sup> of July Donations</b>	\$11,125	\$5,000	\$8,500	\$5,000.00
<b>Toy Drive Donations</b>	-	-	50	
<b>Insurance Proceeds</b>	155,243	-	3,000	
<b>Depot Donations</b>	183	250	250	\$250.00
<b>Library Misc. Fees</b>	8,297	6,500	8,500	\$6,500.00
<b>Interest Income</b>	-	-	-	
<b>Misc. Income</b>	-	-	-	
<b>Misc. Revenue</b>	29,734	3,500	16,000	\$3,500.00
<b>Sale of Surplus Property</b>	-	-	-	
<b>TOTAL</b>	<b>\$204,582</b>	<b>\$15,250</b>	<b>\$36,300</b>	<b>\$15,250</b>

# RESTRICTED REVENUES AND OTHER FINANCING

(GENERAL FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
Impact Fees – Fire Department	\$37,185	\$-	\$-	\$117,178.00
Impact Fees – Roads	57,078	-	287,000	\$41,500.00
Impact Fees – Recreation	21,800	-	-	\$45,650.00
Impact Fees – Library	70,627	-	36,400	
Impact Fees – Police Services	49,621	-	-	
Transportation/Infrastructure Reserve	-	185,000	300,000	
Transfer from Enterprise Fund	125,000	125,000	-	\$149,703.00
Unrestricted Reserves Transfer In	-	169,050	-	\$125,000.00
Fleet Financing – Operations	-	-	-	\$117,178.00
Fleet Financing – Fire Department	-	130,000	-	
<b>TOTAL</b>	<b>\$361,311</b>	<b>\$609,050</b>	<b>\$623,400</b>	<b>\$479,031.00</b>

# CHARGES FOR SERVICE

(ENTERPRISE FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
Water Revenue	\$721,707	\$732,000	\$875,000	\$875,000.00
Water Utility Tax	-	-	-	\$-
Water Impact Fees	3,374	-	124,068	\$95,000.00
Sewer Impact Fees	74,287	-	69,788	
Sewer Revenues	608,547	597,000	600,000	\$680,000.00
Solid Waste Revenue	682,239	680,000	712,000	\$660,000.00
Stormwater Revenue	81,500	90,000	180,000	\$150,000.00
<b>TOTAL</b>	<b>\$2,171,654</b>	<b>\$2,099,000</b>	<b>\$2,560,856</b>	<b>\$2,460,000.00</b>



# IDLE CAPACITY REVENUES

(ENTERPRISE FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
Water Idle Capacity Fees	\$8,532	-	-	-
Sewer Idle Capacity Fees	136,480	-	-	-
<b>TOTAL</b>	<b>\$145,012</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

# MISCELLANEOUS AND OTHER REVENUES

(ENTERPRISE FUND)

	2017-2018 Actual	2018-2019 Budgeted	2019-2020 Projected	2020-2021 Projected
Late and Non-Payment Fees	\$70,000	\$55,000	\$55,000	\$55,000.00
NSF Fees	840	-	1,000	\$1,000.00
Sewer Tap Fees	15,408	15,000	15,000	\$5,000.00
Overages/Shortages	-	-	-	
Bad Debt Recovery	1,060	-	-	
Interest Income	259	-	-	
Meter Installation Fees	39,253	25,000	25,000	\$25,000.00
Adjustment Cleanup Account	-	-	-	
GRAND Funding	-	100,000	-	
Miscellaneous Income	54,801	-	-	
<b>TOTAL</b>	<b>\$181,621</b>	<b>\$195,000</b>	<b>\$96,000</b>	<b>\$86,000.00</b>

## **DIVISIONAL BUDGETS**

- **Building & Business Services**
- **Community Standards & Enforcement**
- **Education & Culture**
- **Financial Services**
- **Information Technology**
- **Public Safety**
- **Public Works**
- **Legislative**
- **Executive**
- **Town Utilities**

## **OTHER:**

- **Non-Divisional Expenditures**



***This page intentionally left blank***



## Building Department

Bob Lane – Building Official  
(863) 438-8335

### MISSION

The Purpose of the Dundee Department of Building Department is to promote life safety, health and welfare of the Town's residents and visitors by ensuring that construction projects comply with the minimum intent of the codes, and the use of all buildings and structures provide for safety within the Town of Dundee.

### PROGRAM DESCRIPTION

The Building Division provides on-site inspections of all residential buildings constructed in the Town, issues all building permits, maintains a database for building permits, and collects impact fees at the time of permit issuance.

Building Department staff are responsible for the administration and enforcement of the Florida Building Code and the National Electrical Code. It provides polite, prompt, and professional service for the community. It demonstrates honesty, integrity and fairness in all aspects of its responsibilities. The department strives for excellence in ethical conduct while performing plan review, field inspections, and permitting for all residential, commercial and industrial construction within Dundee.

Performance Measures	2015/16	2016/17	2017/18	2019/20
Total Permits Issued	235	216	495	441

Performance Measures	New Business	Renewals
Businesses Licenses Issued	7	197

BUILDING DEPARTMENT							
			Budgeted		Budgeted		Budgeted
Acct. #	Description		2018		2019		2020
							2021
524-120	Salaries & Wages		\$ 16,224		\$ 17,035		\$33,957
524-210	Payroll Taxes		\$ 1,241		\$ 1,303		\$2,598
524-220	Retirement Contributions		\$ -		\$ -		\$ -
524-230	Life & Health Insurance		\$ 12,730		\$ 11,640		\$12,804
524-240	Workers Comp		\$ 1,402		\$ 1,402		\$1,700
524-310	Professional Services		\$ 360		\$ 600		\$600
524-340	Contract Labor		\$ 115,000		\$ 226,000		\$ -
524-341	Building Plan Review		\$ 2,500		\$ 2,500		\$2,500
524-400	Travel & Training		\$ -		\$ -		\$ -
524-417	IT Services		\$ -		\$ 5,963		\$500
524-425	Postage		\$ 50		\$ 50		\$ -
524-440	Rent/Leases/Montages		\$ -		\$ -		\$250
524-450	Property & Liability Insurance		\$ 1,922		\$ 1,922		\$400
524-460	Repairs & Maintenance		\$ 250		\$ 250		\$1,500
524-461	Repairs & Maintenance-Vehicles		\$ 1,250		\$ 1,250		\$250
524-465	Vehicle Chargeback (1)		\$ -		\$ -		\$ -
524-490	Other Current Charges		\$ 500		\$ 750		\$750
524-510	Office Supplies		\$ 600		\$ 725		\$725
524-520	Operating Supplies		\$ 500		\$ 1,500		\$1,500
524-525	Gas & Oil		\$ 450		\$450		\$450
524-540	Dues & Subscriptions		\$ -		\$ -		\$ -
524-640	Machinery & Equipment		\$ -		\$ -		\$ -
Total Dept 524			\$ 158,479		\$ 273,340		\$71,089
							\$184,351



## PLANNING DEPARTMENT

Marisa Barmby (CFRPC) – Development Director

(863) 438-8335

### MISSION

The Purpose of the Dundee Planning Department is to provide planning, education, regulatory enforcement, and accurate and accessible land and property ownership information. In accordance with existing and future needs, the department promotes public health, welfare, safety, order, convenience, efficiency, economy and

The Planning Department assists in guiding all current and future planning and zoning to manage growth and development in a manner that conforms to adopted policies and ordinances. The Planning Department is responsible for administering the policies, programs, and regulations that manage the development of the Dundee community. 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, the Board of Adjustments, and the Town Commission.

The Department provides services that include 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. The Planning Department works closely with other Town departments and Town Officials to facilitate appropriate land development that respects the character of Dundee's neighborhoods, provides for a healthy economic base, and enhances the quality of life in the community.

The Town Contracts with Central Florida Regional Planning for Planning Services.

### CONTRACTED & PROFESSIONAL SERVICES

Services Provided	2020/21 Annual Cost
Central Florida Regional Planning (CFRPC)	\$57,500

PLANNING DIVISION									
			Budgeted		Budgeted		Budgeted		Budgeted
Acct. #		Description	2018		2019		2020		2021
515-310		Professional Services			\$ 200		\$ 200		\$ 200
515-313		Engineering Services	\$ 3,500		\$ 3,500		\$ 6,500		\$ 6,500
515-340		Contract Labor	\$ 72,500		\$ 72,500		\$ 57,500		\$ 57,500
515-400		Travel & Training	\$ -		\$ -		\$ -		\$ -
515-413		Comm Srvcs-News Paper Ads	\$ 3,000		\$ 3,000		\$ 1,500		\$ 1,500
515-417		IT Services	\$ -		\$ 5,963		\$ 8,506		\$ 8,506
515-425		Postage	\$ 50		\$ 50		\$ 50		\$ 50
515-490		Other Current Charges	\$ 250		\$ 250		\$ -		\$ -
515-520		Operating Supplies	\$ 3,000		\$ 500		\$ -		\$ -
515-540		Dues & Subscriptions			\$ -		\$ -		\$ -
		<b>Total Dept 515</b>	\$ 82,825		\$ 85,963		\$ 74,256		\$ 74,256



# CODE ENFORCEMENT

Tom Mulvaney – Enforcement Investigator  
(863) 438-8330

## MISSION

The Purpose of the Dundee Department of Community Standards & Enforcement is to commit to ensuring a clean, safe place for people to live and work through education, inspection, and correction when assisting the public in achieving compliance with all of the Town codes and regulations.

## PROGRAM DESCRIPTION

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 nuisances, removal of vegetation, zoning, housing, dangerous buildings, and inoperable and unlicensed vehicles on private property, signs, and farm animals. The Community Standards Department proceeds with enforcement actions both proactively and in response to requests for action received from citizens.

