



**LAKE BUTLER
FLORIDA**

Annual Operating Budget 2021-2022



LAKE BUTLER
FLORIDA

City Commission

Mayor	Jack Schenck
Vice-Mayor	Annette Redman
Commissioner	Jimmy Beasley
Commissioner	Fred Sirmones
Commissioner	David Stegall



Administration

City Manager	Dale M. Walker
Deputy City Manager	Michael Cotter
Director of Finance	Michael Cotter
Director of Public Works	Cody Douglas
Assistant Director of PW	Cal Stewart
City Attorney	John Maines IV

City of Lake Butler, Florida
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Butler
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director



LAKE BUTLER FLORIDA



Front Row (l-r) Commissioner Jimmy Beasley, Mayor Jack Schenck, Vice Mayor Annette Redman, City Attorney John Maines IV
Back Row (l-r) Commissioner David Stegall, Deputy City Manager and Director of Finance Michael Cotter, City Manager Dale M. Walker, Commissioner Fred Sirmones

Brief City Commission Bio

- ❖ Mayor Jack Schenck – has served on the City Commission since 2016. Retired from the Florida Department of Corrections and the U.S. Army, his goal is to make his hometown visually appealing with service, food, entertainment, business and job opportunities without so much growth that it takes away from our small-town appeal. He would like to upgrade the antiquated infrastructure as well. His term expires June 2024.
- ❖ Vice Mayor Annette Redman – has held her seat on the City Commission since 2014. A graduate of Union County High School, she went on to retire from the U.S. Army. She has recently retired as a paraprofessional at the Lake Butler Elementary School. She has many achievement awards and a graduate of the University of Maryland. A strong supporter and volunteer in the community, she is interested in the youth and their molding of our future. She spearheads the monthly movie night. Her energy and effort has many young people in attendance. Her term expires in June 2022.
- ❖ Commissioner Jimmy Beasley – was re-elected to the City Commission in 2018. He served for many years previously on the City Commission as well as served as Mayor. A former employee of the City of Lake Butler and Union County, he rose up the ranks to become the Solid Waste Director for the County. He retired in 2017 and enjoys helping people. His term expires June 2022.
- ❖ Commissioner Fred Sirmones – has been on the City Commission since 2010 and has served as Mayor for several years. He is a self-employed contractor and works for the Florida Department of Corrections. He is a former Union County Sheriff's Deputy. Mayor Sirmones attended Florida State University and is also a professional firefighter. His ability to mentor the youth by coaching is important and now has an additional passion which is the welfare of the elderly. His term expires in June 2022.
- ❖ Commissioner David Stegall – is the Southeastern Region Distribution Center Manager for Horizon Global Americas, the largest manufacturer of aftermarket towing and trailer products. He oversees the company's Starke, FL location, and has been with the company since 1996. David is also the creator and administrator of the Lake Butler Community Page, a local social media and website news source for the community. He has a passion for the community and enjoys being involved. His term expires June 2024.



LAKE BUTLER FLORIDA

Description of Local Government

The City of Lake Butler City Commission is made up of five members, elected at large in a non-partisan election. The Commissioners elect one member to serve as the Mayor and another member to serve as Vice Mayor. The Commissioners are the decision makers on policy, adopts ordinances, sets tax rates, approves the City Managers contract, approves the City budget and approves major expenditures and contracts. The City Commission employs the City Manager, who manages the City's business on a day-to-day basis. The City Manager appoints and oversees the employees in the various departments. City Commission meetings are open to the public and citizens are encouraged to attend. Regular City Commission meetings are held every third Tuesday of the month at 6 P.M. in the Commission Chambers at City Hall located at 200 SW 1st Street. The agenda is on the website cityoflakebutler.com several days before the meeting for the public to review. Telephone 386-496-3401 for additional information or if you need special accommodations to attend any meeting.



The City of Lake Butler is in north central Florida between I-10 and I-75. A short distance to Gainesville, home of the

University of Florida, Jacksonville to the east and Lake City to the west and south of the Florida-Georgia line. An hour west of the Atlantic Ocean and an hour east of the Gulf of Mexico, Lake Butler is nestled in the scenic area of lakes, rivers, and forest with great hiking trails and, boating, along with biking areas. As the motto states "Scenery, Serenity, and YOU" fully describes the City of Lake Butler!

Vision Statement

“To develop and grow as a rural community of choice”

Mission Statement

“Strive to enhance appearance, foster economic growth, and maintain a rural quality of life.”

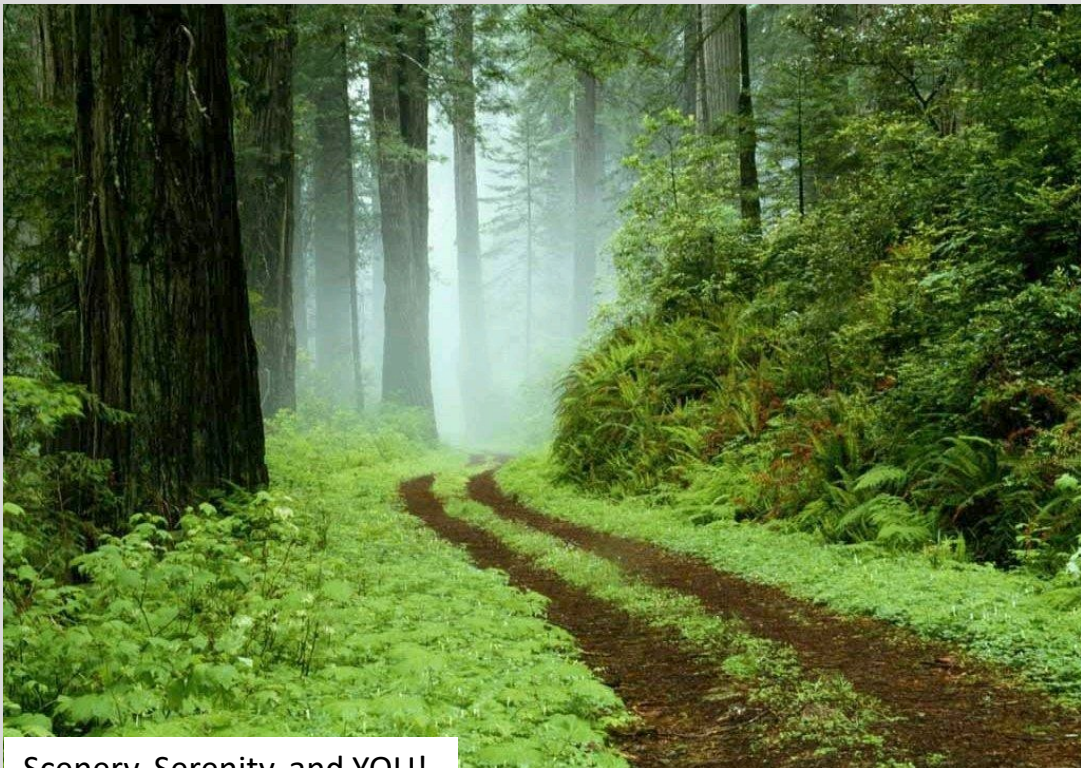
Core Values

Honesty, **O**ptimism, **M**otivated, **E**xcellence, **T**eamwork, **O**pportunity, **W**elcome, **N**ature
“Hometown”

Strategic Goals:

- ❖ Maintain and improve city aesthetics with balance code enforcement and beautification of public places.
- ❖ Incentivize economic development and support environmental sustainability including a walkable community.
- ❖ Encourage and support rural events that enhance revenue and stimulate tourism and local partnerships.
 - ❖ Maintain, improve, and upgrade water, wastewater and stormwater systems.

Developed in the spring of 2021 with the City Commission and a Citizens Committee



Scenery, Serenity, and YOU!



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

Mr. Jack Schenck, Mayor
Ms. Annette Redman, Vice Mayor

Jimmy Beasley, Commissioner
Fred Sirmones, Commissioner
David Stegall, Commissioner

September 21, 2021

Citizens of Lake Butler

Re: 2021-2022 Annual Operating Budget

Wow another year has passed and it is the time of year to present the 2022 fiscal year annual budget. As you read through this document you find it reflects the Distinguished Budget Award received last year from the Government Finance Officers Association. This is the second year the City has received this award for excellence and this budget is written to obtain a third award. The total budget is \$2.8 million, which will vary year to year based on the number of grants obtained. In this budget you will find the millage rate is remaining the same as in the prior years, but the utility costs are increasing.

To look at fiscal stability and transparency, the budget includes a glimpse five years into the future. For a small City, it is critical to think strategically and plan for the coming events. This budget reflects some challenges on the horizon if we do not create added sources of revenue. The focus is on the infrastructure and completing the underground work as well as a new wastewater treatment plant. Once the infrastructure is completed additional business and housing will occur. The future is bright for Lake Butler.

For a city of 1,800 residents this is an ambitious road ahead, but if we are going to have any growth it includes steps necessary in our progress. The attached document is full of pictures, facts, and written descriptions detailing the various budgeted areas, so it is not just numbers. It is my honor and privilege to serve as Mayor for this great City.

Respectfully

Jack Schenck

Mayor



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

Dale M. Walker, ICMA-CM, CGFM
City Manager
dwalker@cityoflakebutler.com

Michael Cotter
Deputy City Manager/ Director of Finance
mcotter@cityoflakebutler.com

July 20, 2021

Mayor Schenck and City Commission

Re: 2021-2022 Annual Operating Budget

It is my pleasure to present to you the annual operating budget for the City of Lake Butler covering the period of October 1, 2021 through September 30, 2022. This document follows the City Charter Article IV Section 2-239 (2) reflecting the annual budget document along with a budget message. The following document conforms to the best practices of the Government Accounting Standards Board (GASB) and the latest Government Finance Officers Association pronouncements that affect the City. Improved analytics also reflect the coordination with generally accepted accounting principles (GAAP) used both in the budget as well as in the audited financial statements. The transparency of the budget can be seen by the various written statements about the individual line items.

The 2020-2021 budget received the Distinguished Budget Award from the Government Finance Officers Association for the second year in a row. This is an amazing accomplishment for a city of 1,800 people in one of the smallest and economically challenged counties in the State of Florida. To receive this award, the City of Lake Butler had to publish a budget document that meets the program criteria as a policy document, as a financial plan, as an operation guide, and as a communication device. This award is valid for one year and the 2021-2022 budget is being prepared to once again meet the guidelines prescribed and will be submitted to GFOA to determine if it is eligible for another year.

Introduction

The City of Lake Butler is a quaint rural community of 1,800 residents located in the northern part of Florida. Uniquely situated, the City, is an hour from the Atlantic Ocean on the east and an hour from the Gulf of Mexico on the west and only an hour to the Georgia-Florida line. Major cities such as Jacksonville, St. Augustine, Gainesville, Lake City, and Orlando are within a short drive to be involved in the many cultural events of the big city atmosphere. Trucking, agriculture, and forestry are the economic drivers along with a State of Florida Correctional Facility located near the City. Recreation is another major economic driver with a beautiful lake located within the City limits and a bike path which is busy with hikers and bikers. An exceptional school system is present and has obtained distinctions of its academics and athletic abilities. The City motto of "Scenery, Serenity, and YOU" is appropriate as the area is surrounded by beautiful trees and lakes plus the quiet and quaint atmosphere that is difficult to find in a large city.

Strategic Goals

Recently the City leaders as well as a citizen panel held a workshop to discuss the mission, vision, and value statements plus develop a set of strategic goals for implementation. These strategic goals along with the economic development strategic plan as well as the community redevelopment agency master plan are focused on in this budget document. While the strategic goals are focused on the current horizon out to five-year vantage point, they can be broken down into current segments.

Short Term Goals: (within one fiscal year)

Goal – Maintain and improve city aesthetics with balance code enforcement and beautification of public places.

Objectives:

1. Sweep streets at least once a month.
2. Provide code enforcement with needed legislation.
3. Gateway entrance signs welcoming to City.

Goal – Incentivize economic development and support environmental sustainability including walkable community.

Objectives:

1. Work with Department of Economic Opportunity to secure sidewalk grant.
2. Develop historical community designation and walkable historic tour.
3. Create an industrial park for jobs and tax base.

Goal – Encourage and support rural events that enhance revenue and stimulate tourism and local partnerships.

Objectives:

1. Fourth of July celebration. Partner with the Rotary Club.
2. Christmas Parade
3. Drag boat races.

Goal – Maintain, improve, and upgrade water, wastewater, and storm water systems.

Objectives:

1. Obtain grants for new lift stations for wastewater system.
2. Replace several shut-off valves each year in water system.
3. Repair at a minimum two manholes each year.
4. Begin construction of new wastewater treatment plant.
5. Begin replacing wastewater collection system.

Long Term Goals: (beyond the fiscal year)

The long-term goals would be very similar to the short-term goal with new objectives that will take longer than one year to complete.

1. Maintain and improve city aesthetics with balanced code enforcement and beautification of public places.

Objectives:

- a. Downtown Redevelopment District create planters, and trees lined main street.
- b. Provide incentives to improve store fronts.
- c. Create a downtown merchants association.
- d. Create new brick wall at lake park.
- e. Renew the playground equipment.
- f. Develop and enforce noise and loitering ordinance.



2. Incentivize economic development and support environmental sustainability including a walkable community.

Objectives:

- a. Contract with a firm to reach out and recruit needed retail establishments.
- b. Widen streets and install curb and gutter in major areas in the community.
- c. Work with colleges and improve workforce.



3. Encourage and support rural events that enhance revenue and stimulate tourism and local partnerships.

Objectives:

- a. Bike path.
- b. Improve use of park system.
- c. Develop a program that will bring citizens downtown.



4. Maintain, improve, and upgrade water, wastewater, and storm water systems.

Objectives:

- a. Obtain grant for new lift stations.
- b. Replace two new shutoff valves each year in the water system.
- c. Repair two manholes each year.
- d. Clean the ditches in a quarter of the city each year.
- e. Explore storm system utility.
- f. Build a new wastewater treatment plant.