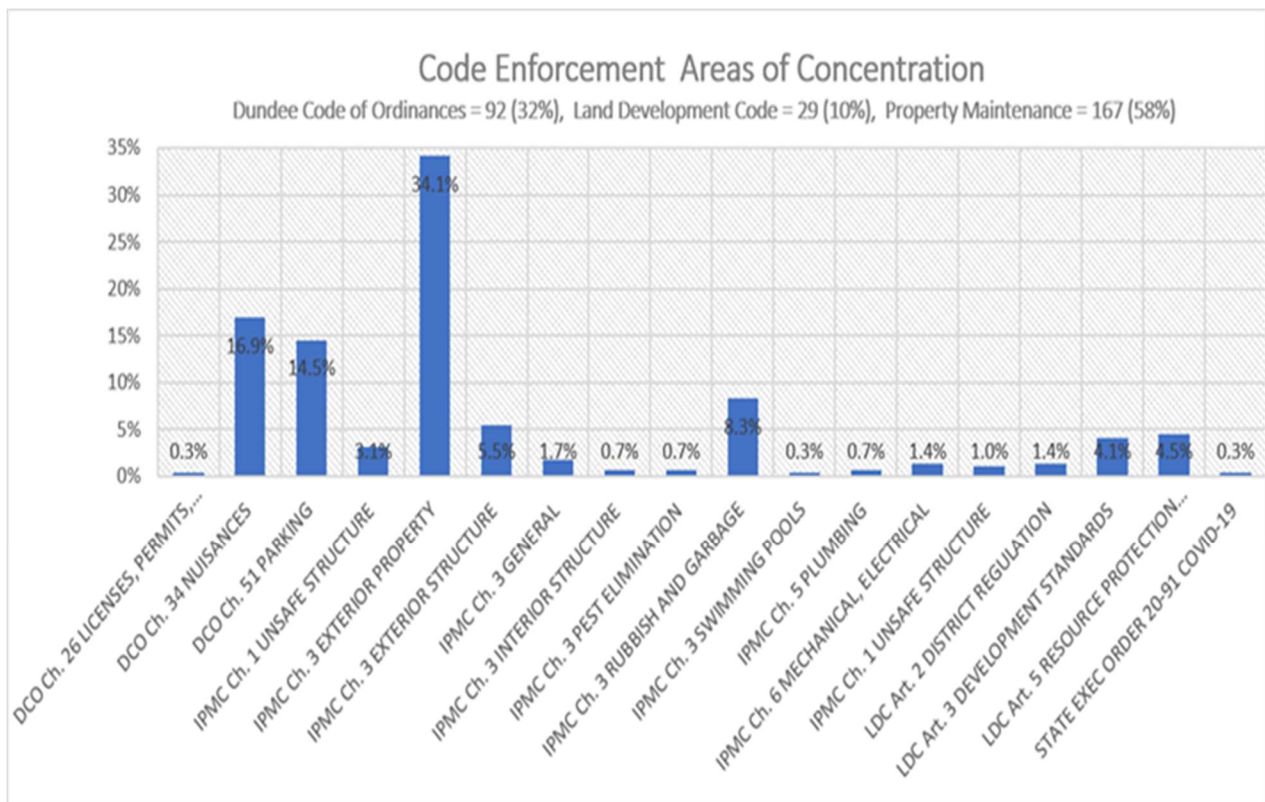
The Department works to maintain and improve the quality of the Dundee community by administering a fair and unbiased program to correct violations of municipal codes and land use requirements.

General enforcement practices include direct citation of violation upon observance or verified complaint. Warnings or contact before issuance of violation are not part of the general enforcement practice. The Town of Dundee contracts with Polk County to provide the Code Enforcement Officer.

## CONTRACTED & PROFESSIONAL SERVICES

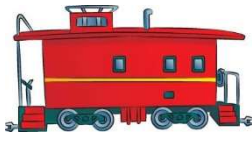


CODE ENFORCEMENT						
			Budgeted	Budgeted	Budgeted	Budgeted
Acct. #	Description	2018	2019	2020	2021	
529-120	Salaries	\$	\$	\$ 35,885	\$	35,885
529-140	Overtime	\$ 1,314	\$ 500	\$ 1,000	\$	1,000
529-210	Payroll Taxes	\$ 11,224	\$ 13,171	\$ 2,745	\$	2,745
529-220	Retirement Contributions	\$ 9,370	\$ 12,633	\$ -	\$	-
529-230	Life, Health, Dental & Vision Ins	\$ 28,131	\$ 37,344	\$ 1,640	\$	1,640
529-240	Workers Comp	\$ 1,370	\$ 2,002	\$ 1,334	\$	1,334
529-310	Professional Services	\$ -	\$ -	\$ 1,000	\$	1,000
529-312	Special Magistrate	\$ 2,000	\$ 2,000	\$ 2,000	\$	2,000
529-340	Contract Labor	\$ 25,000	\$ 57,942	\$ 26,400	\$	26,400
529-341	Contract Labor-Other	\$ -	\$ -	\$ -	\$	-
529-417	IT Services	\$ -	\$ 5,963	\$ 8,505	\$	8,505
529-425	Postage	\$ 500	\$ 500	\$ 250	\$	250
529-460	Repairs & Maintenance	\$ -	\$ -	\$ -	\$	-
529-465	Vehicle Chargeback (1)	\$ -	\$ -	\$ -	\$	-
529-490	Other Current Charges	\$ 500	\$ 1,000	\$ 500	\$	500
529-510	Office Supplies	\$ 200	\$ 200	\$ 200	\$	200
529-520	Operating Supplies	\$ 500	\$ 500	\$ 500	\$	500
529-525	Transportation	\$ -	\$ -	\$ -	\$	-
529-540	Dues & Subscriptions	\$ -	\$ -	\$ 150	\$	150
529-640	Machinery & Equipment	\$ -	\$ -	\$ -	\$	-
	Total Dept. 529	\$ 81,384	\$ 133,755	\$ 82,109	\$	82,109



Violation Areas of Concentration	Frequency	%
DCO Ch. 26 LICENSES, PERMITS, BUSINESS REG.	1	0.3%
DCO Ch. 34 NUISANCES	49	16.9%
DCO Ch. 51 PARKING	42	14.5%
IPMC Ch. 1 UNSAFE STRUCTURE	9	3.1%
IPMC Ch. 3 EXTERIOR PROPERTY	99	34.1%
IPMC Ch. 3 EXTERIOR STRUCTURE	16	5.5%
IPMC Ch. 3 GENERAL	5	1.7%
IPMC Ch. 3 INTERIOR STRUCTURE	2	0.7%
IPMC Ch. 3 PEST ELIMINATION	2	0.7%
IPMC Ch. 3 RUBBISH AND GARBAGE	24	8.3%
IPMC Ch. 3 SWIMMING POOLS	1	0.3%
IPMC Ch. 5 PLUMBING	2	0.7%
IPMC Ch. 6 MECHANICAL, ELECTRICAL	4	1.4%
IPMC Ch. 1 UNSAFE STRUCTURE	3	1.0%
LDC Art. 2 DISTRICT REGULATION	4	1.4%
LDC Art. 3 DEVELOPMENT STANDARDS	12	4.1%
LDC Art. 5 RESOURCE PROTECTION STANDARDS	13	4.5%
STATE EXEC ORDER 20-91 COVID-19	1	0.3%
<b>Grand Total</b>	<b>290</b>	<b>100.0%</b>
<b>Dundee Code of Ordinances</b>	<b>92</b>	<b>32%</b>
<b>Land Development Code</b>	<b>29</b>	<b>10%</b>
<b>Property Maintenance Code</b>	<b>167</b>	<b>58%</b>

***This page intentionally left blank***



# DUNDEE HISTORIC DEPOT

James Finley - Depot Curator  
(863) 419-3145

## MISSION

The Mission of the Dundee Historic Depot is to promote the preservation of historic sites, documents, records, artifacts, and other materials that support the conservation of and research into the history of Polk County and the Town of Dundee in particular.

## PROGRAM DESCRIPTION

The Dundee Passenger Depot, built 1912, was the first depot on the Haines City to Sebring Line of The Atlantic Coast Line Railroad. Most of 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 just seeking a spot in the Florida sun. The station was segregated from 1912 to 1954. Although passenger service was discontinued in ca. 1954 the depot continued to handle freight until c. 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 U.S. National Register of Historic Places.

The Historic Dundee Depot Museum is now located in the old depot. The museum houses items of local and railroad history.

## DUNDEE HISTORIC DEPOT

			Budgeted	Budgeted	Budget	Budget	
Acct. #		Description	2018	2019	2020	2021	
573-120		Salaries & Wages	\$ 6,003	\$ 6,303	\$ 6,303	\$ 6,749	
573-210		Payroll Taxes	\$ 459	\$ 482	\$ 482	\$ 516	
573-230		Life & Health Ins	\$ 260	\$ 67	\$ 67	\$ 74	
573-240		Workers Comp	\$ 600	\$ 600	\$ 600	\$ 325	
573-310		Professional Services	\$ 200	\$ 200	\$ 200	\$ 200	
573-410		Comm Srvcs-Phones Land Lines	\$ 200				
573-414		Comm Srvcs-Alarm Monitoring	\$ 500				
573-417		IT Services	\$ -	\$ 5,963	\$ 8,100	\$ 8,506	
573-430		Utilities Services Depot	\$ 2,500	\$ 3,500	\$ 3,500	\$ 2,500	
573-450		Property & Liability Insurance	\$ 766	\$ 766	\$ 766	\$ 460	
573-460		Repairs & Maintenance	\$ 1,000	\$ 2,000	\$ 2,000	\$ 750	
573-465		Lawn Services	\$ 800	\$ 1,100	\$ 1,100	\$ -	
573-480		Promotional Activities				\$ 250	
573-490		Other Current Charges	\$ 1,200	\$ 1,200	\$ 1,200	\$ 150	
573-510		Office Supplies	\$ 80	\$ 80	\$ 80	\$ 50	
573-520		Operating Supplies	\$ 250	\$ 500	\$ 500	\$ 150	
573-540		Dues & Subscriptions	\$ 150	\$ 150	\$ 150	\$ 50	
		<b>Total Dept 573</b>	\$ 14,968	\$ 22,911	\$ 25,048	\$ 20,730	



# DUNDEE TOWN LIBRARY

Vivian Godfrey – Library Director  
(863) 439-9424

## MISSION

The Dundee Public Library's Mission is to serve the individual needs of patrons of all ages by providing access to education, informational, recreation, and cultural programs and materials in a variety of formats. The library will strive to serve the patron needs promptly, accurately and courteously. The library will uphold the principles of intellectual freedom by provides access to material which reflects all points of view.

## PROGRAM DESCRIPTION

The Dundee Town Library provides all town residents with physical and digital collections of books, music, audiobooks, magazines, newspapers, and movies; subscribes to online databases; and continues to grow its Spanish language collection. Materials not owned by the Library are available through online resources or cooperative arrangements with Polk County Libraries.

In addition to providing physical and digital collections, the Library offers a strong set of educational programs, classes, and support. The Library is a community leader and partner in early literacy and school readiness. It provides story times for birth through pre-school and opportunities for school visits and childcare centers. The library's summer reading program sustains or improves kids' reading skills.

The Library supports economic development through online subscription business/marketing resources and programs geared toward small businesses, entrepreneurs, and job seekers.

High speed internet access is available for residents to use. It allows people to apply for jobs, complete their taxes, communicate with family/friends, search for housing, participate in online distance learning opportunities, etc.

The Library collaborates with volunteers, community organizations, and local businesses each year to sponsor educational programs.

Through these efforts, the Library offers opportunities for adults and children to learn and keep informed throughout their lives.

LIBRARY DIVISION						
			Budgeted	Budgeted	Budgeted	Budgeted
Acct. #	Description	2018	2019	2020	2021	
571-120	Salaries & Wages	\$ 77,059	\$ 72,677	\$ 88,910	\$ 88,910	
571-140	Overtime	\$ 250	\$ 250	\$ 250	\$ 100	
571-210	Payroll Taxes	\$ 2,066	\$ 5,560	\$ 6,802	\$ 6,802	
571-220	Retirement Contributions	\$ -	\$ 1,911		\$ 1,911	
571-230	Life & Health Insurance	\$ 37,931	\$ 35,256	\$ 38,782	\$ 38,782	
571-240	Workers Comp	\$ 2,002	\$ 2,002	\$ 2,400	\$ 2,400	
571-310	Professional Services	\$ 600	\$ 700	\$ 5,700	\$ 5,700	
571-400	Travel & Training	\$ 50	\$ 450	\$ 250	\$ 250	
571-410	Comm Srvcs-Phones Land Lines	\$ 700			\$ 700	
571-415	Internet/Fiber Service	\$ 1,000			\$ 250	
571-417	IT Services	\$ -	\$ 5,963			
571-425	Postage	\$ 50	\$ 50	\$ 50	\$ 50	
571-430	Utility Services	\$ 8,000	\$ 13,750	\$ 2,000	\$ 12,000	
571-440	Rent/Leases/Mortgage	\$ 51	\$ 51			
571-450	Property & Liability Insurance	\$ 5,920	\$ 5,920	\$ 5,920	\$ 5,920	
571-460	Repairs & Maintenance	\$ 500	\$ 1,500	\$ 500	\$ 500	
571-480	Promotional Activities	\$ 500	\$ 500	\$ 500	\$ 500	
571-490	Other Current Charges	\$ 500	\$ 500	\$ 500	\$ 500	
571-510	Office Supplies	\$ 750	\$ 750	\$ 750	\$ 750	
571-520	Operating Supplies	\$ 2,050	\$ 2,050	\$ ,300	\$ 3,300	
571-540	Books	\$ 2,000	\$ 3,000	\$ 3,500	\$ 3,500	
571-541	Dues & Subscriptions	\$ -	\$ 525	\$ 525	\$ 525	
571-550	Books Audio	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
571-555	Books DVD	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
571-640	Machinery & Equipment	\$ 1,200	\$ 1,200	\$ 7,600	\$ -	
571-660	Books Pub & Library Material	\$ 200	\$ 500	\$ 500	\$ 500	
571-670	Programming	\$ -	\$ -	\$1000	\$ 1,000	
	<b>Total Dept 571</b>	\$ 149,829	\$ 158,465	\$183,139	\$ 178,250	



## SPECIAL EVENTS

(863) 438-8330

### MISSION

The Mission of the Department of Special Events is to promote pride and community spirit among residents, enhance Dundee's image and attract new residents, businesses and visitors. This is accomplished through the sponsorship of community events, services, projects, activities and programs which are produced in conjunction with local schools, businesses and organizations.

### PROGRAM DESCRIPTION

The Department of Special Events directs the planning and coordination of special events for Town of Dundee. The purpose of the Special Events Department is to identify fiscal year in coordination with other governmental entities and organizations the nature and scope of governmental services necessary for special events, to issue special event permits, to determine appropriate terms and conditions for permits, to set applicable fees, and to administer and execute the special event. A Special Event is a public celebration which involves the use of Town property and/or facilities which require the provision and coordination of Town Services.

The Department also works with the Town's Administration and Finance to collect donations from area businesses and residents who wish to participate. The Town's Special Events provide family activities and funding for the community as well as cultural enrichment, economic vitality and community pride.

The following are just a number of the events that the Department plans throughout the year:

- Easter Egg Hunt
- Town Spring Clean
- Independence Day Celebration
- Fall-O-Ween Fall Festival
- Christmas Holiday Celebration

### 2019/20 – PERFORMANCE MEASURES

Performance Measures	2016/17	2017/18	2018/19	2019/20
Volunteers – Spring Clean <i>(Estimated)</i>	-	6	40	–
Attendance – 4 <sup>th</sup> of July <i>(Estimated)</i>	-	1,000	1,700	700 COVID-19



SPECIAL EVENTS						
			Budgeted	Budgeted	Budgeted	<b>Budgeted</b>
Acct. #		Description	2018	2019	2020	<b>2021</b>
574-415		Internet/Fiber Service	\$ -	\$ -		\$ -
574-417		IT Services	\$ -	\$ 5,963	\$ 8,506	\$ 8,506
574-425		Postage	\$ -			
574-480		Promotional Activities	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
574-490		Other Current Charges		\$ -		
574-525		Transportation	\$ -	\$ -		
574-530		Halloween	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
574-531		Christmas Parade	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000
574-532		Easter	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
574-533		Movies In The Park	\$ -	\$ -		
574-534		Christmas Dinner		\$ -		\$ 5,000
574-535		4th of July	\$ 10,000	\$ 15,000	\$ 20,000	\$ 15,000
574-538		Toy Drive- Christmas	\$ 500	\$ 500	\$ 500	\$ 500
574-540		Dues & Subscriptions		\$ -		
		<b>Total Dept 574</b>	\$ 19,500	\$ 30,463	\$ 43,006	\$ <b>43,006</b>



## Financial Services Administration

Tandra Davis – Finance Director  
(863) 438-8330

### MISSION

The Purpose of the Dundee Department of Financial Services is to provide centralized financial and budgetary management, and accounting, services to all Town departments. The department also assists the Town Manager in analyzing and formulating recommendations regarding public policy, budget development and administrative matters.

### PROGRAM DESCRIPTION

The Finance Department is responsible for centralized financial and budgetary functions. The department provides centralized 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, the department is responsible for preparation of the annual budget, capital improvements bonding plan, administrative policies and various special purpose analyses and reports. As part of the financial management function, necessary financial information is provided to the Town Manager, departments, and Commission to aid in policy making. Accounting activities include preparation of financial reports and audits, maintenance of the accounting books (general ledger, accounts payable, etc), indirect cost allocation and bonding.

### **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

FINANCAL SERVICES							
			Budgeted	Budgeted	Budgeted		<b>Budgeted</b>
<b>Acct. #</b>		<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>		<b>2021</b>
513-120		Salaries & Wages	\$ 52,921	\$ 55,567	\$ 55,567		\$121,100
513-140		Overtime	\$ 4,048	\$ -	\$ -		\$-
513-210		Payroll Taxes	\$ 2,626	\$ 4,251	\$ 4,251		\$6,528
513-220		Retirement Contributions	\$ 12,774	\$ 2,778	\$ 1,800		\$1,800
513-230		Life & Health Insurance	\$ 601	\$ 12,110	\$ 10,120		\$23,773
513-240		Workers Comp	\$ 550	\$ 601	\$ 750		\$750
513-310		Professional Services	\$ 11,000	\$ 550	\$ 20,000		\$1,000
513-311		IT Support	\$ 40,000	\$ 6,000	\$ -		\$-
513-320		Accounting & Auditing	\$ 500	\$ 42,500	\$ 42,500		\$42,500
513-400		Travel & Training	\$ 100	\$ 2,000	\$ 1,000		\$1,000
513-417		IT Services	\$ 250	\$ 5,963	\$ 8,506		\$8,506
513-425		Postage	\$ -	\$ 250	\$ 400		\$400
513-430		Utility Charges	\$ 4,500	\$ -	\$ -		\$4,500
513-431		Bank Service Charges	\$ -	\$ 4,500	\$ 4,500		\$-
513-440		Rent/Leases/Mortgages	\$ 2,225	\$ -	\$ -		\$2,225
513-450		Property & Liability Insurance	\$ 1,000	\$ 2,225	\$ 2,225		\$500
513-460		Repairs & Maintenance	\$ -	\$ 1,000	\$ 500		\$-
513-490		Other Current Charges	\$ 750	\$ 2,000	\$ 350		
513-510		Office Supplies	\$ 1,000	\$ 750	\$ 750		\$1,000
513-520		Operating Supplies	\$ 300	\$ 1,000	\$ 750		\$1,000
513-540		Dues & Subscriptions	\$ -	\$ 300	\$ 400		\$750
513-640		Machinery & Equipment	\$ -	\$ -	\$ -		\$400
		<b>Total Dept 513</b>	<b>\$ 143,820</b>	<b>\$ 144,345</b>	<b>\$ 154,369</b>		<b>\$217,732</b>



# INFORMATION TECHNOLOGY

## MISSION

The Mission of the Department of Information Technology (DoIT) is to support Town of Dundee staff, residents, and visitors by providing high quality, cost effective technology solutions and services. IT is sought out for excellent leadership and collaboration, enabling Dundee to deliver high quality government services.

## PROGRAM DESCRIPTION

The Department of Information Technology (DoIT) provides overall technology management and document & copy services to Town staff and customers. This includes providing strategic recommendations to the Town Manager, Town Commission, and departments to ensure the wise use of Town resources for initiatives involving technology.