Created April 5, 2021, by an open meeting with Citizens and the City Commission public input held at the Community Center. Dr. Robert E. Lee from Florida State University was the moderator. The four strategic goals were developed, and objectives were developed by staff. While the goals listed are attainable, it will take a community to get excited and see a vision for the future of the City of Lake Butler and the surrounding area. As we contemplate about what could be, we need to focus on what our status is – a small rural area and as our motto states “Scenery, Serenity, and YOU.”

The City Commission, as leaders of our community, will play an active and important role in setting the future course of Lake Butler. Their ability to influence decisions in developing a budget and looking into the future to develop financial stability, improved cost accounting and transparency. The State of Florida in the past year approved a minimum wage of \$15 per hour. The minimum wage target is to be achieved within a five-year span. The current minimum wage for a starting city employee is at \$11 per year so there is significant adjustments and pay compression to avoid. In this budget is a five-year projection and in it is the growth to \$15 per hour but also are various increases in utility rates and the desire to obtain grants to fund some of the activity anticipated. The five-year proposed budget looks at the long-term financial plan and allows the City to develop a strong economic base for the community to enhance amenities and improve the quality of life while at the same time being sensitive to the environment around us.

The total budget is 2.8 million dollars compared to the previous year of \$5.3 million. The difference is primarily due to the timing of grants received from the State of Florida. Through the State Revolving Fund, a small debt may ensue as the grants are 80% forgivable loan and 20% low interest debt. The last low interest loan was less than 1 percent interest. Salaries increased due to the minimum wage increase to avoid the compression of the various grades. No additional staff is anticipated beyond the manning chart of 13 full time employees. Salaries are based on a performance evaluation and increased on an average of 3%.

General Fund

The General Fund is the core of any government financial structure. It is the fund where property taxes are received, and typical services are disbursed such as recreation, police, and fire. The City of Lake Butler, however, has a very low millage rate of 2.75 mills. This low rate coupled with the fact that only one-third of the property owners pay any property taxes is reflective of the \$79,000 anticipated ad valorem tax collection in fiscal year 2022. From an equitable view, it would be unfair to raise the millage rate as only a few will be paying but in the coming years this may be necessary. The overall average of \$79,000 generated from the millage rate from property taxes amounts to less than \$44 per resident.

In previous years, the City of Lake Butler has made contractual arrangements with Union County to provide the public safety protections. The County provides police, fire, and emergency medical services for the City. A part-time code enforcement officer, who is also a full time Sheriff's Deputy, handles the ordinance violation complaints.

The manning chart for the City has thirteen employees, including the City Manager. When the City Manager is removed from the list due to his contractual nature, there are twelve full-time employees at an average salary of \$34,700 or an average of 10% above last year. This is due to the attempt to reach the \$15 minimum wage level that if required by the State of Florida by the year 2025. A pay scale and performance evaluations have been effective to reward the high performers. Hospitalization, a direct stipend to the employee, is \$7,500 and in addition \$600 per year is being paid directly to a primary care facility so that each employee is assured some level of medical coverage. To obtain health insurance the City has put the burden on the employee to secure his/her own insurance coverage but its not afforded any savings by group insurance or may not have any health insurance as a few will use the stipend as additional income. The average fringe benefit ratio to salaries is 47.9% for the average employee which is 2% lower than last year. There are no plans currently for additional staffing. The City relies on prison inmates to assist public works. The City of Lake Butler is fortunate to be able to use twenty-five inmates from the nearby prison daily to assist with operations and maintenance. If the City had to hire the twenty-five employees, it would cost the City and additional \$530,000 per year. This is a significant savings to this community and reflects the partnership with the Department of Corrections. A comparison of salaries, fringes, and operating expenditures in the General Fund are as follows:

	<u>Fiscal years ending September 30,</u>			
<u>General Fund</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Salaries	34%	32%	29%	28%
Fringe Benefits	14%	16%	14%	12%
Operating Expenditures	52%	52%	57%	60%

Salaries and fringe benefits are declining in the General Fund as improved cost accounting systems are in place. The operating expenditures are expected to increase as a percentage as facilities are continually in need of maintenance.

The major concern is the fund balance. The fund balance policy is set at a level of 25% of expenditures, which is the minimum in case of emergencies. The fund balance is anticipated to dip below the 25% mark in fiscal year 2024 and by 2026 the General Fund will dip into the red. Without additional sources of revenue or major service cuts the General Fund will technically be bankrupt.

Water Fund

The Water Fund is one of the three funds comprising the Enterprise Funds. The auditors for years had just one fund called Proprietary Fund which include the water, wastewater, and solid waste fund. To analyze each fund, it was requested of the auditors to break the Proprietary Fund into three separate funds rather than the one large one. This would assist in the proper analysis of each fund and in obtaining grants and determining the proper level of funding. The fiscal year 2020 audit reflected that the water fund was not increasing rates enough and it was using the wastewater funds to assist. To maintain the integrity of the Water Fund a transfer of \$215,000 is recommended from the Wastewater to the Water Fund. The Water Fund has acquired debt to install all new water meters, so it is essential that a sufficient equity position be in place. It is also recommended that water rates increase 10% to cover the cost of providing the water and maintaining the infrastructure to get the water to the homeowner. Once the

water meters are fully installed and working the intent is to seek grant funding for replacement of the water lines. The lines are old and breaking causing a great deal of maintenance by the staff. An asset management program was initiated to focus on the replacement of worn-out equipment and valves. One of the major issues in this fund is that the mapping of water lines is either non-existent or sketchy at best. Old lines are still in the ground and current lines are not mapped correctly. Turn-off valves are hard to find or not working so part of the asset management program is to find and fix the valves along with mapping the water lines. Fire hydrant replacement is also planned. The assets in the Water Fund are fully depreciated for the most part and causes concern as new modern equipment will make the system more efficient but also reduce maintenance costs. The major goal for this fund is financial stability and users are correctly paying for the material and services received.

Wastewater Fund

The Wastewater Fund is the largest fund in the City as well as the largest portion of the enterprise funds. The major source of revenue is from the user charges. This fund is based on the volume of water used as the wastewater has no meters to determine usage. The user charges are broken down to the base rate and the consumption rate. The rates have been reviewed and analyzed with what other communities are charging from a similar size as well as proximity. The base rate is not going to increase but the consumption rate will increase by 10% in fiscal year 2022. The projected years are also reflecting an increase in rates to provide financial stability and getting prepared for a new wastewater treatment plant. There are several grants in the next few years that are anticipated to provide for influent and effluent improvements and a new wastewater treatment plant. The City is seeking grants for the collection system that is in very poor condition. The estimate from engineers is the core of the City will cost an estimated \$25 million to replace. This will be a multi-year project. The new wastewater treatment plant is estimated at \$25 million as well and grants are sought for the project that will increase the 750,000 gallon per day flow to one million gallons per day. This increase as well as the new technology will give this community the opportunity for growth. It is anticipated solar panels will power the energy of the plant thereby reducing the energy costs in the future. The largest customer continues to be the Department of Corrections with a twenty-year contract to furnish wastewater services to the prison. The infrastructure serves approximately 2,000 city residents, 3,000 inmates, and 900 prison staff.

Salaries reflect the improved cost accounting for work done in this fund. Only one major revenue bond is outstanding, and it is with USDA, used in 1998 era for equipment and facility upgrades. The City recently approved an asset management program and the process is being followed so that we will operate the utilities in a proper fashion and keep it operational.

In fiscal year 2020 the fund was separated from the water and solid waste funds to create its own stand-alone fund. This create an unusual net position in 2020 but \$215,000 is being proposed to be transferred back to the water fund to properly reflect activity in the past.

Solid Waste Fund

The third leg of the enterprise fund structure is the Solid Waste Fund. An outside contractor is picking up the solid waste twice a week at the curbside in the City. A 3% rate increase is proposed for fiscal year 2022 and for the next five years. The waste hauler has a contract that will expire in 2022 and it is anticipated the costs will increase significantly. Rates from other similar size communities were compared and our rates are well below the average.

Salaries are allocated to this fund to reflect the proper cost accounting for the work done in this area. The waste hauler has agreed to donate to the City a grant of \$5,000 each year to help offset some of the costs for street maintenance. The bill for solid waste is added to the utility bill each month.

Downtown Redevelopment Fund

The Downtown Redevelopment Plan is governed by a board which comprises the City Commission and one County Commissioner. A new Community Redevelopment Agency Master Plan is needed and is contracted with Northwest Regional Planning Commission to be completed by September 30, 2021. The revenue sources consist of a tax levy on a specific district in the downtown area. Each board member must take ethics training each year and each board member has completed this task. No salaries or administration fees are charged to this fund. It is solely designed to improve the downtown area.

Street Improvement Fund

A few years ago, the City set aside funds to improve the streets in the City. Those funds remain but are targeted for matching funds for a grant or grants that will help rebuild the infrastructure. This fund will have very little activity until the grants are available. The utility lines run under the streets, which will need to be replaced once the construction is completed. To work with the strategic goals, sidewalks are replaced or new are installed to improve the walkability of the community.

Conclusion

The City of Lake Butler is a community of approximately 1,800 residents. The City is at a tipping point and as the budget reflects there are many projects to do and little money to do them with. This is not unique to this City, but it requires strategic planning and forethought to consistently move forward. As a team the City Commission, working as policy makers and giving guidance, and the City Staff, working as operational portion of the team, work together toward the goal of making this a great community to live and play in.

This budget will be submitted to the Government Finance Officers Association to be reviewed by three independent reviewers for the Distinguished Budget Award. This prestigious award develops this document into a policy, financial, operations, and a communication tool. While this is a significant accomplishment for a small city, it is reflective of the desire to leave the complacency of the past and move forward to excel as a community in the State of Florida. The desire to have “unity in community” is vital for quality growth.

Respectfully,

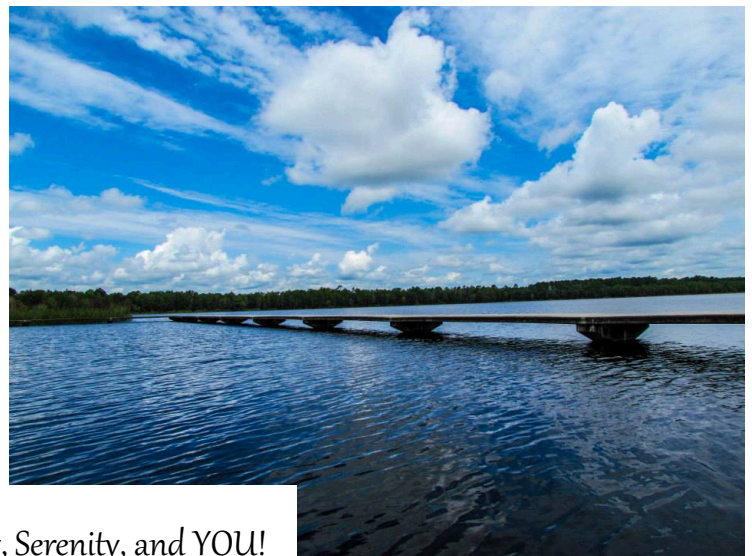
Dale M. Walker

Dale M. Walker, ICMA-CM, CGFM

City Manager



LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU!



LAKE BUTLER FLORIDA

CITY ORGANIZATION

Annual Operating Budget for the period of October 1, 2021 through September 30, 2022

The City of Lake Butler is a home-rule City operating under a Council-Manager form of government. All powers of the City are vested in an elected Commission, consisting of five members who elect one of their members to become Mayor. The Commission enacts local legislation, determines City policies, and employs the City Manager.



The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. He is responsible to the Commission for proper administration of all affairs of the City. A balanced budget, whereby expenditures are matched by revenues and prior year earnings, is presented to the Commission.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budget necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A department is a group of related activities aimed at accomplishing a major City service or program for example recreation.

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department for example parks and recreation are part of public works

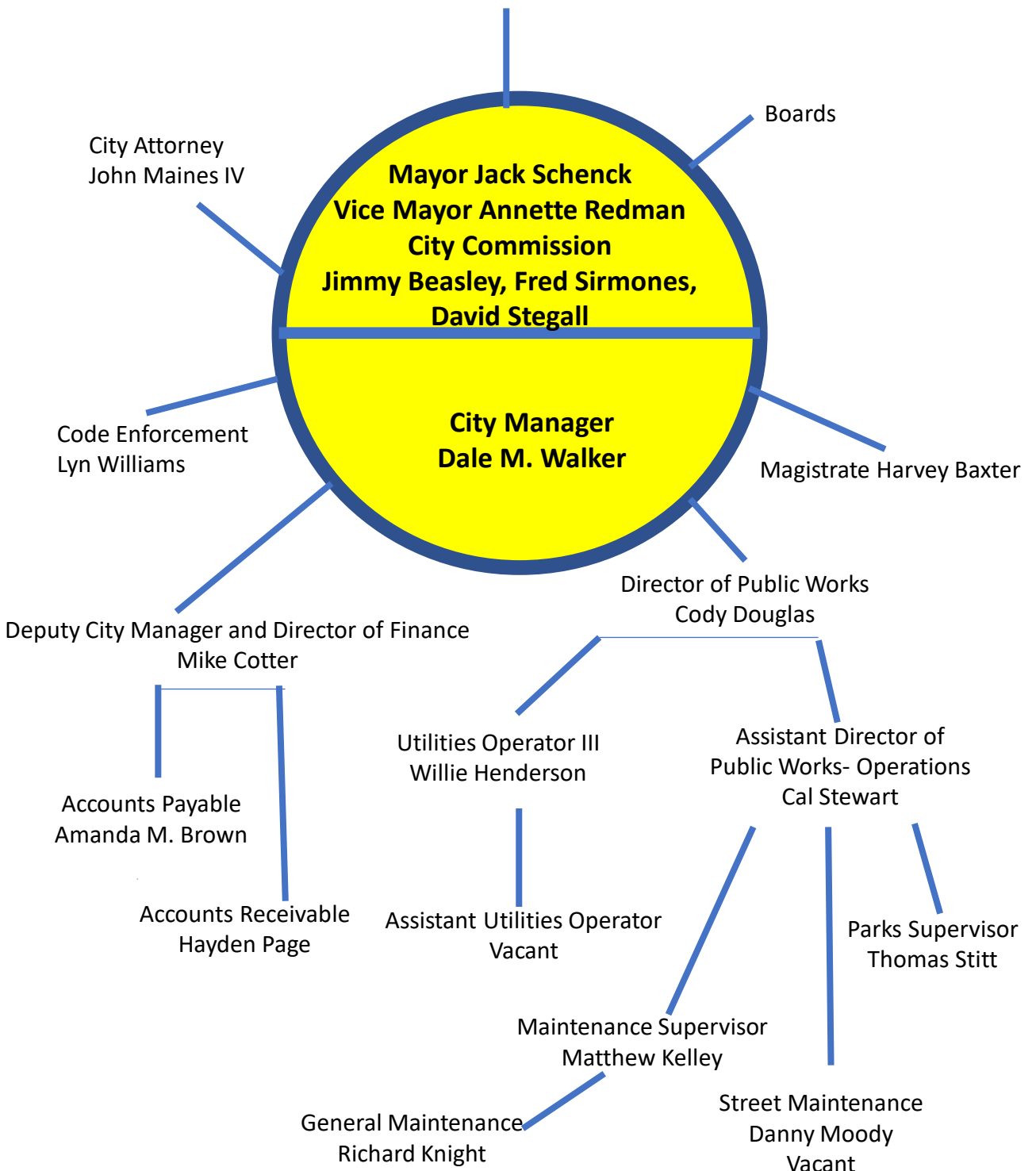
At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it but are subject to the supervision and control of the City Manager. A Department Head may supervise more than one Department.



Chart of Organization

LAKE BUTLER
FLORIDA

Citizens



City of Lake Butler, Florida

The Budget Process

Annual Budget for Fiscal Year 2021-2022

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the process must begin months before. In April, Department Heads meet with the City Manager and are given request packets. These packets contain information about the Department, including historical expenditure amounts, current expenditures and budget amounts, and estimated expenditure amounts for the upcoming budget year. Discussion about the economic impact on the area and formulation of priorities are discussed.

While the departments are preparing their budgets the City Manager is reviewing the revenue generated from property taxes, utility rates, and rental rates. These figures are then combined with the departments operational budget to create the first draft of the budget.

A series of workshops are held with the Commission usually in July or August. These workshops are open to the public and are posted per open meetings law. Information as to date and time can be found in the local media coverage. The workshops allow the city Commission to receive input on the budget from the City Manager and the Department Heads.

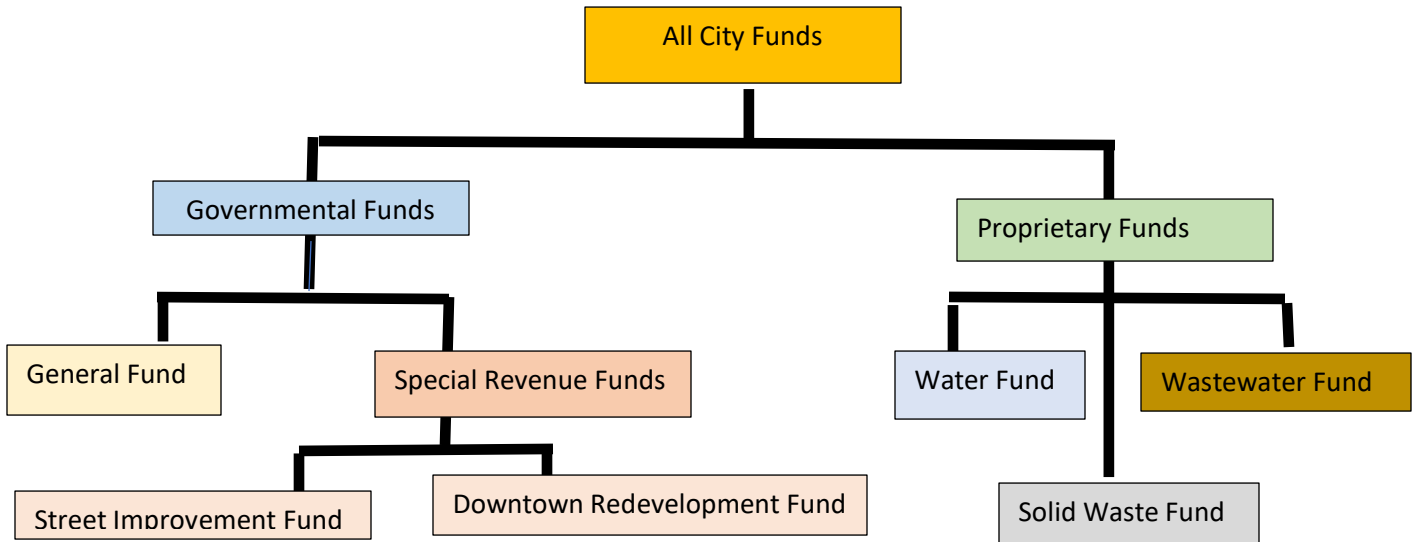
With guidance from the Commission, the City Manager then formulates a proposed budget that is submitted to the Commission. The City Manager presents the administrative budget and once the Commission receives it the document becomes the Commission’s and they modify, revise or approve the document to become the official operating budget. Two public hearings are held and then the Commission votes to approve the budget.

After adoption of the budget, the City Manager may transfer any appropriation balances between general classifications of expenditures within a Division or Department. The Commission may by resolution, transfer any unencumbered appropriations or portion thereof from one Division or Department to another. The City budget may be amended, the appropriations altered in accordance to local and state statutes, only with the City Commission approval.

Distinction between the basis of accounting and the basis of budgeting is as follows:

<u>Basis of Accounting</u>	<u>Revenues</u>	<u>Expenditures/Expenses</u>	<u>Funds</u>
Modified Accrual	Recognized in the period When they become both “measurable” and “available” to finance expenditures of the current period	Generally recorded when a liability is incurred however, debt service expenditures and those related to compensated absences and claims and judgments, are recognized to the extent they are due and payable	All funds on budget basis
Full Accrual	Recorded when they are earned (whether cash is received at the time)	Recorded when goods and services are received (whether cash disbursements are made at the time or not)	Enterprise Funds on a financial statement basis

City of Lake Butler, Florida
Fund Structure
Annual Budget for Fiscal Year 2021-2022



Governmental Funds

The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch all for general governmental purposes. The General Fund contains activities commonly associated with municipal government such as parks and recreation, finance, code enforcement. Modified accrual accounting is used.

Proprietary Funds

Also known as Enterprise Funds. A governmental accounting fund in which the services provided, such as water and wastewater service, are financed and operated similarly to those in a private business. The intent is that the cost of providing these services be recovered through user charges. Accrual accounting is used.

A Major Fund

A Major Fund is defined as “any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget”. Under this definition, the City would have only two major funds, the General Fund and the Proprietary Funds.

Special Revenue Funds

Downtown Redevelopment Fund is used to account for tax increment and other revenues associated with the City’s Community Redevelopment Agency and the expenditure of these funds in the redevelopment district.

Street Improvement Fund is used to account for expenditures associated with the City’s street paving program.

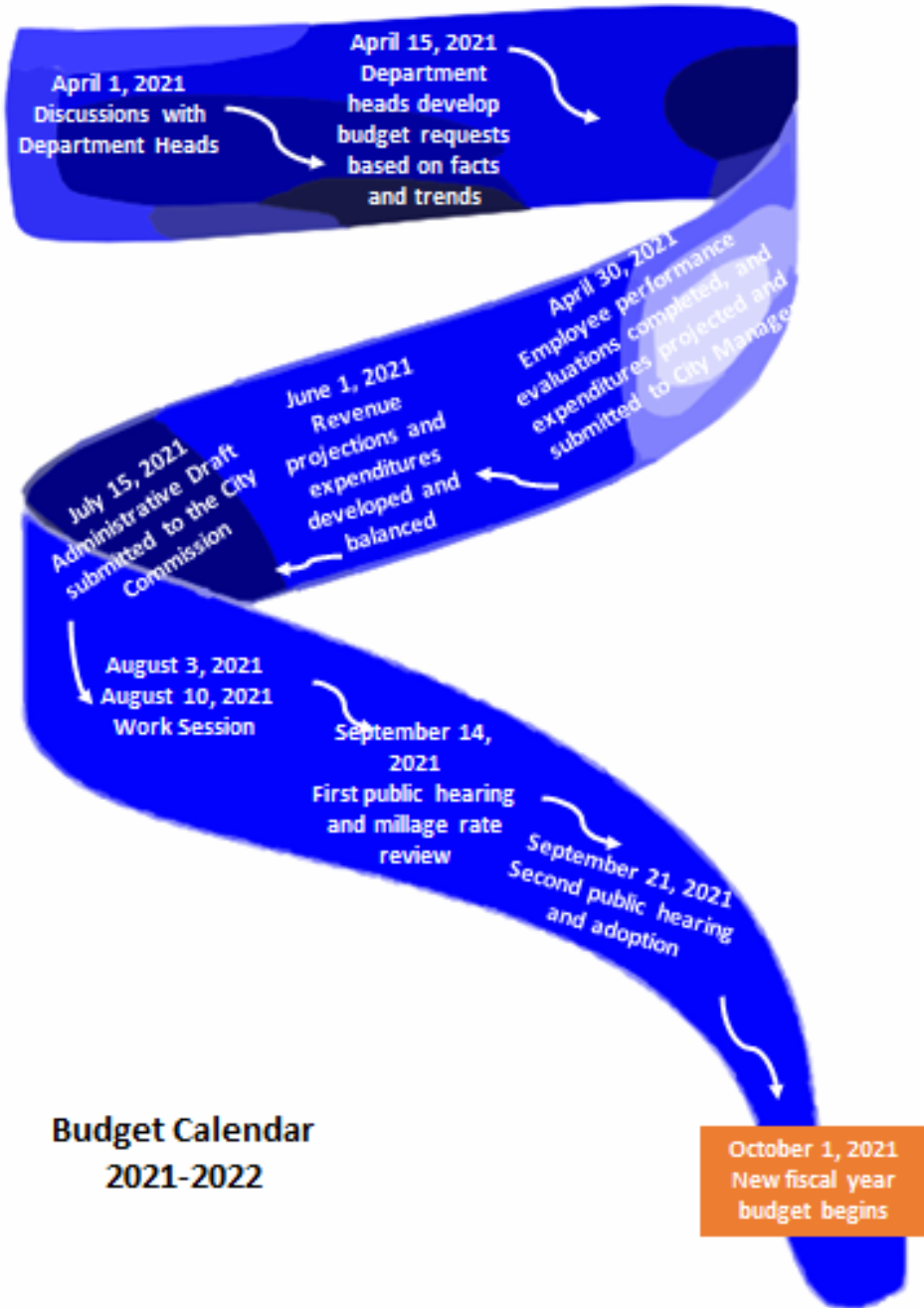
City of Lake Butler, Florida
ENTITY-WIDE MATRIX OF FUND AND DEPARTMENTS
Annual operating budget 2021-2022

Governmental Fund		Enterprise Fund		Special Reveune Fund	
General Fund		Utility Fund			
Commission	Includes salaries and operating	Water Administration	Includes salaries and operating	Street Improv	No personnel Operating
City Manager	Includes salaries and operating	Operations	Includes salaries and operating	Downtown Redevelopment	No personnel Operating
Finance	Includes salaries and operating	Waste Water Administration	Includes salaries and operating		
Legal	Contractual	Operations	Includes salaries and operating		
Code Enforce	Contractual				
Public Safety	Contractual				
Cemetery	No salaries Operation	Solid Waste	includes salaries and contractual		
Streets	Includes salaries and operating				
Animal Control	Contractual				
Mosquito Control	Contractual				
Parks and Rec	Includes salaries and operating				

Showing an entity's budgetary fund structure is essential for understanding the entity's financial configuration. An overview of the budgeted funds should be included in the budget document. The budgetary basis of accounting and the GAAP basis of accounting are the same.



LAKE BUTLER FLORIDA



Budget Calendar 2021-2022

Budget-In-Brief

The budget for the City of Lake Butler, Florida is for a period covering October 1, 2021 through September 30, 2022. The highlights of the budget are as follows:

Budget Summary

October 1, 2021—September 30, 2022

Fund

General Fund	\$862,750
Water Fund	\$437,100
Solid Waste Fund	\$225,000
Waste Water Fund	\$1,259,200
Downtown Redevelopment Fund	\$62,000
Street Improvement Fund	<u>\$50,000</u>
Total Budget	\$2,896,050

The millage for the General Fund remains at 2.75 mills and reflects no increase from the previous years. Approximately 2/3 of the residents do not pay property taxes as they fall below the homestead exemption level. Ad Valorem taxes are only \$79,000 for fiscal year 2022. Thirteen full time employees are anticipated during this fiscal year. Performance evaluations are conducted each year and a step increase was given to those with above average performance. The State legislature passed a \$15 per hour minimum wage, while this budget reflects \$11, and over the next four years going to reach the legal minimum wage. The utility funds reflect a 10% increase in rates to maintain parity with inflation and the needed assets for the systems. Downtown Redevelopment Fund has been designed to reduce the fund balance and use it for much needed beautification to the downtown area. The street improvement fund is used to repair the streets and hopefully used to match grants for street renewal.

This past year has seen the Coronavirus pandemic sweep through the country and Florida. Lake Butler has weathered the storm but not without some financial pain. The staff worked virtual but is now back at the office. Our residents and local merchants should be recognized for working together to reduce the risk of the unseen virus.

The budget is prepared for fiscal year 2022, but also includes a five year projected budget looking out to 2027. The operating along with the capital improvement program are helpful tools to look out into the future and the projected needs arising. Major projects completed are the infrastructure of the water meters. Related water lines as well as the wastewater collection system plus a new modern treatment plant are in the next five years. A unique feature is the proposed music pavilion at the Lakeshore Park. This could have multi purpose use such as musicals or plays or movies.