DoIT provides general services including, but not limited to:

- Software, Applications and Systems Support.
- Communications Services including phone, email, voice and videoconferencing and instant messaging.
- Copy and Document services including mail delivery.
- Technology Project Management for Technology Services.
- Utility Services to Town staff, such as secure wireless, internet, dark fiber, and public access “WiFi” in most town owned public facilities

## CONTRACTED & PROFESSIONAL SERVICES

Contractor	Service(s) Provided	Annual Cost
Spectrum (Brighthouse)	Network Infrastructure, ISP	\$28,500
Boring Systems Inc.	Network Support & Helpdesk, Email Hosting	\$29,998
FLDMS	Phone Infrastructure	-
BIS Audio	Chambers Recording	-
ADT Security Systems	Security Services	\$2,750

# IT Department

			Budgeted	Budgeted	Budgeted	Budgeted
Acct. #		Description	2018	2019	2020	2021
510-310		Professional Services	\$ -	\$ -	\$ 31,500	\$ 31,500
510-312		IT Support - Winter Haven	\$ -	\$ 5,000	\$ -	\$ -
510-410		Comm. Phones - Landlines	\$ -	\$ 22,000	\$ 22,000	\$ 22,000
510-411		Comm. Phones - Cellphones/Wireless	\$ -	\$ 8,500	\$ 8,500	\$ 8,500
510-412		Email Service Hosting	\$ -	\$ 3,825	\$ 3,830	\$ 3,830
510-414		Comm Srvcs-Alarm Monitoring	\$ 12,500	\$ 12,500	\$ 2,750	\$ 2,750
510-415		Internet/Fiber Service	\$ -	\$ 19,000	\$ 28,500	\$ 28,500
510-416		Software/Licensing	\$ -	\$ 15,500	\$ 19,100	\$ 19,100
510-417		TV/Cable	\$ -	\$ -	\$ 420	\$ 420
510-425		Postage	\$ -	\$ -	\$ 2,000	\$ 2,000
510-440		Rent/Leases/Mortgage	\$ -	\$ -	\$ 11,500	\$ 11,500
510-450		Property & Liability Insurance	\$ -	\$ -	\$ -	\$ -
510-460		Repair & Maintenance	\$ -	\$ 6,000	\$ 12,000	\$ 12,000
510-470		Printing/Copying	\$ -	\$ 15,000	\$ 2,500	\$ 2,500
510-480		Promotional Activities	\$ -	\$ -	\$ -	\$ -
510-490		Other Current Charges	\$ -	\$ -	\$ -	\$ -
510-510		Office Supplies	\$ -	\$ -	\$ -	\$ -
510-520		Operating Supplies	\$ -	\$ -	\$ -	\$ -
510-540		Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -
510-640		Machinery & Equipment	\$ -	\$ -	\$ -	\$ -
510-751		IT Contra	\$ 12,500	\$ 107,325	\$ 144,600	\$ 144,600



## LAW ENFORCEMENT

Sgt. Doug Tanner – Dundee Sheriff Station  
(863) 438-9540

### MISSION

The Members of the Polk County Sheriff's Office are committed to excellence in providing law enforcement, detention, and public safety services. In partnership with our community, we will serve with integrity, compassion, accountability, and professionalism. We will maintain a staff of well-equipped, highly-trained, professional members to provide the highest level of customer service with a sense of urgency. While providing comprehensive services, we will be transparent in our actions. Utilizing cutting edge technology, we will continue to proactively reduce crime and enhance the quality of life to ensure Polk County is a safe and attractive place to live, work, and visit.

### PROGRAM DESCRIPTION

The Polk County Sheriff's Office is proud to provide Dundee with the opportunity to utilize their services. Cities such as Dundee can take advantage of Polk County Sheriff's winning formula for law enforcement as well as save time and money by eliminating the taxing administrative overhead of maintaining their own separate law enforcement agency.

Dundee sees the same level of excellent customer service to which they would see with a self-administered police department, but at a cost savings to city taxpayers. Officers who were previously employed by the cities who met PCSO qualifications are now sworn deputy sheriffs answering calls for service in their "hometown." A sergeant is assigned to oversee each substation and the deputies who serve in these areas.

### CONTRACTED & PROFESSIONAL SERVICES

Services Provided	Annual Cost
Polk County Sherriff's Office	\$930,081

## LAW ENFORCEMENT SERVICES

				Budgeted	Budgeted	Budgeted		Budgeted	
Acct. #		Description		2018	2019	2020		2021	
521-310		Professional Services		\$ -	\$ -	\$ 5,000		\$882,918	
521-340		Contract Labor		\$ 882,918	\$ 882,918	\$ 900,575		\$8,100	
521-417		IT Services		\$ -	\$ -	\$ 8,506		\$6,500	
521-430		Utility Services		\$ 5,000	\$ 5,000	\$ 5,700		\$3,423	
521-450		Property & Liability Insurance		\$ 3,630	\$ 3,423	\$ 3,200		\$4,100	
521-460		Repairs & Maintenance		\$ 500	\$ 750	\$ 4,100			
521-490		Other Current Charges		\$ 500	\$ 500	\$ 500		\$500	
521-520		Operating Supplies		\$ 50	\$ 500	\$ 500		\$500	
521-640		Machinery & Equipment		\$ 9,000	\$ 9,000	\$ 3,000		\$3,000	
521-675		JAG GRAND		\$ 4,000	\$ 4,000	\$ 4,000		\$-	
		<b>Total Dept 521</b>		\$ 908,648	\$ 909,141	\$ 935,081		\$909,041	



## **FIRE & EMERGENCY SERVICES**

Joseph A. Carbone III – Fire Chief  
(863) 412-6411

### **MISSION**

The Mission of the Dundee Fire and Emergency Services Department is to provide fire, rescue, and other services when called upon by the citizens we serve whenever and wherever needed. The department recognizes citizens as valued customers and is committed to a “Customer First” service model. We pledge to deliver our services in a highly professional manner, striving to resolve every customer request to their fullest satisfaction.

### **PROGRAM DESCRIPTION**

The Dundee Fire Department is a combination department utilizing both paid and volunteer staff to fulfill our mission. Volunteers make up the main force of this department. They are required to have a minimum of 160 hours of training (Firefighter I) before full membership is granted and a badge presented.

As an organization, we also answer requests for services dealing with non-emergency assists. The department responds to an average 50 calls for service a month. Along with the other municipal departments we are determined to meet the new growth needs as well as the increased demands on our time and resources. As part of the town team we engage in technical site review, plan review and fire safety code inspections.

The department provides fire, emergency medical, and rescue services to our customers.



		Budgeted	Budgeted	Budgeted		Budgeted
Acct. #	Description	2018	2019	2020		2021
522-120	Salaries & Wages	\$ 75,630	\$ 77,013	\$ 189,324		\$ 189,324
522-140	Overtime	-	\$ -	\$ -		
522-150	Stipends	\$ 7,200	\$ 7,200	\$ 7,200		\$ 7,200
522-210	Payroll Taxes	\$ 5,786	\$ 6,000	\$ 14,483		\$ 14,483
522-230	Life & Health Ins	\$ -	\$ -	\$ 37,500		\$ 37,500
522-240	Workers Comp	\$ 3,003	\$ 3,000	\$ 12,694		\$ 12,694
522-310	Professional Services	\$ 3,000	\$ 3,000	\$ 5,800		\$ 3,000
522-340	Contract Labor-Dispatch Svcs	\$ 9,000	\$ 8,160	\$ 8,500		\$ 4,000
522-400	Travel & Training	\$ 4,000	\$ 4,000	\$ 3,500		\$ 8,352
522-410	Comm Svcs-Phones Land Lines	\$ 9000		\$ 250		\$ 275
522-417	IT Services	\$ -	\$ 5,963	\$ 8,506		\$ 8,506
522-425	Postage	\$ 74	\$ 75	\$ 75		\$ 75
522-430	Utility Services	\$ 4,000	\$ 12,000	\$ 3,600		\$ 3,500
522-440	Rent/Leases/Mortgage	\$ -	\$ -	\$ -		
522-450	Property & Liability Insurance	\$ 11,815	\$ 12,000	\$ 10,400		\$ 11,400
522-460	Repairs & Maintenance	\$ 35,000	\$ 13,000	\$ 13,000		\$ 35,000
522-490	Other Current Charges	\$ -	\$ -	\$ -		\$ 1,000
522-510	Office Supplies	\$ 200	\$ 200	\$ 200		\$ 200
522-520	Operating Supplies	\$ 17,000	\$ 12,000	\$ 12,000		\$ 20,000
522-525	Transportation	\$ 6,000	\$ 4,000	\$ 4,000		\$ 6,000
522-540	Dues & Subscriptions	\$ 500	\$ 400	\$ 400		\$ 500
522-640	Machinery & Equipment	\$ 57,000	\$ 20,000	\$ 20,000		\$ 135,037
522-900	FD Capital Lease	\$ 13,650	\$ 193,650	\$ 13,647		\$ 13,650
	<b>Total Dept 522</b>	\$ 265,468	\$ 381,661	\$ 364,829		<b>\$511,696</b>



# PARKS & RECREATIONAL

Clifton Bernard – Director of Public Facilities  
(863) 438-8330

## MISSION

The Purpose of the Dundee Parks & Recreation Department is to enrich the quality of life in our community through a comprehensive system of open space and outdoor recreational facilities with an emphasis on natural resources, recreation and outdoor education. The Department strives to provide a safe and secure community for residents, businesses, employees and visitors.

## PROGRAM DESCRIPTION

The Dundee Parks & Recreation Department provides passive recreational activities, programs and facilities for Dundee citizens in accessible, affordable, and safe environments. The department also maintains parks, multi-use trails, town trees and recreational facilities. It promotes the preservation and wise use of the town's natural resources.