Two major projects in fiscal year 2022 are seeking grants for the wastewater collection system and the start of the new wastewater treatment plant. Completion of new state of the art water meters and the engineering for a new wastewater treatment plant were completed in 2021. In addition to these two major projects, the City is working on the economic development by seeking additional retail and commercial businesses. New growth is essential for the future. As the five year projected budget will reflect that without new growth and additional ad valorem taxes the general fund will be in a negative position.

The future looks bright for the City of Lake Butler.



LAKE BUTLER
FLORIDA



City of Lake Butler, Florida
2021-2022
Budget Overview

	Fund						Total
	General	Water	Solid Waste	Waste Water	Downtown Redevelop	Street Imp.	
<u>Revenue</u>							
Taxes	\$467,000				\$55,000		\$522,000
Liscenses/Permits	\$9,000						\$9,000
Intergovernmental	\$157,500						\$157,500
Charges for Services	\$96,500	\$311,200	\$220,000	\$855,000			\$1,482,700
Other	\$1,000	\$600	\$5,000	\$404,200	\$100	\$400	\$411,300
Rents	\$42,000						\$42,000
Transfers in	\$45,000						\$45,000
Prior year earnings	\$44,750	\$125,300			\$6,900	\$49,600	\$226,550
Total Revenue	\$862,750	\$437,100	\$225,000	\$1,259,200	\$62,000	\$50,000	\$2,896,050
<u>City Commission</u>							
Salaries and Fringes	\$70,900						\$70,900
Operating Expenditures	\$8,200						\$8,200
Total	\$79,100						\$79,100
<u>City Manager</u>							
Salaries and Fringes	\$52,950						\$52,950
Operating Expenditures	\$31,700						\$31,700
Total	\$84,650						\$84,650
<u>Finance</u>							
Salaries and Fringes	\$19,500						\$19,500
Operating Expenditures	\$82,900						\$82,900
Total	\$102,400						\$102,400
<u>Legal - Contractual</u>	\$15,000						\$15,000
<u>Planning and Zoning</u>	\$7,000						\$7,000
<u>Elections- Operating Exp</u>	\$3,000						\$3,000
Total General Government	\$291,150						\$291,150
<u>Code Enforcement</u>							
Salaries and Fringes	\$23,800						\$23,800
Total	\$23,800						\$23,800

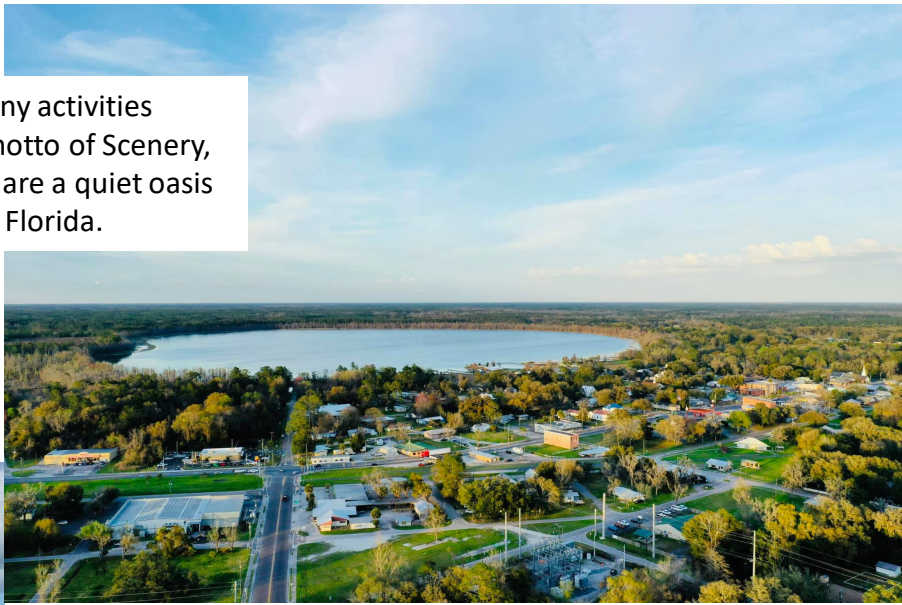


City of Lake Butler, Florida
2021-2022
Budget Overview

	Fund						Total
	General	Water	Solid Waste	Waste Water	Downtown Redevelop	Street Imp.	
<u>Public Safety</u>							
Salaries and Fringes	\$20,000						\$20,000
Operating Expenditures	\$77,900						\$77,900
Capital Outlay	\$0						\$0
Total	\$97,900						\$97,900
Total Public Safety	\$121,700						\$121,700
<u>Public Works</u>							
Salaries and Fringes	\$138,000	\$220,000	\$26,700	\$273,200			\$657,900
Operating Expenditures	\$143,600	\$165,100	\$195,100	\$441,800	\$62,000	\$25,000	\$1,032,600
Capital Outlay	\$4,000	\$32,000	\$0	\$400,000	\$0	\$25,000	\$461,000
Total	\$285,600	\$417,100	\$221,800	\$1,115,000	\$62,000	\$50,000	\$2,151,500
<u>Animal Control</u>							
Salaries and Fringes	\$3,700						\$3,700
Operating Expenditures	\$3,300						\$3,300
Total	\$7,000						\$7,000
<u>Mosquito Control</u>							
Contractual	\$2,000						\$2,000
Operating Expenditures	\$2,100						\$2,100
Total	\$4,100						\$4,100
<u>Parks and Recreation</u>							
Salaries and Fringes	\$43,600						\$43,600
Operating Expenditures	\$109,600						\$109,600
Total	\$153,200						\$153,200
Reserve			\$3,200	\$119,200			\$122,400
Transfer Out		\$20,000		\$25,000			\$45,000
Transfer In							
Total Expenditures	\$862,750	\$437,100	\$225,000	\$1,259,200	\$62,000	\$50,000	\$2,896,050
Net Revenue over Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0

All funds are appropriated and all funds should meet a balance budget concept. Use of prior years earnings are used in all funds except solid waste fund.

The City of Lake Butler has many activities throughout the year but our motto of Scenery, Serenity, and YOU is true. We are a quiet oasis in a busy area of north central Florida.



The beach is a popular destination point.



Biking and hiking the trails are enjoyable



Christmas in the Park



Drag Boat races draw a crowd



LAKE BUTLER
FLORIDA

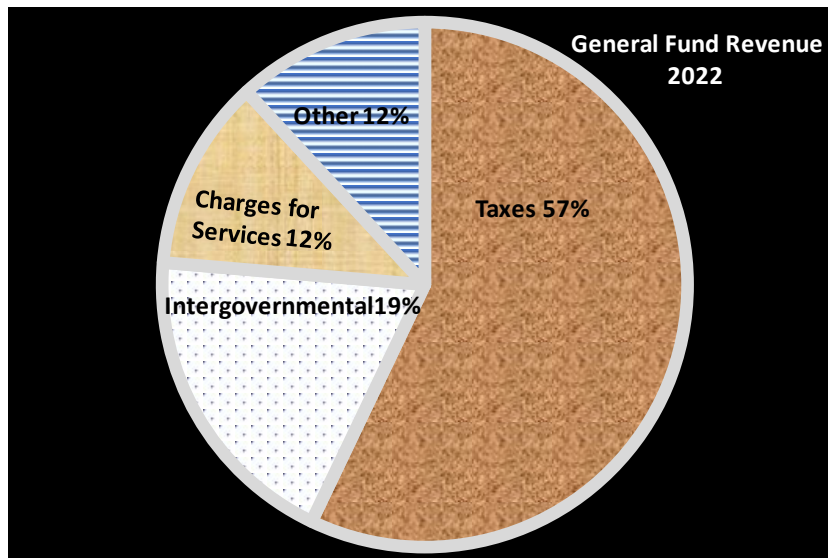


General Fund



General Fund

The City of Lake Butler General Fund is the central area where all property taxes are received. This fund is being budgeted on a modified accrual basis of accounting consistent with Generally Accepted Accounting Principles. Of the nearly 800 property owners only a third are paying any property taxes. The other two thirds are below the threshold for the assessment for taxes.



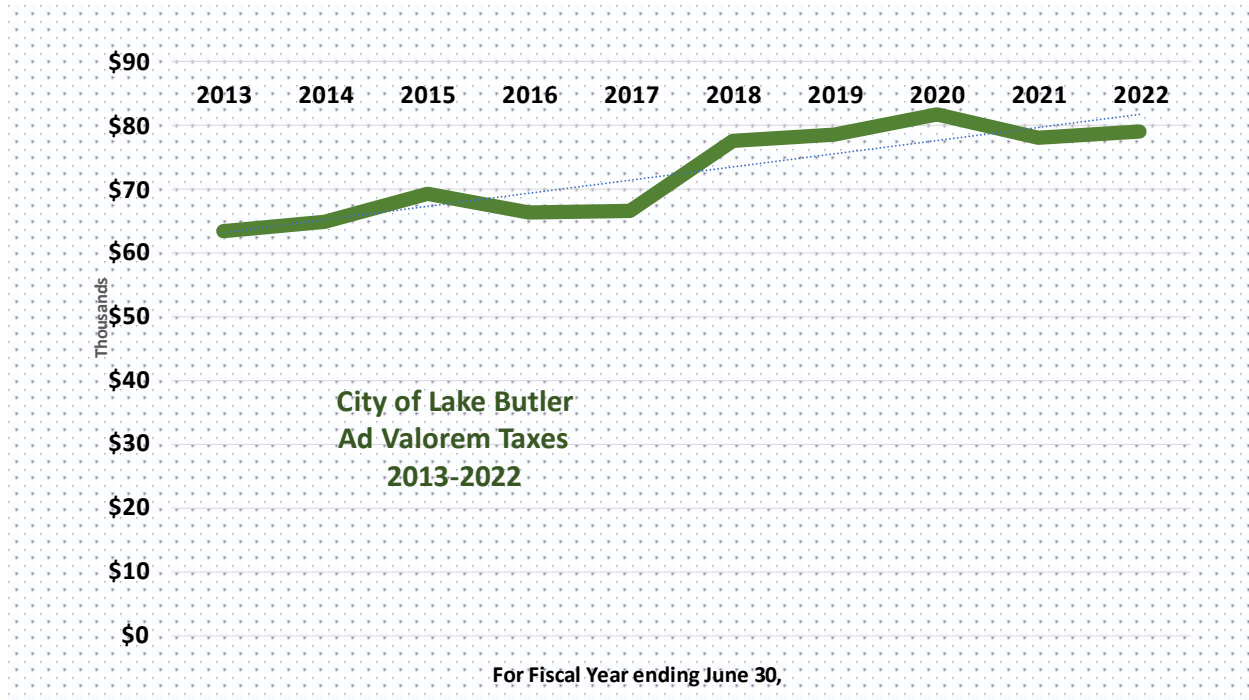
The majority of the General Fund Revenue is from various forms of taxes. The Ad Valorem taxes represents less than 10% of the budget with \$79,000. Most taxes are from franchise fees, utility service taxes, plus sales and use taxes. The taxable value of real and personal property in 2021 is \$36,772,660. This is a 1.84% increase from the prior year. The millage rate is 2.75 mills. Revenues are projected based on a trend analysis and projected activities of anticipated activity. The pandemic has not had a significant negative impact on revenues associated with state shared revenue.

Taxes

The revenues estimated for the City are based on trend analysis based on the three previous years audits as well as the anticipated conclusion of the latest fiscal year. The Union County Property Appraiser has provided the taxable values. Mathematical averages are obtained, along with anticipated inflation. Projected increase in new housing construction is estimated at \$200,000. The current Ad Valorem tax rate is 2.75 mills and was last increased in 2017 from 2.33 mills to 2.75 mills. As seen from the chart below the property tax revenue has increased from the millage elevation in 2017 but has stayed relatively stagnant since.



General Fund



Discretionary Sales Tax

The local discretionary sales surtaxes apply to all transactions authorized pursuant to Chapter 212, Florida Statutes. This tax must be collected when the transaction occurs, in , or delivery is into a county that imposes the surtax, and the sale is subject to the State’s sales and use taxes. Union county levies 1% and has an extended levy that will not expire until repealed. Of the 1% discretionary sales surtax levied the distribution percentage to Lake Butler is 14.798743%.

Utility Service Tax

The Utility Service Tax covers the electricity, gas and communications revenues generated from the state shared revenues. The electric service tax charges 3% of the entire bill for the sale of electricity to residential and commercial customers. The tax is collected and distributed through Florida Power and Light since they are the sole provider of electric service for the City. The Communication Service Tax applies to telecommunications, videos, direct-to-home satellite, and related services. The service tax is a maximum of 5.1% of which the City receives. The City does not levy permit fees.

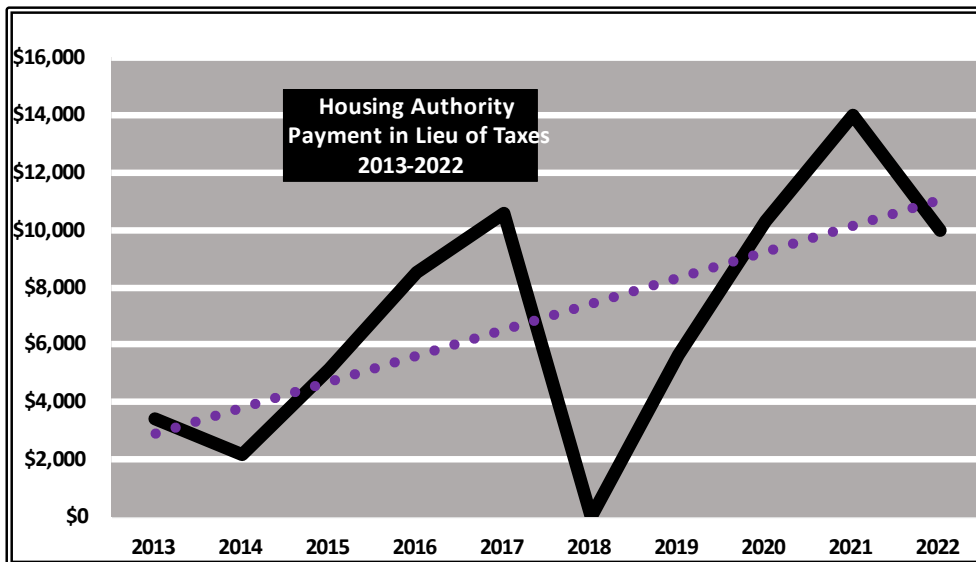


Municipal Gas Tax

Union County defaults into the maximum levy amounts for the fuel tax (one cent maximum for county) and the 6 cents fuel tax for a total of seven cents levied on all diesel fuel. Lake Butler receives 9.17% of Union County's portion of the Local Option Fuel Tax.

Housing Authority

The Housing Authority, funded by US Housing and Urban Development, contributes to the City a payment in lieu of taxes but as seen in the chart below the payments are not consistent and based on the timing of the receipt.



State Revenue

Municipalities currently receive 1.3653% of net sales and use tax collections and the net collections from the one-cent municipal fuel tax from the Revenue Sharing Trust Fund, established by the Florida Revenue Sharing Act of 1972. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures.



Half-Cent Sales Tax

The City receives a portion of the state sales tax revenue pursuant to Chapter 21, Florida Statutes, ordinary distribution and is made possible due to the transfer of 8.9744% of the net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund. The program’s primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

Street Maintenance

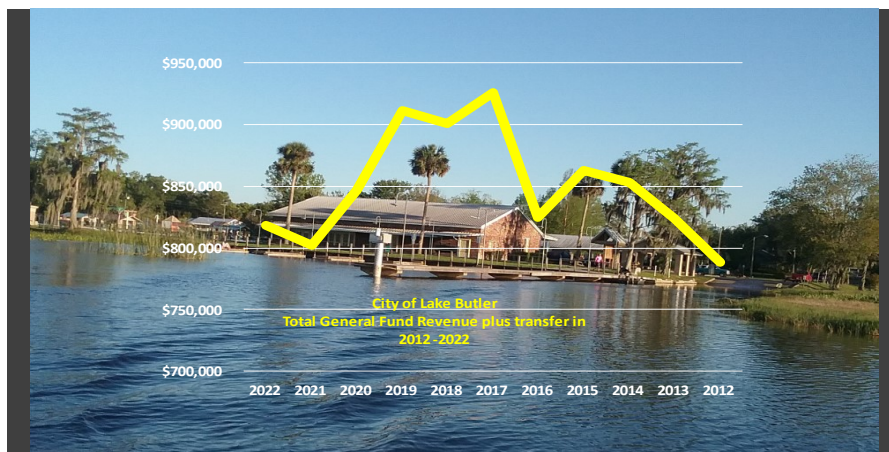
This area reflects the work the City crew’s do on the various streets for the Florida Department of Transportation. Greenspace is mowing of the right of ways. Traffic Signals is for the various traffic lights on the State Highways. Highway lighting reflects the activity for streetlights on the state highways (62 lights on SR100; 18 on SR121; 10 lights on SR231; and 10 lights on SR738. A total of 100 lights are under contract.

Transfer In

Water Fund and Wastewater Fund are the amount of payments in lieu of taxes and reflects the cost of doing business. Fixed Asset Value per audit schedule times a payment in lieu of the taxes of 2.75 mills.

Performance Measurements

Percentage of	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues from Sales Tax	16.6%	16.3%	18.6%	20.8%	19.9%	19.3%	18.6%
Revenues from Franchise Fees	15.7%	14.4%	15.3%	14.5%	15.5%	16.3%	16.5%
Revenues from State Shared	19.4%	14.9%	16.6%	20.2%	36.4%	18.1%	18.03%
Total Taxes to Total Revenues	59.0%	52.3%	60.0%	52.1%	59.8%	58.5%	57.1%





General Fund

	Audited *			Projected 2021	Budget	
	2018	2019	2020		2021	2022
Revenues						
Taxes						
Ad Valorem	\$77,568	\$78,465	\$81,827	\$79,000	\$78,000	\$79,000
Sales and Use Taxes						
Local Option gas tax	\$42,771	\$39,933	\$38,741	\$40,000	\$41,000	\$40,000
Discretionary sales tax	\$115,971	\$117,586	\$120,804	\$115,000	\$109,000	\$112,000
Franchise fees						
Electricity	\$130,726	\$132,163	\$123,762	\$131,000	\$135,000	\$135,000
Utility Service taxes						
Electricity	\$36,521	\$36,030	\$35,683	\$36,000	\$36,000	\$36,000
Gas	\$3,316	\$2,688	\$2,485	\$2,800	\$3,000	\$3,000
Communications	\$59,038	\$58,247	\$75,831	\$65,000	\$66,000	\$62,000
Total Taxes	\$465,911	\$465,112	\$479,133	\$468,800	\$468,000	\$467,000
Licenses and permits						
Occupational	\$11,306	\$8,555	\$8,630	\$8,000	\$8,600	\$8,000
Other	\$3,820	\$1,000	\$4,950	\$3,000	\$1,000	\$1,000
Total Licenses/permits	\$15,126	\$9,555	\$13,580	\$11,000	\$9,600	\$9,000
Intergovernmental						
Federal PILOT						
County Housing AUTH	\$0	\$5,622	\$10,298	\$14,000	\$7,000	\$10,000
State Shared revenues						
State revenue	\$68,541	\$74,059	\$70,056	\$72,000	\$87,000	\$75,000
Municipal Gas Tax	\$21,420	\$20,388	\$19,221	\$21,000	\$21,000	\$20,000
Mobile Home License	\$832	\$1,042	\$1,099	\$1,000	\$1,000	\$1,000
Alcoholic Beverage	\$352	\$810	\$1,049	\$1,500	\$1,600	\$1,500
Half-cent sales tax	\$50,535	\$56,752	\$55,368	\$50,000	\$45,000	\$50,000
Grants	\$7,874	\$31,340	\$15,128	\$0	\$0	\$0
Total Intergovernmental	\$149,554	\$190,013	\$172,219	\$159,500	\$162,600	\$157,500

The Coronavirus in the spring of 2020 had an impact on the state shared revenues in particular.



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues					
Taxes					
Ad Valorem	\$79,500	\$81,000	\$82,600	\$84,200	\$85,800
Sales and Use Taxes					
Local Option gas tax	\$40,000	\$42,000	\$42,000	\$43,000	\$44,000
Discretionary sales tax	\$118,000	\$120,000	\$122,000	\$124,000	\$126,000
Franchise fees					
Electricity	\$135,000	\$135,000	\$135,000	\$138,000	\$138,000
Utility Service taxes					
Electricity	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500
Gas	\$3,300	\$3,300	\$3,300	\$3,400	\$3,500
Communications	\$60,000	\$60,000	\$60,000	\$61,000	\$61,000
Total Taxes	\$472,300	\$477,800	\$481,400	\$490,100	\$494,800
Licenses and permits					
Occupational	\$8,700	\$8,800	\$8,900	\$8,900	\$9,000
Other	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Total Licenses/permits	\$9,700	\$9,800	\$9,900	\$9,900	\$10,000
Intergovernmental					
Federal PILOT					
County Housing AUTH	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
State Shared revenues					
State revenue	\$75,000	\$76,000	\$77,000	\$79,000	\$80,000
Municipal Gas Tax	\$22,000	\$23,000	\$24,000	\$25,000	\$26,000
Mobile Home License	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Alcoholic Beverage	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Half-cent sales tax	\$57,000	\$58,000	\$59,000	\$60,000	\$61,000
Grants	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental	\$163,000	\$166,000	\$169,000	\$173,000	\$176,000



General Fund

	Audited *			Projected	Budget	
	2018	2019	2020	2021	2021	2022
Charges for Services						
Fines- County Clerk	\$10,999	\$10,472	\$5,566	\$8,000	\$10,000	\$10,000
Planning and Zoning Fees	\$0	\$0	\$0	\$900	\$0	\$1,000
Mosquito Control	\$0	\$3,200	\$7,450	\$2,500	\$3,000	\$3,000
Cemetery Lot Sales	\$1,300	\$0	\$0	\$3,000	\$2,000	\$1,500
Street Maintenance	\$78,136	\$79,229	\$81,123	\$0	\$0	\$0
Greenspace	\$0	\$0	\$0	\$42,000	\$42,000	\$42,000
Traffic Signals	\$0	\$0	\$0	\$13,000	\$13,000	\$13,000
Highway Lighting	\$0	\$0	\$0	\$26,000	\$26,000	\$26,000
Total Charges for Services	\$90,435	\$92,901	\$94,139	\$95,400	\$96,000	\$96,500
Other						
Interest	\$687	\$654	\$457	\$400	\$600	\$500
Recycling- employees	\$0	\$0	\$0	\$100	\$2,000	\$500
Total Other	\$687	\$654	\$457	\$500	\$2,600	\$1,000
Rents						
Community Center	\$18,503	\$13,788	\$15,099	\$15,000	\$20,000	\$16,000
Other rentals	\$13,062	\$14,638	\$14,570	\$5,000	\$14,000	\$15,000
Special events	\$1,700	\$2,701	\$5,035	\$2,000	\$2,000	\$3,000
Townsend Building	\$0	\$0	\$0	\$3,500	\$4,000	\$4,000
Townsend Office Lease	\$0	\$0	\$0	\$6,000	\$4,000	\$4,000
Other	\$20,333	\$103,095	\$6,776	\$0	\$0	\$0
Total Rents	\$53,598	\$134,222	\$41,480	\$31,500	\$44,000	\$42,000
Other financing sources						
Prior Year Earnings	\$47,248					
Transfer in	\$2,107	\$0	\$45,297	\$0	\$0	\$44,750
Water	\$16,000	\$5,000	\$0	\$10,000	\$10,000	\$20,000
Wastewater	\$60,000	\$14,000	\$0	\$25,000	\$25,000	\$25,000
Total Other Financing source	\$125,355	\$19,000	\$45,297	\$35,000	\$35,000	\$89,750
Total Revenues/Other	\$900,666	\$911,457	\$846,305	\$801,700	\$817,800	\$862,750



General Fund

	Proposed Five-year budget				
	2023	2024	2025	2026	2027
Charges for Services					
Fines- County Clerk	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Planning and Zoning Fees	\$1,000	\$1,000	\$1,000	\$1,200	\$1,200
Mosquito Control	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Cemetery Lot Sales	\$1,500	\$1,000	\$1,500	\$1,000	\$1,000
Street Maintenance					
Greenspace	\$42,900	\$43,000	\$43,500	\$44,000	\$44,500
Traffic Signals	\$14,000	\$14,500	\$15,000	\$15,000	\$15,000
Highway Lighting	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
					\$0
Total Charges for Services	\$93,400	\$93,500	\$95,000	\$95,200	\$95,700
Other					
Interest	\$600	\$600	\$600	\$600	\$600
Recycling- employees	\$500	\$500	\$500	\$500	\$500
Total Other	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
Rents					
Community Center	\$16,000	\$16,000	\$17,000	\$17,000	\$18,000
Other rentals	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Special events	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Townsend Building	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Townsend Office Lease	\$4,000	\$4,200	\$4,400	\$4,400	\$4,400
Other	\$0	\$0	\$0	\$0	\$0
Total Rents	\$41,000	\$41,200	\$42,400	\$42,400	\$43,400
Other financing sources					
Prior Year Earnings					
Transfer in					
Water	\$20,000	\$22,000	\$22,000	\$25,000	\$25,000
Wastewater	\$35,000	\$35,000	\$40,000	\$40,000	\$50,000
Total Other Financing source	\$55,000	\$57,000	\$62,000	\$65,000	\$75,000
Total Revenues/Other	\$835,500	\$846,400	\$860,800	\$876,700	\$896,000



City Commission

The City Commission is the chief legislative body in the City. The City is operated as a commission-manager form of government. The City Commission are the policy body while the city manager operates the organization on a day-to-day basis and carries out the policies of the Commission.

Salaries for the following are Mayor \$11,342; Vice Mayor \$11,008; Commissioner \$10,674. The last increase in salaries was 2013. Retirement is mandatory and is offered through the State of Florida Retirement System. Commissioners that are still employed are considered as regular class members or 8.26% of their salary is paid by the City. Commissioners who are retired and are in the elected officials' class, the City will pay 48.74% of their gross pay for retirement according to the Florida Retirement System. Travel and conferences are available through the Florida League of Cities.

The Mayors Art Award is designed to work with the artist community in the area and provide an artist competition judged by the Mayor and others on a panel viewing the art of all forms from photographs to oil painting to sculpture. The first-place winner could receive \$500, and the art would belong to the City and displayed in City Hall. Second place will receive \$200, and third place will receive \$100 with all receiving certificates of accomplishments. The first-year winner was Kaleb Larsen "A Muse to My Sister". The second and third year was cancelled due to the pandemic.

One commission meeting per month on the third Tuesday of every month unless a special called meeting is held in addition to the monthly meetings.



Goals – 2022

1. Provide code enforcement with supportive legislation. Strategic Goal Number 1
2. Develop historical community designation. Strategic Goal Number 2
3. July Fourth Celebration. Strategic Goal Number 3
4. Drag Boat Races. Strategic Goal Number 3
5. Improve use of park system. Strategic Goal Number 3
6. Explore storm water utility.

Accomplishments – 2021

1. Economic Development. Brought a McDonalds to the central business district.
2. Job Creation – with McDonalds came job creation of 35 new jobs.
3. Increase the tax base from the new store.
4. Tree City USA designation
5. Distinguished Budget Award from GFOA.



City Manager

The City Manager is appointed by the City Commission and serves at their pleasure. This position is the Chief Operating Officer of the City responsible for staff and daily operations. Health insurance is provided to all employees at \$7,500 per year regardless of salary. The employee is responsible for obtaining their own health insurance. Retirement for the City Manager is calculated at the Senior Management Level from the State of Florida Retirement System but has the option of moving into another retirement plan the ICMA-RC deferred compensation program.