The Town of Dundee currently maintains seven (7) public parks, one (1) community center, and one (1) privately owned preserve for resident use:

- Nancy Avenue Ball Park
- 4<sup>th</sup> Street Park
- Dundee Community Center
- Johnson Park
- Merrill Avenue Park
- Henderson Park
- Lake Marie Park
- Lake Marie Park
- Barbara Pederson Wildlife Preserve

<b>PARKS &amp; RECREATION DIVISION</b>						
		Budgeted	Budgeted	Budgeted		Budgeted
Acct. #	Description	2018	2019	2020		2021
572-120	Salaries & Wages	\$ 23,861	\$ 21,840	\$ 47,455		\$ 68,545
572-140	Overtime	\$ 100	\$ 100	\$ 450		\$ 100
572-210	Payroll Taxes	\$ 1,825	\$ 1,671	\$ 3,630		\$ 4,176
572-230	Life & Health Insurance	\$ 2,076	\$ 11,659	\$ 12,870		\$ 30,500
572-240	Workers Comp	\$ 931	\$ 931	\$ 1,850		\$ 1,850
572-310	Professional Services	\$ 400	\$ 400	\$ 5,400		\$ 1,000
572-313	Engineering	\$ 300	\$ -	\$ -		\$ 300
572-400	Travel & Training	\$ 600	\$ 300	\$ 300		\$ 8,506
572-417	IT Services	\$ 50	\$ 5,963	\$ 8,506		\$ 50
572-425	Postage	\$ 17,000	\$ 50	\$ 50		\$ 29,000
572-430	Utility Services	\$ -	\$ 29,000	\$ 21,500		\$ 68,545
572-440	Rent/Leases/Mortgage	\$ 11,631	\$ -	\$ -		\$ -
572-450	Property & Liability Insurance	\$ 2,000	\$ 11,631	\$ 11,631		\$ 3,500
572-459	Repairs & Maintenance-Vehicles	\$ 7,500	\$ 2,000	\$ 2,000		\$ 2,000
572-460	Repairs & Maintenance	\$ -	\$ 19,250	\$ 19,250		\$ 15,000
572-461	Lakes Maintenance	\$ -	\$ 2,000	\$ 5,000		\$ 5,000
572-470	Copies & Printing	\$ 1,000	\$ -	\$ -		\$ -
572-480	Promotional Activities	\$ 6,900	\$ -	\$ -		\$ -
572-490	Other Current Charges	\$ 200	\$ 6,900	\$ 6,900		\$ 2,500
572-510	Office Supplies	\$ 4,500	\$ 200	\$ 200		\$ 200
572-520	Operating Supplies	\$ -	\$ 5,000	\$ 7,800		\$ 5,000
572-521	Landscaping Supplies	\$ 5,000	\$ 5,000	\$ 5,000		\$ 2,500
572-525	Gas & Oil	\$ 90	\$ 6,500	\$ 2,300		\$ 5,500
572-540	Dues & Subscriptions	\$ -	\$ 45	\$ 200		\$ 45
572-640	Machinery & Equipment	\$ -	\$ 7,500	\$ 7,500		
	<b>Total Dept. 572</b>	<b>\$ 98,614</b>	<b>\$ 137,940</b>	<b>\$ 169,793</b>		<b>\$230,922</b>



## **PUBLIC FACILITIES**

Clifton Bernard – Director of Public Facilities  
(863) 438-8330

### **MISSION**

The Purpose of the Public Facilities Department of the Public Works Division is to provide the highest quality and value in facility management services required to meet Town government facility needs while utilizing the most efficient and cost-effective business practices.

### **PROGRAM DESCRIPTION**

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 include: facility planning and engineering, project management, energy management and climate control, preventative maintenance, repair and emergency services, housekeeping and laundry.

PUBLIC FACILITIES							
			Budgeted	Budgeted	Budgeted	Budgeted	
Acct. #		Budget	2018	2019	2020	2021	
519-120		Salaries & Wages	\$ -	\$ 11,925	\$ 58,100	\$ 82,965	
519-140		Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000	
519-210		Payroll Taxes	\$ -	\$ 912	\$ 4,445	\$ 5,113	
519-230		Life & Health Ins	\$ 601	\$ -	\$ 770	\$ 23,052	
519-240		Workers Comp	\$ 150	\$ 601	\$ 1,500	\$ 1,500	
519-310		Professional Services	\$ -	\$ 160	\$ 160	\$ 160	
519-417		IT Services	\$ 3,500	\$ 5,000	\$ 8,506	\$ 8,506	
519-430		Utility Services	\$ 4,554	\$ 4,500	\$ 5,850	\$ 5,850	
519-450		Property & Liability Insurance	\$3,500	\$ 4,554	\$ 4,500	\$ 4,500	
519-460		Repairs & Maintenance	\$ 250	\$ 13,500	\$ 45,500	\$ 5,000	
519-490		Other Current Charges	\$ 7,500	\$ 250	\$ 1,000	\$ 250	
519-520		Operating Supplies	\$ -	\$1,087,535	\$ 10,200	\$ 1,500	
519-525		Gas & Oil	\$ -	\$ -	\$ -	\$ -	
519-620		Building Improvements	\$ -	\$ 20,199	\$ -		
519-640		Machinery & Equipment	\$ -	\$ -	\$ -	\$ 35,000	
		Total Dept 519	\$ 20,280	\$1,149,136	\$ 141,531	\$ 174,396	



## **STREETS & ROADS**

Clifton Bernard – Director of Streets & Roads  
(863) 438-8330

### **MISSION**

The Purpose of the Streets & Roads Department is threefold. First, it carries out street maintenance and construction on the Town Road system for the safe, convenient, and efficient movement of vehicles within the Town. Second, it provides high quality, cost-effective roadway maintenance and construction services. Finally, the department plans, programs, and implements necessary street improvements to efficiently accommodate increased traffic demands and enhance economic development and new job growth in Dundee.

### **PROGRAM DESCRIPTION**

The Streets Department is responsible for the paving and reconstruction of streets, alleys, and the restoration of utility cuts and trenches; repair of sinkholes, and pot holes, crack-sealing, shaping unimproved streets, and minor maintenance of bridges.

The department has an annual pavement restoration program as part of the Town's Capital Improvement Program to constantly maintain the good quality roads that our citizens deserve. Town personnel inspect Town streets each year and plan repair and resurfacing. Typically, blacktop lasts 15 - 20 years, depending on use, weather and other factors.

The department is also on the lookout for sidewalk repairs.

The Town takes pride in the property it owns and seeks to keep it attractive and safe. This includes Town rights of way and excess property that is purchased when a new street is put in. Beginning in 2018, this will not include easements, which will be the responsibility of property owners.

Coverage is also provided by the Streets Department for a variety of civic service projects and for any emergency situations.

## STREET DIVISION

			Budgeted		Budgeted		Budgeted		Budgeted
Acct. #		Budget	2018		2019		2020		2021
541-120		Salaries & Wages	\$ 111,010		\$ 99,192		\$ 107,560		\$ 111,060
541-140		Overtime	\$ 1,500		\$ 2,000		\$ 2,000		\$ 2,000
541-210		Payroll Taxes	\$ 8,492		\$ 7,588		\$ 8,228		\$ 14,700
541-220		Retirement Contributions	\$ 2,526		\$ 2,620		\$ 1,300		\$ 2,620
541-230		Life & Health Insurance	\$ 50,998		\$ 47,290		\$ 52,019		\$ 33,000
541-240		Workers Comp	\$ 1,402		\$ 1,402		\$ 1,670		\$ 1,670
541-310		Professional Services	\$ 650		\$ 650		\$ 5,500		\$ 5,500
541-312		Engineering	\$ 2,500		\$ 2,500		\$ 5,000		\$ 2,500
541-400		Travel & Training	\$ 250		\$ 750		\$ 250		\$ 250
541-417		IT Services	\$ -		\$ 1,087,535		\$ 8,506		\$ 8,506
541-425		Postage	\$ -		\$ -		\$ -		\$ -
541-430		Utility Services	\$ 50,000		\$ 85,000		\$ 75,000		75,000
541-440		Rent/Leases/Mortgage	\$ -		\$ -		\$ -		\$ -
541-450		Property & Liability Insurance	\$ 4,395		\$ 4,395		\$ 4,100		\$ 4,100
541-460		Repairs & Maintenance	\$ 16,000		\$ 40,000		\$ 40,000		\$ 40,000
541-461		Repairs & Maintenance-Vehicles	\$ 3,500		\$ 3,500		\$ 15,000		15,000
541-465		Vehicle Chargebacks (4)	\$ -		\$ -		\$ -		\$ -
541-490		Other Current Charges	\$ 500		\$ 750		\$ 750		750
541-510		Office Supplies	\$ 50		\$ 100		\$ 100		100
541-520		Operating Supplies	\$ 15,000		\$ 15,000		\$ 15,000		15,000
541-523		PCI Workers	\$ 14,500		\$ 30,000		\$ 15,000		\$ -
541-525		Transportation	\$ 10,000		\$ 12,500		\$ 10,000		10,000
541-540		Dues & Subscriptions	\$ 1,700		\$ 100		\$ -		
541-551		Membership Polk Transit			\$ 5,000		\$ 13,500		13,500
541-631		Downtown Lighting	\$ -		\$ -		\$ -		\$ -
541-640		Machinery & Equipment	\$ 8,000		\$ 5,000		\$ 5,000		62,000
541-645		Road Resurfacing	\$ -		\$ 300,000		\$ -		260,000
		<b>Total Dept 541</b>	\$ 305,938		\$ 1,757,872		\$ 385,483		\$ 677,256



# OFFICE OF THE TOWN COMMISSION

Samuel Pennant – Mayor of Dundee  
(863) 438-8330

## MISSION

The Mission of the Town Commission of Dundee, Florida is to enact legislation to establish policy to promote the health, safety, welfare and quality of life of the people of Dundee in a fiscally responsible manner. To this end, the Commission will communicate openly and directly; and, practice honesty, integrity and courtesy; and, respect other and their concerns; and, take pride in and responsibility for our work; and, strive for efficiency, effectiveness and fairness.

## PROGRAM DESCRIPTION

The Town of Dundee has a Commission-Manager Form of government. The Commission-Manager form of government combines the political leadership of elected officials in the form of a Town Commission with the managerial experience of an appointed local government manager. The Town Commission appoints the Town Manager, who in turn appoints and manages all other Town department staff.

The qualified voters of the Town of Dundee elect the Mayor and Town Commissioners at-large, meaning they represent all of the citizens in Dundee. The Mayor and Town Commissioners hold office for four-year terms.

The Dundee Town Commission meets the second and fourth Tuesday of the month at 6:30 p.m. at the Town Hall Commission Chambers, located at 202 East Main Street, Dundee, Florida.

The Town Commission has implemented two committees to assist with their work: the Planning & Zoning Board and the Dundee Tree Board.