Membership in the International City/County Managers Association, the Association of Government Accountants, Government Finance Officers Association, the Society of Human Resource Management, and the



National Institute of Government Procurement are reflected in the budget as well as travel and conferences to maintain the credentials of the City Manager. The City Manager is a Credential Manager and a Certified Government Finance Manager.



Goals - 2022

1. Obtain the Distinguished Budget Award from GFOA
2. Provide incentives to improve the store fronts. Strategic Goal 1.
3. Gateway entrance signs welcoming to the City. Strategic Goal 1.
4. Work with firm to reach out and recruit needed retail establishments. Strategic Goal 2.
5. Obtain grant for building sidewalks for a walkable community. Strategic Goal 2.

Accomplishments – 2021

- Develop a community redevelopment agency master plan – completed.
- Obtain Distinguished Budget Award – completed.
- Develop a Comprehensive Annual Financial Report – completed. Submitted to GFOA for award review – incomplete.
- Create a historical preservation board and historical walking tour – in process.

Leadership goals - 2022

Ability to Communicate Creativity in problem solving Generosity Consistency



General Fund

	Audited *			Projected	Budget	
	2018	2019	2020	2021	2021	2022
Expenditures						
<u>General Government</u>						
<u>City Commission</u>						
Personnel Services	\$71,066	\$70,318	\$61,851			
Salaries	\$0	\$0	\$0	\$54,500	\$54,500	\$54,500
FICA	\$0	\$0	\$0	\$3,400	\$3,400	\$3,400
Medicare	\$0	\$0	\$0	\$800	\$800	\$800
Retirement	\$0	\$0	\$0	\$12,200	\$12,200	\$12,200
Total Salaries and Benefits	\$71,066	\$70,318	\$61,851	\$70,900	\$70,900	\$70,900
Operating expenses	\$4,128	\$15,178	\$5,631			
Travel	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Conferences	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
Telephone	\$0	\$0	\$0	\$300	\$500	\$500
Office Supplies	\$0	\$0	\$0	\$800	\$500	\$500
Mayor Art Award	\$0	\$0	\$0	\$0	\$1,200	\$1,200
Dues and Publications	\$0	\$0	\$0	\$2,600	\$2,500	\$2,500
Capital Outlay	\$0	\$0	\$0	\$0	\$800	\$1,000
Total Operating Expenses	\$4,128	\$15,178	\$5,631	\$6,200	\$8,000	\$8,200
Total City Commission	\$75,194	\$85,496	\$67,482	\$77,100	\$78,900	\$79,100

As a policy making body, the Mayor and the Commissioners work together to move this community forward. Their goal is to listen to the public, communicate to the City Manager what they hear, and the City Manager direct the staff to work on the projects identified. Teamwork and clarity is the key to making this community move forward. As policy makers they have done an exceptional job.





General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenditures					
<u>General Government</u>					
<u>City Commission</u>					
Personnel Services					
Salaries	\$54,500	\$54,500	\$54,500	\$54,500	\$54,500
FICA	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
Medicare	\$800	\$800	\$800	\$800	\$800
Retirement	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200
<hr/>					
Total Salaries and Benefits	\$70,900	\$70,900	\$70,900	\$70,900	\$70,900
<hr/>					
Operating expenses					
Travel	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200
Conferences	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500
Telephone	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Office Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200
Mayor Art Award	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Dues and Publications	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000
Capital Outlay	\$15,000	\$1,000	\$1,000	\$1,000	\$30,000
<hr/>					
Total Operating Expenses	\$22,700	\$8,700	\$8,700	\$8,700	\$39,100
<hr/>					
Total City Commission	\$93,600	\$79,600	\$79,600	\$79,600	\$110,000

The Capital Improvement Budget reflects new carpet in Commission Chambers in fiscal year 2023



Maines Family Home



General Fund

	Audited *			Projected	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
<u>Expenditures</u>						
<u>City Manager</u>						
Personnel Services	\$134,634	\$118,531	\$89,630			
Salaries	\$0	\$0	\$0	\$36,000	\$35,800	\$28,000
Health Insurance	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
FICA	\$0	\$0	\$0	\$2,500	\$2,200	\$2,000
Medicare	\$0	\$0	\$0	\$600	\$500	\$500
Retirement	\$0	\$0	\$0	\$15,000	\$14,600	\$15,000
Housing	\$0	\$0	\$0	\$3,600	\$4,000	\$4,000
Life Insurance	\$0	\$0	\$0	\$500	\$100	\$100
Workers Comp	\$0	\$0	\$0	\$350	\$100	\$350
Total Salaries and Benefits	\$134,634	\$118,531	\$89,630	\$61,550	\$60,300	\$52,950
Operating expenses	\$11,210	\$13,464	\$16,136			
Travel	\$0	\$0	\$0	\$4,000	\$4,500	\$5,000
Conferences	\$0	\$0	\$0	\$3,500	\$4,500	\$5,000
Telephone	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Operating Supplies	\$0	\$0	\$0	\$3,000	\$6,000	\$6,000
Office Supplies	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
Auto Insurance	\$0	\$0	\$0	\$400	\$500	\$500
Vehicle Supplies	\$0	\$0	\$0	\$1,500	\$3,000	\$1,500
Gas	\$0	\$0	\$0	\$1,000	\$2,200	\$3,000
Dues and Publications	\$0	\$0	\$0	\$2,200	\$5,000	\$5,000
Capital Outlay	\$0	\$0	\$0	\$3,000	\$5,000	\$1,500
Total Operating Expenses	\$11,210	\$13,464	\$16,136	\$22,800	\$34,900	\$31,700
Total City Manager	\$145,844	\$131,995	\$105,766	\$84,350	\$95,200	\$84,650
<u>Performance Measurements</u>	<u>Completed</u>			<u>Target</u>	<u>Target</u>	
Agendas- sent to Commission 3 days prior to meeting and publish on web site	93%		98%	100%	100%	100%
Records- open records requests fulfilled within 3 days of request	100%		100%	100%	100%	100%
Ordinances- signed, ditgitized, scaaned, and filed within one week of Commssion meeting	100%		100%	100%	100%	100%



General Fund

Proposed Five-year budget

2023 2024 2025 2026 2027

Expenditures

City Manager

Personnel Services					
Salaries	\$29,000	\$30,000	\$31,000	\$32,000	\$33,000
Health Insurance	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
FICA	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
Medicare	\$500	\$500	\$500	\$500	\$500
Retirement	\$15,500	\$16,000	\$16,500	\$16,500	\$17,000
Housing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Life Insurance	\$100	\$100	\$100	\$100	\$100
Workers Comp	\$400	\$400	\$400	\$400	\$400
<hr/>					
Total Salaries and Benefits	\$54,500	\$56,000	\$57,700	\$58,700	\$60,200
Operating expenses					
Travel	\$5,000	\$5,500	\$5,500	\$6,000	\$6,000
Conferences	\$5,000	\$5,500	\$6,000	\$6,000	\$6,000
Telephone	\$1,200	\$1,200	\$1,400	\$1,400	\$1,500
Operating Supplies	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Office Supplies	\$3,000	\$3,200	\$3,200	\$3,200	\$3,200
Auto Insurance	\$500	\$500	\$600	\$600	\$600
Vehicle Supplies	\$1,600	\$1,700	\$1,800	\$2,000	\$2,100
Gas	\$3,000	\$3,200	\$3,200	\$3,300	\$3,300
Dues and Publications	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<hr/>					
Total Operating Expenses	\$30,300	\$31,800	\$32,700	\$33,500	\$33,700
<hr/>					
Total City Manager	\$84,800	\$87,800	\$90,400	\$92,200	\$93,900

Performance Measurements

Target

Agendas- sent to Commission 3 days prior to meeting and publish on web site	100%	100%	100%	100%	100%
Records- open records requests fulfilled within 3 days of request	100%	100%	100%	100%	100%
Ordinances- signed, digitized, scanned, and filed within one week of Commission meeting	100%	100%	100%	100%	100%

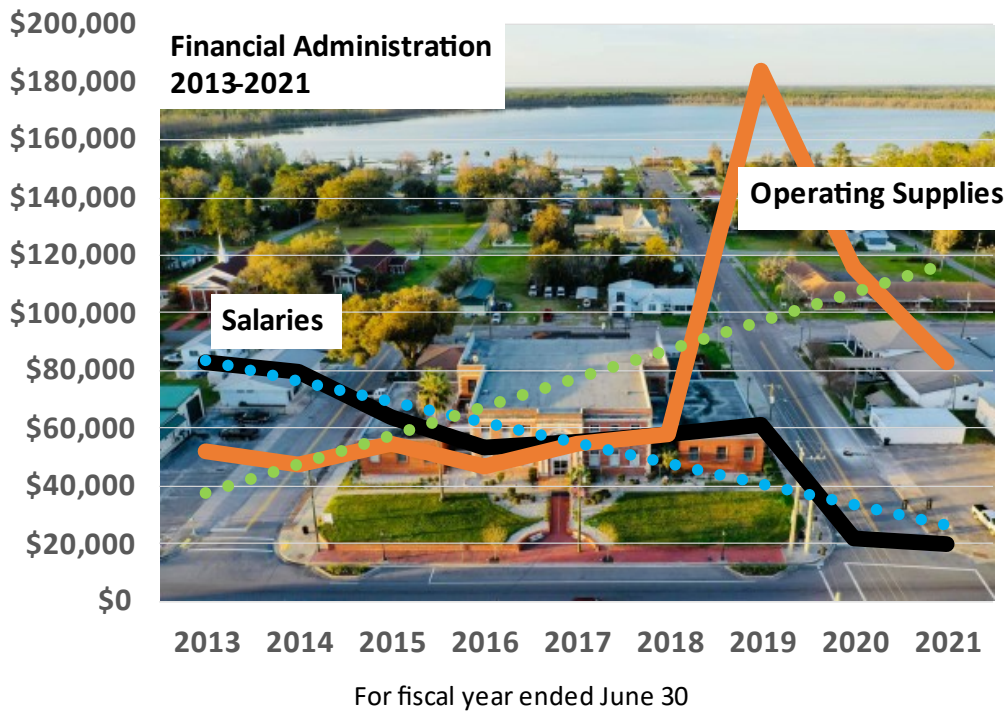


Financial Services

Financial Service area includes the activity of the Deputy City Manager, Director of Finance, Deputy City Clerk, and Zoning Administrator along with Accounts Receivable and Accounts Payable staff. This area has oversight of the monthly financial statements, the annual audit, and the web services. Technology is contracted out as staff is not available for those technical services. This position is responsible for the outside audit of the financial records annually. Cost accounting reflects a percentage of the salaries in this department and spread to other departments that require their attention. There is no anticipated capital expenditures in the current fiscal year.

Departmental Goals – 2021

- ✓ Update and refine governmental accounting software and systems.
- ✓ Achieve the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.
- ✓ Obtain the Distinguished Budget Award from Government Finance Officers Association.
- ✓ Work on obtaining grants.
- ✓ Outside auditors review and evaluate their field work as well as preliminary audit in a six-week span.





Legal

Legal services are contracted to John Maines IV. He has been the City Attorney for several years. John is on a retainer and attends all the City Commission meetings.

Planning and Zoning

The City Commission acts as the planning and zoning board. The major expenses are for codification of the ordinances as they are approved.

Elections

In fiscal year 2022 three commission seats will be up for re-election – Vice Mayor Redman, Commissioner Beasley and Sirmones. The County holds the elections and the City will reimburse some of the costs.

Code Enforcement

A part-time sheriff deputy is the code enforcement officer, and a magistrate hears any complaints. Lyn Williams has been the Code Enforcement officer for several years and does an excellent job. Several areas that he works in and the City Commission has indicated that one of their goals is to review and improve the code enforcement ordinances. Blight removal is also part of this activity and enforcement and the Code Enforcement Officer works closely with the Magistrate Harvey Baxter.