## Town Commission

		<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>		
<b>Acct #</b>	<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>		
511-120	Salaries & Wages	\$ -	\$ 25,200	\$ 25,200	\$ 25,200		
511-210	Payroll Taxes	\$ -	\$ 1,928	\$ 1,928	\$ 1,928		
511-230	Health/Dental/Life Insurance	\$ -	\$ -	\$ -	\$ -		
511-240	Worker's Comp	\$ 3,003	\$ 3,003	\$ 3,600	\$ 3,003		
511-310	Professional Services	\$ 17,700	\$ -	\$ -	\$ -		
511-400	Travel & Training	\$ 6,000	\$ 7,000	\$ 10,000	\$ 7,000		
511-413	Communication Services-Newspaper Ads	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,000		
511-417	IT Services	\$ -	\$ 5,963	\$ 8,506	\$ 8,100		
511-425	Postage	\$ 100	\$ 100	\$ 100	\$ 100		
511-440	Rent/Leases/Mortgages	\$ -	\$ -	\$ -	\$ -		
511-450	Property & Liability Insurance	\$ 4,050	\$ 4,050	\$ 4,050	\$ 4,050		
511-480	Promotional Activities	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000		
511-481	Christmas Dinner	\$ -	\$ 2,500	\$ 3,500	\$ 2,500		
511-482	Town wide Cleanup Event	\$ -	\$ 500	\$ 2,000	\$ 500		
511-483	Tree Board Reserve Allocation	\$ -	\$ -	\$ 9,324	\$ 10,000		
511-485	Election	\$ 3,600	\$ -	\$ -	\$ -		
511-490	Other Current Charges	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500		
511-510	Office Supplies	\$ 250	\$ 250	\$ 250	\$ 250		
511-520	Operating Supplies	\$ 400	\$ 400	\$ 400	\$ 400		
511-540	Dues & Subscriptions	\$ 1,100	\$ 3,600	\$ 4,500	\$ 3,600		
511-640	Machinery & Equipment	\$ 3,000	\$ -	\$ -	\$ -		
	<b>Total Dept. 511</b>	<b>\$ 49,142</b>	<b>\$ 60,994</b>	<b>\$ 79,858</b>	<b>\$73,131</b>		



# OFFICE OF TOWN MANAGEMENT & ADMINISTRATION

Tandra Davis, Interim Town Manager  
(863) 438-8330

## MISSION

The Mission of the Dundee Town Manager's office is to coordinate and direct all administrative and management functions of the Town; to appoint qualified individuals to serve as Town department heads; and to annually prepare and submit a responsible Town budget to the Town Commission for review.

## PROGRAM DESCRIPTION

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. The Town Manager appoints and supervises department heads; provides legislative research support; addresses constituents' concerns; prepares and submits the annual Town budget to the Commission for review and approval; represents the interests of the Town at the local, state and federal level; and promotes the Town through professional representation in a positive manner at community events.

The Town Clerk serves as the custodian of record and regulatory compliance officer for all town files. The Town Clerk serves the Town Commission and its various boards as secretary to keep minutes.

Purchasing provides centralized purchasing capabilities for all departments as well as facilitates the processes to ensure contracts are awarded to the vendor or firm that will provide the best value for the taxpayer's dollar.

In addition, the department is responsible for centralized risk management to reduce, minimize or eliminate the Town's exposure to loss through the implementation and administration of comprehensive property and casualty insurance and loss control programs.

The Town Manager's Office also collaborates with Town departments, local officials and the general public to further the interests of the Town.

## TOWN MANAGER'S OFFICE

				Budgeted		Budgeted		Budgeted		Budgeted
Acct #		Description		2018		2019		2020		2021
512-120		Salaries & Wages		\$ 162,837		\$ 172,174		\$ 144,015		\$ 146,500
512-140		Overtime		\$ 500		\$ 500		\$ -		0
512-210		Payroll Taxes		\$ 12,457		\$ 13,171		\$ 11,017		\$ 516
512-220		Retirement Contributions		\$ 8,141		\$ 12,633		\$ 10,993		0
512-230		Life, Health, Dental & Vision Ins		\$ 39,611		\$ 37,344		\$ 27,386		\$ 74
512-240		Workers Comp		\$ 2,002		\$ 2,002		\$ 1,334		\$ 325
512-310		Professional Services		\$ 650		\$ 650		\$ 650		\$ 200
512-400		Travel & Training		\$ 2,000		\$ 4,000		\$ 6,000		0
512-417		IT Services		\$ -		\$ 5,963		\$ 8,506		\$ 8506
512-425		Postage		\$ 50		\$ 50		\$ 70		0
512-440		Rent/Leases/Mortgage		\$ -		\$ -		\$ -		
512-450		Property & Liability Insurance		\$ 2,291		\$ 2,291		\$ 2,300		\$ 460
512-460		Repairs & Maintenance		\$ 50		\$ 200		\$ 300		\$ 750
512-480		Promotional Activities		\$ 250		\$ 750		\$ 750		\$ 250
512-490		Other Current Charges		\$ 500		\$ 700		\$ 400		\$ 150
512-510		Office Supplies		\$ 750		\$ 1,000		\$ 1,200		\$ 50
512-520		Operating Supplies		\$ 1,000		\$ 1,000		\$ 5,000		\$ 150
512-540		Dues & Subscriptions		\$ 3,000		\$ 3,000		\$ 600		\$ 50
512-640		Machinery & Equipment		\$ 2,000		\$ 2,000		\$ -		
		<b>Total Dept 512</b>		\$ 245,764		\$ 259,428		\$ 220,520		\$ 20,730



## LEGAL SERVICES

F. John Murphy – Town Attorney  
Seth Claytor – Assistant Town Attorney  
(863) 438-8330

### MISSION

The Mission of the Dundee Town Attorney is to advise and represent the Town in all civil, administrative, and regulatory matters. It shall be the Town Attorney's duty, either personally or by such assistants as he or she may designate, to perform all services incident to the legal department; to give advice in writing when so requested, to the Commission, its Committees, the Town Manager, or Directors of any department [and] to prosecute or defend, as the case may be, all suits or cases to which the Town may be a party

### PROGRAM DESCRIPTION

In carrying out its responsibility to provide legal services regarding civil, administrative, and regulatory matters, the Town Attorney undertakes a number of activities. It gives advice to Town officials and drafts documents for them.

It represents the Town in civil court - these civil actions include both state and federal court actions and state and federal administrative proceedings. The Town Attorney advises town officials and the Human Resources Department on employment law matters, and drafts and reviews a wide variety of contracts or other agreements for town officials.

The Town Attorney reviews and may draft resolutions and ordinances.

The Town of Dundee contracts with the law firm of Boswell & Dunlap LLP for two attorneys.

Under the Charter, the Town Attorney has three distinct roles:

- Advisory - To provide advice to the town and each of its departments.
- 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.

LEGAL SERVICES									
		Budget		Budgeted		Budgeted		Budgeted	
Acct. #				2018		2019		2020	
514-310		Attorney Charges		\$ 85,000		\$ 125,000		\$ 128,750	
514-417		IT Services		\$ -		\$ 5,963		\$ 8,506	
514-490		Other Current Charges				\$ -		\$ -	
		<b>Total Dept. 514</b>		\$ 85,000		\$ 130,963		\$ 137,256	

***This page intentionally left blank***

## **ENTERPRISE FUNDS**



## **Sanitation Services**

Clifton Bernard – Director of Sanitation Services  
(863) 438-8330

### **MISSION**

The Mission of the Dundee Sanitation Services Department is to protect the public and environment through the legal, efficient and effective collection, treatment, reuse and disposal of solid wastes while enhancing relationships with the community, co-workers, elected and appointed officials, unions and business.

### **PROGRAM DESCRIPTION**

The Town of Dundee contracts with Ideal Refuse Savings Inc. for Solid Waste Services that includes recycling, bulk waste, yard waste, and solid waste.



SANITATION DIVISION									
			Budgeted		Budgeted		Budgeted		Budgeted
Acct. #		Description	2018		2019		2020		2021
534-340		Contract Labor	\$ 364,000		\$ 364,000		\$ 400,000		\$ 404,300
534-425		Postage	\$ 1,500		\$ 5,400		\$ 4,300		\$ 1,500
534-470		Copies & Printing	\$ -		\$ -		\$ -		
534-490		Other Current Charges	\$ 75		\$ 75		\$ -		\$ -
534-520		Operating Supplies	\$ -		\$ -		\$ -		
		<b>Total Dept. 534</b>	\$ 365,575		\$ 369,475		\$ 404,300		\$ 405,800



## **Sewer & Wastewater Services**

Clifton Bernard – Director of Sewer & Wastewater Services  
(863) 438-8330

### **MISSION**

The Mission of the Dundee Department of Sewer & Wastewater Services is to plan, evaluate, and implement programs for the provision of safe potable water and the treatment of town-wide sanitary sewer.

### **PROGRAM DESCRIPTION**

The Department's vision is to efficiently and effectively operate the wastewater collection and wastewater treatment plant for the benefit of the citizens of Dundee and in compliance with regulatory and standard practices set forth by the Florida Department of Public Health and Environment.

The Department will continue to provide for the betterment of wastewater systems through better management, operation and maintenance programs.

The Sewer Department is a department of the Town of Dundee, and not a separate district. The users fund one hundred percent (100%) of the operation and the maintenance of the department. They also pay the debt retirement of the bonds and loans for the Sewer Department.

The Town Commission sets the user fees. The user fees are based on the cost of the operation and maintenance costs of the treatment plant and collection system.

The Wastewater Treatment Plant is in operation twenty-four (24) hours a day, three hundred and sixty-five (365) days per year. At all times, there is an alarm system that monitors the treatment plant and the pump stations. The alarm system reports problems directly to the utilities director.

**PUBLIC UTILITIES - WASTEWATER DIVISION**

			Budgeted	Budgeted	Budgeted	Budgeted
Acct. #	Description	2018	2019	2020	2021	
535-120	Wages & Salaries	\$ 67,529	\$ 70,893	\$ 74,407	\$ 84,032	
535-140	Overtime	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
535-210	Payroll Taxes	\$ 5,166	\$ 5,423	\$ 5,960	\$ 6,548	
535-220	Retirement Contributions	\$ 1,144	\$ 3,545	\$ 3,545	\$ 3,545	
535-230	Life & Health Insurance	\$ 26,753	\$ 25,314	\$ 25,314	\$ 25,314	
535-240	Workers' Comp	\$ 1,402	\$ 1,402	\$ 1,665	\$ 1,665	
535-310	Professional Services	\$ 1,000	\$ 1,000	\$ 26,000	\$ 26,000	
535-313	Engineering	\$ 2,500	\$ 2,500	\$ 1,250	\$ 1,250	
535-315	Sampling	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
535-341	Sludge Removal	\$ 23,400	\$ 23,400	\$ 35,000	\$ 35,000	
535-400	Travel & Training	\$ 200	\$ 200	\$ 750	\$ 750	
535-417	IT Services	\$ -	\$ 5,963	\$ 12,656	\$ 12,656	
535-425	Postage	\$ 1,250	\$ 5,400	\$ 4,000	\$ 4,000	
535-430	Utilities	\$ 50,000	\$ 76,560	\$ 58,500	\$ 58,500	
535-440	Rent/Leases/Mortgages	\$ 51	\$ 50	\$ 50	\$ 50	
535-450	Property & Liability Insurance	\$ 12,298	\$ 12,300	\$ 11,200	\$ 7,500	
535-460	Repairs & Maintenance	\$ 25,000	\$ 150,000	\$ 200,000	\$ 350,000	
535-461	Repairs & Maintenance-Vehicles	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
535-470	Copies & Printing	\$ 700	\$ -	\$ 500	\$ -	
535-490	Other Current Charges	\$ 500	\$ 500	\$ 250	\$ 250	
535-510	Office Supplies	\$ 150	\$ 150	\$ 150	\$ 100	
535-520	Operating Supplies	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	
535-521	Operating Supplies-Chemicals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
535-522	Operating Supplies-Uniforms	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,000	
535-525	Gas & Oil	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000	
535-540	Dues & Subscriptions	\$ 750	\$ 750	\$ 750	\$ 500	
535-630	Improvements Other Than Bldg.	\$ -	\$ -	\$ -	\$ -	
535-640	Machinery & Equipment	\$ -	\$ -	\$ 35,000	\$ 51,400	
	Total Dept. 535	\$ 277,218	\$ 437,349	\$ 543,946	\$713,559	



# Stormwater Management

Clifton Bernard – Director of Stormwater Management  
(863) 438-8330

## MISSION

The Mission of the Storm Water Management Department is to implement, and enforce a storm water management program that is designed to reduce the discharge of pollutants to the town's storm water system and the receiving waters of Polk County and to minimize adverse impacts on human health and the environment in accordance with regulatory requirements.