General Fund

	Audited *			Projected 2021	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>		<u>2021</u>	<u>2022</u>
Finance						
Personnel services	\$57,830	\$61,347	\$21,861			
Salaries	\$0	\$0	\$0	\$14,500	\$14,800	\$14,800
Health Insurance	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
FICA	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Medicare	\$0	\$0	\$0	\$300	\$300	\$300
Retirement	\$0	\$0	\$0	\$1,500	\$1,000	\$1,000
Life Insurance	\$0	\$0	\$0	\$300	\$300	\$300
Workers Comp	\$0	\$0	\$0	\$200	\$100	\$100
Total Salaries and Benefits	\$57,830	\$61,347	\$21,861	\$19,800	\$19,500	\$19,500
Operating expenses						
Web Master Services	\$0	\$0	\$0	\$3,500	\$3,000	\$3,000
Audit	\$0	\$0	\$0	\$4,800	\$5,000	\$5,000
Contracted Services - MIS	\$0	\$0	\$0	\$25,000	\$26,000	\$26,000
Contracted Services -Other	\$0	\$0	\$0	\$6,000	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$1,000	\$2,000	\$2,000
Conferences	\$0	\$0	\$0	\$2,000	\$3,000	\$3,000
Telephone	\$0	\$0	\$0	\$3,000	\$3,500	\$3,500
Telepone Cell	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Postage	\$0	\$0	\$0	\$1,000	\$2,000	\$2,000
Postage Machine Lease	\$0	\$0	\$0	\$500	\$500	\$500
Utilities	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
Insurance-						
Liability	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500
Property	\$0	\$0	\$0	\$800	\$600	\$600
Building	\$0	\$0	\$0	\$1,500	\$800	\$800
Bond Liability	\$0	\$0	\$0	\$300	\$400	\$400
Repairs and Maintenance	\$0	\$0	\$0	\$700	\$700	\$700
Legal Advertising	\$0	\$0	\$0	\$1,000	\$500	\$500
Advertising	\$0	\$0	\$0	\$200	\$200	\$200
Office Supplies	\$0	\$0	\$0	\$5,000	\$6,000	\$6,000
Operating Supplies	\$0	\$0	\$0	\$8,000	\$6,000	\$6,000



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Finance					
Personnel services					
Salaries	\$16,000	\$16,500	\$17,000	\$17,500	\$17,500
Health Insurance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
FICA	\$1,100	\$1,200	\$1,200	\$1,300	\$1,300
Medicare	\$300	\$400	\$400	\$400	\$400
Retirement	\$2,000	\$2,000	\$2,000	\$2,000	\$2,200
Life Insurance	\$300	\$300	\$300	\$300	\$300
Workers Comp	\$100	\$100	\$100	\$100	\$200
Total Salaries and Benefits	\$22,300	\$23,000	\$23,500	\$24,100	\$24,400
Operating expenses					
Web Master Services	\$3,000	\$3,000	\$3,000	\$3,000	\$3,300
Audit	\$5,000	\$5,000	\$5,000	\$5,000	\$5,500
Contracted Services - MIS	\$26,000	\$27,000	\$27,000	\$27,000	\$30,000
Contracted Services -Other	\$500	\$500	\$500	\$500	\$500
Travel	\$2,200	\$2,500	\$2,500	\$2,500	\$3,000
Conferences	\$3,200	\$3,200	\$3,200	\$3,200	\$3,300
Telephone	\$3,600	\$3,600	\$3,700	\$3,700	\$3,800
Telepone Cell	\$1,200	\$1,300	\$1,300	\$1,300	\$1,300
Postage	\$2,000	\$2,000	\$2,000	\$2,000	\$2,200
Postage Machine Lease	\$500	\$500	\$500	\$500	\$500
Utilities	\$11,000	\$11,000	\$11,500	\$11,500	\$12,000
Insurance-					
Liability	\$7,600	\$7,700	\$7,700	\$7,700	\$7,800
Property	\$600	\$600	\$600	\$600	\$700
Building	\$900	\$900	\$900	\$900	\$900
Bond Liability	\$400	\$400	\$400	\$400	\$400
Repairs and Maintenance	\$800	\$900	\$900	\$1,000	\$1,500
Legal Advertising	\$500	\$500	\$500	\$500	\$500
Advertising	\$200	\$200	\$200	\$200	\$200
Office Supplies	\$7,000	\$7,000	\$7,000	\$7,200	\$8,000
Operating Supplies	\$7,700	\$7,800	\$7,900	\$8,000	\$8,000



General Fund

	Audited *			Projected 2021	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>		<u>2021</u>	<u>2022</u>
Finance (cont'd)						
Rural County Days	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
Dues and Publications	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500
Capital Outlay	\$1,160	\$12,893	\$10,990	\$500	\$500	\$0
Total Operating expenses	\$60,105	\$184,724	\$115,869	\$86,000	\$83,400	\$82,900
Total Financial Services	\$117,935	\$246,071	\$137,730	\$105,800	\$102,900	\$102,400
<i>Performance Measurements</i>	<i>Completed</i>			<i>Target</i>	<i>Target</i>	
Invoice Processing - pay invoices once approved within 30 days	100%	100%	100%	95%	95%	100%
Purchase order- issued and completed within 3 days of approval	85%	88%	85%	88%	88%	100%
Payroll- audit time cards prior to running payroll	100%	100%	100%	100%	100%	100%
<u>Legal</u>						
Contractual- City Attorney	\$16,075	\$11,563	\$19,536	\$20,000	\$15,000	\$15,000
Total Legal	\$16,075	\$11,563	\$19,536	\$20,000	\$15,000	\$15,000
<u>Other</u>	\$16,042	\$25,597	\$15,418	\$0	\$0	\$0
<u>Planning and Zoning</u>						
Legal Fees	\$0	\$0	\$0	\$4,500	\$100	\$4,500
Expenses	\$0	\$0	\$0	\$500	\$2,000	\$500
Charter Codification	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Total Planning and Zoning	\$0	\$0	\$0	\$7,000	\$4,100	\$7,000
Total Other	\$16,042	\$25,597	\$15,418	\$7,000	\$4,100	\$7,000





General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Finance (cont'd)					
Rural County Days	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Dues and Publications	\$1,500	\$1,500	\$2,000	\$2,000	\$2,000
Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$0
Total Operating expenses	\$111,900	\$88,600	\$114,800	\$90,200	\$96,900
Total Financial Services	\$134,200	\$111,600	\$138,300	\$114,300	\$121,300

Performance Measurements

Target

Invoice Processing - pay invoices once approved within 30 days	100%	100%	100%	100%	100%
Purchase order- issued and completed within 3 days of approval	100%	100%	100%	100%	100%
Payroll- audit time cards prior to running payroll	100%	100%	100%	100%	100%

Legal

Contractual- City Attorney	\$16,000	\$17,000	\$17,000	\$17,000	\$17,000
Total Legal	\$16,000	\$17,000	\$17,000	\$17,000	\$17,000



Other

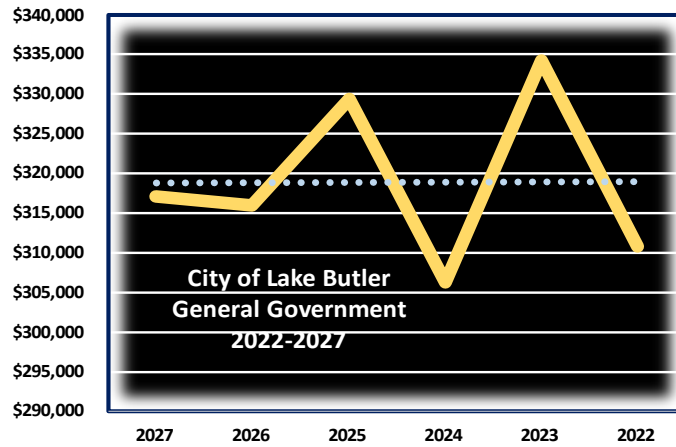
Planning and Zoning

Legal Fees	\$100	\$4,500	\$100	\$4,500	\$100
Expenses	\$2,000	\$500	\$500	\$3,000	\$500
Charter Codification	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Planning and Zoning	\$4,100	\$7,000	\$2,600	\$9,500	\$2,600
Total Other	\$4,100	\$7,000	\$2,600	\$9,500	\$2,600



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Elections</u>					
Expenses	\$500	\$1,500	\$500	\$1,500	\$500
Advertising	\$500	\$1,000	\$500	\$1,000	\$500
Postage	\$500	\$800	\$500	\$800	\$500
Total Elections	\$1,500	\$3,300	\$1,500	\$3,300	\$1,500
Total General Government	\$334,200	\$306,300	\$329,400	\$315,900	\$346,300



Public Safety

Code Enforcement

Personnel services

Code enforcement

Salaries	\$16,000	\$16,500	\$16,500	\$16,500	\$17,000
FICA	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Medicare	\$200	\$200	\$200	\$200	\$200
Blight	\$10,000	\$10,000	\$5,000	\$10,000	\$5,000
Magistrate	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Operating Expenses	\$100	\$100	\$100	\$100	\$100

Total \$28,300 \$28,800 \$23,800 \$28,800 \$24,300



General Fund

	Audited *			Projected	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
<u>Law Enforcement- Contractual</u>						
Operating expenses	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Union County Contribution	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Law Enforcement	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
<u>Fire</u>						
Operating expenses	\$10,524	\$8,349	\$2,305			
Utilities	\$0	\$0	\$0	\$1,000	\$0	\$0
Property Insurance	\$0	\$0	\$0	\$0	\$2,000	\$2,000
Repair and Maint - Equip	\$0	\$0	\$0	\$1,000	\$1,000	\$500
Total Fire	\$10,524	\$8,349	\$2,305	\$2,000	\$3,000	\$2,500
<u>Other Public Safety</u>						
Personnel Services	\$17,878	\$17,215	\$12,054			
<u>School Safety</u>						
Salaries	\$0	\$0	\$0	\$17,000	\$17,000	\$17,000
FICA	\$0	\$0	\$0	\$1,100	\$1,000	\$1,000
Medicare	\$0	\$0	\$0	\$300	\$300	\$300
Retirement	\$0	\$0	\$0	\$1,500	\$1,200	\$1,200
Workers Comp	\$0	\$0	\$0	\$200	\$500	\$500
Total Personnel Services	\$17,878	\$17,215	\$12,054	\$20,100	\$20,000	\$20,000
Operating expenses	\$0	\$3,013	\$5,092			
Operating Supplies	\$0	\$0	\$0	\$100	\$100	\$100
Safety Supplies	\$0	\$0	\$0	\$100	\$300	\$300
Total Operating Expenses	\$0	\$3,013	\$5,092	\$200	\$400	\$400
Total Other Public Safety	\$17,878	\$20,228	\$17,146	\$20,300	\$20,400	\$20,400
Total Public Safety	\$118,822	\$116,550	\$94,451	\$114,500	\$116,700	\$121,700



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Law Enforcement- Contractual</u>					
Operating expenses	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Union County Contribution	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Law Enforcement	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
<u>Fire</u>					
Operating expenses					
Utilities	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Repair and Maint - Equip	\$500	\$500	\$500	\$500	\$500
Total Fire	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
<u>Other Public Safety</u>					
Personnel Services					
School Safety					
Salaries	\$17,500	\$18,000	\$18,500	\$18,500	\$18,500
FICA	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
Medicare	\$300	\$300	\$300	\$300	\$300
Retirement	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Workers Comp	\$500	\$500	\$500	\$500	\$500
Total Personnel Services	\$20,500	\$21,000	\$21,600	\$21,600	\$21,600
Operating expenses					
Drug Testing	\$100	\$100	\$100	\$100	\$100
Safety Supplies	\$300	\$300	\$300	\$300	\$300
Total Operating Expenses	\$400	\$400	\$400	\$400	\$400
Total Other Public Safety	\$20,900	\$21,400	\$22,000	\$22,000	\$22,000
Total Public Safety	\$125,700	\$126,700	\$122,300	\$127,300	\$122,800



Law Enforcement

The City of Lake Butler contracts with Union County Sheriff for police and fire protection. The City owns the fire station and has insurance coverage. The County uses the fire station and maintains it. The fee is \$50,000 per year for law enforcement and \$25,000 per year for fire and EMS services.

Other Public Safety

School crossing guards are the responsibility of the City and funds are budgeted for salaries and supplies.



Public Works

Three employees are assigned to this area in the General Fund. Public Works is responsible for the maintaining streetlights, traffic signals, and grass mowing of the right of way and reimbursed from the Florida Department of Transportation. The capital outlay is for a zero-turn mower used daily. Another function of Public Works is to maintain the Cemetery. A capital outlay of \$3,000 for a new wooden fence along one side of the property is proposed. Public works maintains 26.59 miles of paved streets and only 0.4 miles of unpaved streets in the City. The City has obtained the Tree City USA designation for the past few years.

Did You Know –

- The largest City in Florida is Jacksonville at 907,000.
- Jacksonville is the largest in square miles as a City.
- The smallest City is Marineland with a population of 8 and Weekie Watchee has 9 citizens.
- Nearly two-thirds, 60% of Florida's cities, have a population of 10,000 or less and the median population is 5,835.



Animal Control

The animal control program is handled by a trained public works employee. He handles the calls on a as needed basis. Dogs not cats are the focus of the department. The chart below indicates the numbers and costs to capture and house. During 2021 a small tornado came through the area housing the dogs and rip the roof off and the unit has had to be reconstructed in a smaller and simpler fashion.



City of Lake Butler
Animal Control
Dogs received each month
2016-2020

Calendar														Annual Cost	Annual Cost per animal
Year	Jan.	Feb	Mar.	Apr.	May	June	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Total		
2016	2	3	3	2	3	2	3	3	1	2	3	4	31	\$6,759	\$218
2017	3	3	2	2	2	4	3	4	4	3	3	3	36	\$5,901	\$164
2018	1	3	3	2	5	5	3	2	0	2	1	0	27	\$5,854	\$217
2019	3	3	1	2	1	3	4	0	0	2	3	2	24	\$6,963	\$290
2020	1	0	0	4	0	0	3	0	0	0	0	0	8	\$6,759	\$845
Five Year															
Average	2	2.4	1.8	2.4	2.2	2.8	3.2	1.8	1	1.8	2	1.8	25.2	\$6,447	\$347



General Fund

	Audited *			Projected 2021	Budget	
	2018	2019	2020		2021	2022
Cemetery						
Cemetery - Mapping	\$0	\$0	\$0	\$500	\$0	\$500
Cemetery - fence	\$0	\$0	\$0	\$0	\$0	\$3,500
Total Cemetery	\$0	\$0	\$0	\$500	\$0	\$4,000
Public Works						
Personnel Services	\$98,136	\$178,253	\$143,531			
Salaries	\$0	\$0	\$0	\$77,000	\$77,000	\$78,000
Health Insurance	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
Overtime	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Part-Time	\$0	\$0	\$0	\$20,000	\$8,000	\$9,000
On Call	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
FICA	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Medicare	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
Retirement	\$0	\$0	\$0	\$6,500	\$6,500	\$6,500
Life Insurance	\$0	\$0	\$0	\$500	\$500	\$500
Workers Comp	\$0	\$0	\$0	\$2,000	\$8,500	\$8,500
Total Salaries and Benefits	\$98,136	\$178,253	\$143,531	\$141,500	\$136,000	\$138,000
Operating expenses	\$126,518	\$143,196	\$118,432			
Conferences	\$0	\$0	\$0	\$0	\$500	\$500
Contractual Services	\$0	\$0	\$0	\$8,000	\$8,500	\$10,000
Telephone	\$0	\$0	\$0	\$600	\$600	\$600
Street Lights	\$0	\$0	\$0	\$54,000	\$54,700	\$55,000
Traffic Signals Electricity	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Auto Insurance	\$0	\$0	\$0	\$1,000	\$2,000	\$1,000
Traffic Signals Repair	\$0	\$0	\$0	\$6,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$0	\$0	\$0	\$15,000	\$11,000	\$14,000
Operating Supplies	\$0	\$0	\$0	\$18,000	\$16,000	\$16,000
Safety Supplies	\$0	\$0	\$0	\$2,000	\$3,000	\$3,000
Vehicle Supplies	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Fuel	\$0	\$0	\$0	\$10,000	\$10,000	\$15,000
Uniforms	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500