## PROGRAM DESCRIPTION

Storm Water Management is important to everyone as it attempts to protect our environment by protecting waterways including streams, ditches, lakes etc. By instituting Storm water management practices the department is trying to have rules that will stop discharges into the waterways that would be harmful.

Storm Water starts as water from the sky such as rain and hail. Once the water comes into contact with the ground it is then called runoff. Once this water hits the ground it most likely becomes contaminated with things like: dirt, fertilizers, road salt, oils and fluids from all types of vehicles that previously dripped on driveways and streets, oils from asphalt roofing and any other types of debris it comes in contact with as it flows to the storm sewer system. The drainage system is a series of catch basins and drainage ditches that collect and channel runoff from streets, driveways, sidewalks, parking lots and vegetated land surfaces.

The problem with Storm Water is once it comes in contact with everything described above it carries these debris to the storm sewer system which eventually flows to our streams, ditches, lakes and ponds contaminating the water ways when it is mixed with them. This affects everyone's ability to use the water for such things as swimming, drinking, and fishing. This contaminated storm Water also affects the quality of the aquatic life in our water ways.

Remember only rain in the drains is the statement we should all be using. Residents can help the Town by keeping storm drains clean of debris, and reporting if they see someone dumping anything into the storm sewers.

PUBLIC UTILITIES - STORMWATER DIVISION						
			<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>
<b>Acct. #</b>		<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
538-120		Salaries & Wages	\$ -	\$ -	\$ -	\$ 34,000
538-140		Overtime	\$ -	\$ -	\$ -	\$ 500
538-210		Payroll Taxes	\$ -	\$ -	\$ -	\$ 2,720
538-220		Retirement Contributions	\$ -	\$ -	\$ -	\$ 1,300
538-230		Life & Health Insurance	\$ -	\$ -	\$ -	\$ 12,000
538-240		Workers Compensation	\$ 401	\$ 401	\$ 401	\$ 1,151
538-310		Professional Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
538-313		Engineering	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
538-400		Travel & Training	\$ 150	\$ 150	\$ 150	\$ 150
538-417		IT Services	\$ -	\$ 5,955	\$ 8,506	\$ 8,506
538-450		Property & Liability Insurance	\$ 816	\$ 816	\$ 816	\$ 816
538-460		Repairs & Maintenance	\$ 15,000	\$ 15,000	\$ 80,677	\$ 15,000
538-461		Repairs & Maint-Vehicles	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
538-520		Operating Supplies	\$ 1,250	\$ 2,450	\$ 2,450	\$ 750
538-523		PCI Workers	\$ 44,000	\$ 88,000	\$ 50,000	
538-525		Gas & Oil	\$ 1,200	\$ -	\$ -	\$ -
538-540		Dues & Subscriptions	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,000
538-640		Machinery & Equipment		\$ -	\$ -	\$ -
		<b>Total Dept. 538</b>	<b>\$ 100,092</b>	<b>\$ 149,772</b>	<b>\$ 180,000</b>	<b>\$ 109,893</b>



# Water Utility Services

Clifton Bernard – Director of Water Utility Services  
(863) 438-8330

## MISSION

It is the Mission of the Town of Dundee Water Department to provide all customers with a safe drinking water supply, water for fire protection, and an adequate supply of water for essential daily needs within the context of a positive, fair, efficient, effective and healthy workplace environment.

## PROGRAM DESCRIPTION

The Dundee Water Department is responsible for the management and maintenance of the Town of Dundee's drinking water resources and the distribution system utilized to convey this resource to residents and businesses throughout the town.

The Department does so by following stringent State and Federal distribution guidelines, such as the Safe Drinking Water Act originally passed by Congress in 1974. This 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 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 requests from customers.
- Maintain the distribution system, fire hydrants, and water meters.

# PUBLIC UTILITIES - WATER DIVISION

			Budgeted		Budgeted		Budgeted		Budgeted
Acct. #		Description	2018		2019		2020		2021
533-120		Salaries & Wages	\$ 150,985		\$ 188,729		\$ 243,804		\$ 253,905
533-140		Overtime	\$ 7,600		\$ 7,600		\$ 7,100		\$ 7,600
533-210		Payroll Taxes	\$ 11,550		\$ 14,438		\$ 18,655		\$ 14,438
533-220		Retirement Contributions	\$ 4,702		\$ 6,192		\$ 6,192		\$ 6,192
533-230		Life & Health Insurance	\$ 50,476		\$ 59,240		\$ 65,164		\$ 84,000
533-240		Worker's Comp	\$ 2,403		\$ 2,403		\$ 2,470		\$ 2,403
533-310		Professional Services	\$ 1,000		\$ 1,300		\$ 26,300		\$ 1,300
533-313		Engineering	\$ 22,500		\$ 60,000		\$ 60,000		\$ 50,000
533-315		Sampling	\$ 6,000		\$ 5,000		\$ 6,000		\$ 5,000
533-340		Contract Labor	\$ 7,500		\$ 7,500		\$ 7,500		\$ 15,000
533-400		Travel & Training	\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000
533-417		IT Services	\$ -		\$ 5,963		\$ 8,506		\$ 8,406
533-425		Postage	\$ 2,500		\$ 5,400		\$ 5,400		\$ 5,400
533-430		Utility Services	\$ 35,000		\$ 56,000		\$ 68,000		\$ 75,000
533-440		Rent/Leases/Mortgage	\$ 501		\$ 500		\$ 500		\$ 500
533-450		Property & Liability Insurance	\$ 11,609		\$ 11,609		\$ 11,609		\$ 9,000
533-460		Repairs & Maintenance	\$ 70,000		\$ 125,000		\$ 125,000		\$ 145,000
533-461		Repairs & Maint-Water Pumps	\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
533-462		Repairs & Maint-Vehicles	\$ 2,500		\$ 2,500		\$ 2,500		\$ 2,500
533-470		Copies & Printing	\$ 1,750		\$ -		\$ -		\$ -
533-490		Other Current Charges	\$ 35,500		\$ 35,500		\$ 20,000		\$ 500
533-510		Office Supplies	\$ 750		\$ 1,000		\$ 1,000		\$ 1,000
533-520		Operating Supplies	\$ 50,000		\$ 70,000		\$ 60,000		\$ 70,000
533-521		Operating Supplies-Chemicals	\$ 22,000		\$ 22,000		\$ 27,000		\$ 22,000
533-533		Operating Supplies-Uniforms	\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
533-525		Gas & Oil	\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
533-540		Dues & Subscriptions	\$ 56,587		\$ 7,500		\$ 7,500		\$ 7,500
533-640		Machinery & Equipment	\$ 2,000		\$ 2,000		\$ 25,000		
		<b>Total Dept. 533</b>	\$ 597,238		\$ 1,798,408		\$ 818,700		\$ 800,143

***This page intentionally left blank***



## NON-DIVISIONAL BUDGETS

## GENERAL FUND NON-DEPARTMENTAL EXPENSES

Acct. #	Description	Budgeted	Budgeted	Budgeted	Budgeted
		2018	2019	2020	2021
593-250	Unemployment Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
593-251	Tuition Assistance		\$ 8,000	\$ 8,000	\$ 5,000
593-521	Hurricane Recovery	\$ -	\$ -		
593-635	Bank Fees	\$ -	\$ -		
593-650	Road Re-Surfacing		\$ -		
593-720	Economic Incentive Grants	\$ -	\$ -		
593-750	Working Reserve	\$ 141,144	\$ 50,632	\$ 92,404	\$ 50,000
593-810	Contribution Chamber of Commerce	\$ 1,000	\$ 1,000		
593-817	Donations	\$ -			
	<b>Total Dept 593</b>	<b>\$ 147,144</b>	<b>\$ 64,632</b>	<b>\$ 105,404</b>	<b>\$ 60,000</b>

## ENTERPRISE FUND   NON-DEPARTMENTAL

			Budgeted	Budgeted	Budgeted	Budgeted			
Acct. #		Description	2018	2019	2020	2021			
593-720		IT Support	\$ -	\$ -	\$ -				
593.251		Tuition Assistance	\$ -	\$ 12,000	\$ 12,000	\$5,000			
593-521		Hurricane Recovery		\$ -	\$ -				
595-533		Contingency	\$ 2,093	\$ 48,245	\$ 56,304	\$50,000			
595-640		Technology Acquisitions	\$ -	\$ 4,000	\$ 4,000				
595-650		Bad Debts Expense	\$ -	\$ -	\$ -				
595-700		Interfund Transfers	\$ 125,000	\$ 125,000	\$ -	\$125,000			
		<b>Total Dept 595</b>	\$ 127,093	\$ 189,245	\$ 72,304	\$180,000			

# *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 2019-2020 FISCAL YEAR which are accounted for in the Capital Projects/Outlay Budgets for the General and Enterprise Funds.

**GENERAL FUND CAPITAL OUTLAY**

			<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>		<b>Budgeted</b>		
<b>Acct. #</b>		<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>		<b>2021</b>		
<b>595-640</b>		<b>Technology Acquisitions</b>	<b>\$ -</b>	<b>\$ 19,000</b>	<b>\$ 4,500</b>				
<b>595-641</b>		<b>MetroEthernet Expansion</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>595-462</b>		<b>Surplus Property Acquisitions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>595-621</b>		<b>Renovation Old Townhall</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>595-650</b>		<b>Roadway Improvements (New Roads)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,000</b>				
<b>595-651</b>		<b>SR542 Expansion Project</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>595-670</b>		<b>Vehicle Acquisition</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>				
<b>595-660</b>		<b>Community Center Improvements</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>				
<b>595-661</b>		<b>Community Center Bldg Improvements</b>	<b>\$ -</b>	<b>\$ 60,550</b>	<b>\$ 120,000</b>				
		<b>Total Dept 595</b>	<b>\$ -</b>	<b>\$ 117,550</b>	<b>\$ 404,500</b>				
		<b>Total Expenditures General Fund</b>	<b>\$ 3,006,977</b>	<b>\$ 5,848,424</b>	<b>\$ 4,047,847</b>				

**ENTERPRISE FUND CAPITAL OUTLAY**

			<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>		<b>Budgeted</b>		
Acct. #		<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>		<b>2021</b>		
595-656		<b>Lake Ruth Water Plant - Decommission</b>	<b>\$ -</b>	<b>\$ -</b>					
595-657		<b>US 27 S Lift Station Rehab</b>	<b>\$ -</b>	<b>\$ -</b>					
595-658		<b>State Road 542 Utility Relocation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,000</b>				
		<b>Hickory Walk Water Treatment Plant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000</b>				
595-659		<b>Econo Lodge Lift station Rehab</b>			<b>\$ -</b>				
		<b>Total Dept. 595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,095,000</b>				

TOWN OF DUNDEE  
ADOPTED 5 YEAR  
CAPITAL  
IMPROVEMENT PLAN



Five Year CIE Schedule of Projects Dundee														
Project Number/Category	Project Name	FY16-17		FY17-18		FY18-19		FY19-20		FY20-21		Total Project Cost	Comp Plan	Project Need
WASTEWATER														
1	Eli Lift Station Repair											\$0		Maint/Rehab/Replacement
2	Lift Station Telemetry/Omniscan	\$13,000	City Funds									\$13,000		Maint/Rehab/Replacement
3	Repair Clarifier (2)	\$70,000	City Funds	\$70,000	City Funds					320,000		\$460,000		Maint/Rehab/Replacement
4	Extend Sewer West on Dundee Road (Road Widening)					\$300,000	Impact Fees					\$300,000		Maint/Rehab/Replacement
5	Roof Over Chlorine Contact Chamber			\$30,000	City Funds							\$30,000		Maint/Rehab/Replacement
6	Vehicle Replacement			\$45,000	City Funds ??							\$45,000		Maint/Rehab/Replacement
Wastewater Total		\$83,000		\$145,000		\$300,000		\$0		\$320,000		\$848,000		
STORMWATER DRAINAGE														
1	TV Entire Stormwater System	\$75,000	Stormwater Fund									\$75,000		Maint/Rehab/Replacement
2	Lime Ave/Center St.Drainage			\$500,000						\$20,000		\$520,000		
3	Lake Menzie Dr. & 3rd St.	\$100,000										\$100,000		
4	MLK Stormwater Improvements					\$10,000	City Funds	\$110,000	City Funds			\$120,000	Yes	Maint/Rehab/Replacement
5	NPDES (Envisors)	\$20,000										\$20,000		
6	New Mower	\$17,000										\$17,000		
Stormwater Drainage Total		\$212,000		\$500,000		\$10,000		\$110,000		\$20,000		\$852,000		
POTABLE WATER														
1	Vehicle Replacement	\$30,000										\$30,000		
2	Vehicle Replacement (Ronnie)					\$20,000						\$20,000		
3	Water Pipe - New Sections (Mabel Loop, HL Smith to USDA)			\$200,000	??							\$200,000	Yes	Maint/Rehab/Replacement and Future Demand
4	Water Meter Automation	\$70,000										\$70,000	Yes	
5	Decommission Lake Ruth WTP	\$50,000	??									\$50,000	Yes	Maint/Rehab/Replacement
6	Repaint Shepard Avenue Water Tower	\$60,000	??									\$60,000	Yes	Maint/Rehab/Replacement
7	542 Widening Water Relocates			\$200,000								\$200,000	Yes	Maint/Rehab/Replacement
Potable Water Total		\$210,000		\$200,000		\$20,000				\$0		\$430,000		
PARKS														
1	Lake Marie Park											\$0	Yes	Maint/Rehab/Replacement and Future Demand
2	Lake Menzie Park									\$160,000		\$160,000	Yes	Maint/Rehab/Replacement and Future Demand
3	Merrill Park (Kid-friendly park)											\$0	Yes	Maint/Rehab/Replacement and Future Demand
4	Lake Ruth Park											\$0	Yes	Maint/Rehab/Replacement and Future Demand
5	4th St Ballfield Rehab											\$0	Yes	Maint/Rehab/Replacement and Future Demand
6	Community Center Expansion											\$0	Yes	Maint/Rehab/Replacement and Future Demand
Parks Total				\$0		\$0		\$0		\$160,000		\$160,000		
ROADS														
1	Lake Marie Drive Improvements											\$0	Yes	Maint/Rehab/Replacement
2	Resurfacing Town-wide	\$160,000						\$160,000	\$380,000			\$700,000	Yes	Maint/Rehab/Replacement
3	Left Turn Lane at Dundee Road & Martin Luther King											\$0	Yes	Maint/Rehab/Replacement
4	Dundee Road Widening							\$720,000				\$720,000	Yes	Maint/Rehab/Replacement and Future Demand
5	Purchase Bat Wing Mower											\$0		Maint/Rehab/Replacement
Roads Total				\$0		\$0		\$0		\$380,000		\$1,420,000		
TOTAL ALL CATEGORIES				\$845,000		\$330,000		\$110,000		\$880,000		\$3,710,000		

# *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 matures 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 of September 1<sup>st</sup>, 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.

## Debt Maturities Schedule:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
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
2038-2042	-	-	802,328	316,499
2043-2047	-	-	640,875	174,485
2048-2052	-	-	450,911	37,701
Total	<u>\$ 1,802,295</u>	<u>\$ 516,153</u>	<u>\$ 5,112,024</u>	<u>\$ 3,455,618</u>

<b><u>ENTERPRISE FUND NON-DEPARTMENTAL</u></b>							
			<u>Budgeted</u>		<u>Budgeted</u>		<u>Budgeted</u>
<u>Acct. #</u>		<u>Description</u>	<u>2018</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>593-720</u>	-	<u>IT Support</u>	- \$ -	-	\$-	- \$ -	
<u>593.251</u>	-	<u>Tuition Assistance</u>	- \$ -		\$ 12,000	<b>\$12,000</b>	<b>\$5,000</b>
<u>593-521</u>	-	<u>Hurricane Recovery</u>	-		\$-	<b>\$ -</b>	
<u>595-533</u>	-	<u>Contingency</u>	- \$ 2,093		\$ 48,245	<b>\$ 56,304</b>	<b>\$50,000</b>
<u>595-640</u>	-	<u>Technology Acquisitions</u>	- \$ -		\$ 4,000	<b>\$ 4,000</b>	
<u>595-650</u>	-	<u>Bad Debts Expense</u>	- \$ -		\$ -	<b>\$ -</b>	
<u>595-700</u>	-	<u>Interfund Transfers</u>	- \$ 125,000		\$ 125,000	<b>\$ -</b>	<b>\$125,000</b>
		-	-				
		<b><u>Total Dept 595</u></b>	- \$ 127,093		\$ 189,245	<b>\$ 72,304</b>	<b>\$180,000</b>
<b><u>ENTERPRISE FUND CAPITAL OUTLAY</u></b>							
			<u>Budgeted</u>		<u>Budgeted</u>	<u>Budgeted</u>	<u>Budgeted</u>
<u>Acct. #</u>		<u>Description</u>	<u>2018</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>595-656</u>	-	<u>Lake Ruth Water Plant - Decommission</u>	- \$ -	-	\$ -	- \$ -	
<u>595-657</u>	-	<u>US 27 S Lift Station Rehab</u>	- \$ -				
<u>595-658</u>	-	<u>State Road 542 Utility Relocation</u>	- \$ -		\$ -	<b>\$ 720,000</b>	
-	-	<u>Hickory Walk Water Treatment Plant</u>	- \$ -		\$ -	<b>\$ 375,000</b>	
<u>595-659</u>	-	<u>Econo Lodge Liftstation Rehab</u>	- \$ -		\$ -	<b>\$ -</b>	
		-	-				
		<b><u>Total Dept 595</u></b>	- \$ -		\$ -	<b>\$1,095,000</b>	

# *Appendix*



# OFFICIAL POSITION DIRECTORY

## POSITIONS MANDATED BY TOWN CHARTER & CODE OF ORDINANCES

MAYOR ..... Samuel Pennant  
VICE MAYOR..... Bertram Goddard  
COMMISSION ..... Steven Glenn, Willie Quarles, Rukhsana Harper  
INTERIM TOWN MANAGER..... Tandra Davis  
    CHIEF ADMINISTRATIVE OFFICER  
    EMERGENCY MANAGEMENT OFFICER  
TOWN ATTORNEY ..... F. John Murphy  
TOWN AUDITOR..... Mike Brynjulfson  
TOWN CLERK ..... Jennifer Garcia  
FINANCE DIRECTOR ..... Tandra Davis  
    COST RECOVERY AGENT  
PUBLIC WORKS DIRECTOR ..... Clifton Bernard  
    ADMINISTRATOR OF THE ELECTRICAL CODE  
    DIRECTOR OF WATER  
    STORMWATER DIRECTOR  
FIRE CHIEF ..... Joe Carbone  
CODE INSPECTOR ..... Tom Mulvaney  
BUILDING DIRECTOR..... Bob Lane  
DEVELOPMENT DIRECTOR ..... Marisa Barmby (CFRPC)  
    FLOODPLAIN ADMINISTRATOR  
SPECIAL MAGISTRATE FOR CODE ENFORCEMENT..... Jack Dawson  
SPECIAL MAGISTRATE FOR DEVELOPMENT ..... Jack Dawson  
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

## **REQUIRED ECONOMIC DATA**



## 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.