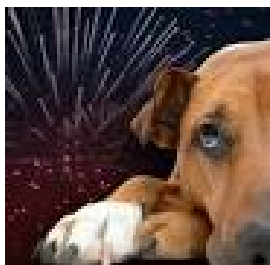
General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Cemetery</u>					
Cemetery - Mapping	\$500	\$0	\$500	\$0	\$0
Cemetery - Fencing	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cemetery	\$5,500	\$5,000	\$5,500	\$5,000	\$5,000
<u>Public Works</u>					
Personnel Services					
Salaries	\$79,000	\$81,000	\$83,000	\$85,000	\$87,000
Health Insurance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Overtime	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Part-Time	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
On Call	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
FICA	\$5,000	\$5,100	\$5,100	\$5,200	\$5,200
Medicare	\$1,500	\$1,500	\$1,600	\$1,600	\$1,600
Retirement	\$6,500	\$6,600	\$6,600	\$6,600	\$6,600
Life Insurance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Workers Comp	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700
Total Salaries and Benefits	\$144,200	\$146,400	\$148,500	\$150,600	\$152,600
Operating expenses					
Conferences	\$500	\$500	\$500	\$500	\$500
Contractual Services	\$10,500	\$10,500	\$11,000	\$11,000	\$11,000
Telephone	\$600	\$600	\$600	\$600	\$600
Street Lights	\$55,000	\$55,000	\$56,000	\$56,000	\$56,000
Traffic Signals Electricity	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
Auto Insurance	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Traffic Signals Repair	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$14,000	\$15,000	\$15,000	\$16,000	\$16,000
Operating Supplies	\$20,000	\$22,000	\$22,000	\$22,000	\$23,000
Safety Supplies	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Vehicle Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fuel	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000
Uniforms	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500



General Fund

	Audited *			Projected 2021	Budget	
	2018	2019	2020		2021	2022
<u>Public Works (continued)</u>						
Street Maintenance	\$0	\$0	\$0	\$5,000	\$4,000	\$4,000
Street Repair	\$0	\$0	\$0	\$3,500	\$1,000	\$1,000
Capital Outlay	\$16,647	\$5,602	\$13,112	\$8,500	\$8,500	\$10,000
Total Operating Supplies	\$145,183	\$148,798	\$131,544	\$140,100	\$133,300	\$143,600
Total Public Works	\$243,319	\$327,051	\$275,075	\$281,600	\$269,300	\$285,600
<u>Animal Control</u>						
Personnel services	\$4,223	\$4,233	\$4,966			
Salary	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
FICA, Health Care	\$0	\$0	\$0	\$300	\$300	\$300
Medicare	\$0	\$0	\$0	\$100	\$100	\$100
Retirement	\$0	\$0	\$0	\$300	\$300	\$300
Total Personnel Services	\$4,223	\$4,233	\$4,966	\$3,700	\$3,700	\$3,700
Operating expenses	\$1,631	\$2,730	\$1,793			
Contractual Services	\$0	\$0	\$0	\$100	\$1,000	\$1,000
Insurance	\$0	\$0	\$0	\$100	\$300	\$300
Training	\$0	\$0	\$0	\$100	\$600	\$600
Repair and Maintenance	\$0	\$0	\$0	\$100	\$100	\$100
Operating Supplies	\$0	\$0	\$0	\$100	\$300	\$300
Vehicle Supplies	\$0	\$0	\$0	\$100	\$500	\$500
Fuel	\$0	\$0	\$0	\$100	\$500	\$500
Total Operating Expenses	\$1,631	\$2,730	\$1,793	\$700	\$3,300	\$3,300
Total Animal Control	\$5,854	\$6,963	\$6,759	\$4,400	\$7,000	\$7,000





General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Public Works (continued)</u>					
Street Maintenance	\$6,500	\$7,000	\$7,500	\$8,000	\$8,500
Street Repair	\$1,000	\$1,100	\$1,200	\$1,200	\$1,300
Capital Outlay	\$10,000	\$0	\$50,000	\$50,000	\$60,000
Total Operating Supplies	\$151,600	\$146,200	\$198,800	\$200,300	\$211,900
Total Public Works	\$295,800	\$292,600	\$347,300	\$350,900	\$364,500
<u>Animal Control</u>					
Personnel services					
Salary	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
FICA, Health Care	\$300	\$300	\$300	\$300	\$300
Medicare	\$100	\$100	\$100	\$100	\$100
Retirement	\$300	\$300	\$300	\$300	\$300
Total Personnel Services	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
Operating expenses					
Contractual Services	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Insurance	\$300	\$300	\$300	\$300	\$300
Training	\$300	\$300	\$300	\$300	\$300
Repair and Maintenance	\$100	\$100	\$100	\$100	\$100
Operating Supplies	\$300	\$300	\$300	\$300	\$300
Vehicle Supplies	\$500	\$500	\$500	\$500	\$500
Fuel	\$500	\$500	\$500	\$500	\$500
Total Operating Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Total Animal Control	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700



General Fund

	Audited *			Projected 2021	Budget	
	2018	2019	2020		2021	2022
<u>Mosquito control</u>						
Operating expenses	\$2,648	\$5,819	\$9,129			
Contractual Services	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Insurance	\$0	\$0	\$0	\$100	\$100	\$100
Operating Supplies	\$0	\$0	\$0	\$500	\$2,000	\$2,000
Total Mosquito Control	\$2,648	\$5,819	\$9,129	\$2,600	\$4,100	\$4,100
Total Other Services	\$8,502	\$12,782	\$15,888	\$7,000	\$11,100	\$11,100
<u>Parks</u>						
Personnel services	\$36,480	\$49,129	\$45,847			
Salaries	\$0	\$0	\$0	\$28,000	\$27,000	\$27,000
Overtime	\$0	\$0	\$0	\$1,000	\$600	\$600
On call pay	\$0	\$0	\$0	\$3,000	\$600	\$600
Health Insurance	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500
FICA	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
Medicare	\$0	\$0	\$0	\$700	\$700	\$700
Retirement	\$0	\$0	\$0	\$3,200	\$3,200	\$3,200
Life Insurance	\$0	\$0	\$0	\$500	\$500	\$500
Workers Comp	\$0	\$0	\$0	\$800	\$1,000	\$1,000
Total Salaries and Benefits	\$36,480	\$49,129	\$45,847	\$47,200	\$43,600	\$43,600
Operating expenses	\$102,459	\$100,946	\$102,882			
Contractual Services-Cleaning	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000
Contractual Services-Security	\$0	\$0	\$0	\$3,500	\$4,000	\$4,000
Travel	\$0	\$0	\$0	\$100	\$500	\$500
Training	\$0	\$0	\$0	\$100	\$300	\$300
Telephone - Townsend	\$0	\$0	\$0	\$1,500	\$1,000	\$1,000
Telephone	\$0	\$0	\$0	\$500	\$1,000	\$1,000
Utilities - parks	\$0	\$0	\$0	\$6,000	\$5,000	\$5,000
Utilities - community center	\$0	\$0	\$0	\$3,000	\$8,000	\$8,000
Utilities - Townsend	\$0	\$0	\$0	\$3,200	\$4,000	\$4,000
Utilities - Splash Park	\$0	\$0	\$0	\$1,800	\$2,000	\$2,000
Insurance-Community Center	\$0	\$0	\$0	\$3,000	\$1,500	\$1,500
Insurance-Townsend	\$0	\$0	\$0	\$700	\$1,300	\$1,300
Insurance - Union Depot	\$0	\$0	\$0	\$300	\$600	\$600



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Mosquito control</u>					
Operating expenses					
Contractual Services	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
Insurance	\$200	\$200	\$200	\$200	\$200
Operating Supplies	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000
Total Mosquito Control	\$4,900	\$4,900	\$4,900	\$5,400	\$5,400
Total Other Services	\$11,600	\$11,600	\$11,600	\$12,100	\$12,100
<u>Parks</u>					
Personnel services					
Salaries	\$27,800	\$28,600	\$29,400	\$30,000	\$30,800
Overtime	\$600	\$600	\$600	\$600	\$600
On call pay	\$600	\$600	\$600	\$600	\$600
Health Insurance	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
FICA	\$2,600	\$2,700	\$2,800	\$2,900	\$3,000
Medicare	\$700	\$800	\$800	\$900	\$900
Retirement	\$3,200	\$3,300	\$3,300	\$3,400	\$3,400
Life Insurance	\$500	\$500	\$500	\$500	\$500
Workers Comp	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Total Salaries and Benefits	\$44,700	\$45,800	\$46,700	\$47,600	\$48,500
Operating expenses					
Contractual Services-Cleaning	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Contractual Services-Security	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Travel	\$500	\$500	\$500	\$500	\$500
Training	\$300	\$300	\$300	\$300	\$300
Telephone - Townsend	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200
Telephone	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200
Utilities - parks	\$5,000	\$5,500	\$5,500	\$6,000	\$6,000
Utilities - community center	\$8,000	\$8,200	\$8,400	\$8,600	\$8,600
Utilities - Townsend	\$4,000	\$4,200	\$4,200	\$4,200	\$4,400
Utilities - Splash Park	\$2,000	\$2,200	\$2,400	\$2,600	\$2,600
Insurance-Community Center	\$1,500	\$1,500	\$1,600	\$1,600	\$1,600
Insurance-Townsend	\$1,300	\$1,300	\$1,400	\$1,400	\$1,400
Insurance - Union Depot	\$600	\$700	\$700	\$800	\$800



Mosquito Control

In Florida with standing water and with so many lakes along with the wooded areas, mosquitos are ever present. Many of the diseases carrying mosquitos are found in Union County. It is important that a mosquito program be operational. A trained and certified public works employee handles the program for the City on a contractual basis. The spraying is done at night over several months.

Parks and Recreation

The City of Lake Butler is fortunate to have a beautiful community center on the lake that is the center of activity in the community. The Center is rented almost every weekend for events from wedding receptions to graduations to family reunions. The other main meeting place is the Townsend Building which is home to the historical society on the upper floors and the lower floors are rental spaces. A contracted cleaning crew cleans the facilities after every event. There are several other parks within the City and its various neighborhoods, but none draw the crowds like the lakefront park. New in fiscal year 2022 is the request from Union County to help fund their recreation program.



Hal Y. Maines Community Center



Youth Recreation Program



Parks and Recreation



The Townsend Greene Building

Performance Measurements – Historical Society

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Number of Vistiors	138	54	116	94	100
Percentage First Time	20%	15%	20%	15%	20%

The Lake Shore Park has a splash park that is enjoyed by the children of the area. It is one of the more popular attractions on a hot summer day. The splash park needs continual maintenance and funds are set aside to keep it in working order. For the adults, the beach is the place to be.



One of the features for the children is movie night in the park. Commissioner Redman hosts the event once a month and it is well attended. It is anticipated that his popular event will continue to expand.





General Fund

	Audited *			Projected	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
<u>Parks (continued)</u>						
Insurance -Auto	\$0	\$0	\$0	\$200	\$400	\$400
Repairs -Parks	\$0	\$0	\$0	\$12,000	\$10,000	\$10,000
Repairs - Community Center	\$0	\$0	\$0	\$2,500	\$5,000	\$5,000
Repairs - Townsend	\$0	\$0	\$0	\$15,000	\$12,000	\$12,000
Repairs - Splash Park	\$0	\$0	\$0	\$500	\$5,000	\$5,000
Repairs - City Hall	\$0	\$0	\$0	\$2,000	\$4,000	\$4,000
Eastside Park - FRDAP	\$7,874	\$0	\$0	\$0	\$0	\$0
County Property Tax	\$0	\$0	\$0	\$200	\$250	\$250
Operating Supplies	\$0	\$0	\$0	\$10,000	\$7,000	\$7,000
Movies in the Park	\$0	\$0	\$0	\$200	\$1,600	\$1,600
Chlorine supples Splash Park	\$0	\$0	\$0	\$600	\$1,800	\$1,800
Health certification	\$0	\$0	\$0	\$200	\$250	\$250
Vehicle supplies	\$0	\$0	\$0	\$500	\$800	\$800
Tree City	\$0	\$0	\$0	\$600	\$1,000	\$1,000
Fuel	\$0	\$0	\$0	\$1,500	\$1,000	\$1,000
Uniforms	\$0	\$0	\$0	\$100	\$800	\$800
Lake Weed Control	\$0	\$0	\$0	\$300	\$300	\$300
Dues- FL task force	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
July 4th festival	\$0	\$0	\$0	\$5,000	\$3,200	\$3,200
Christmas festival	\$0	\$0	\$0	\$5,000	\$4,000	\$4,000
Employee appreciation	\$0	\$0	\$0	\$100	\$500	\$500
Recycling	\$0	\$0	\$0	\$100	\$500	\$500
Training- NEFLC	\$0	\$0	\$0	\$500	\$3,000	\$3,000
Union County Recreation	\$0	\$0	\$0	\$0	\$0	\$5,000
Historical Society	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Capital Outlay	\$16,156	\$6,686	\$4,809	\$0	\$0	\$0
Total Operating Expenses	\$128,507	\$107,632	\$107,691	\$93,800	\$104,600	\$109,600
Total Parks	\$164,987	\$156,761	\$153,538	\$141,000	\$148,200	\$153,200



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Parks (continued)</u>					
Insurance -Auto	\$400	\$400	\$400	\$400	\$400
Repairs -Parks	\$14,000	\$15,000	\$15,000	\$15,000	\$15,000
Repairs - Community Center	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Repairs - Townsend	\$5,000	\$5,000	\$5,000	\$10,000	\$10,000
Repairs - Splash Park	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000
Repairs - City Hall	\$7,000	\$8,000	\$8,000	\$9,000	\$9,000
Eastside Park - FRDAP	\$0	\$0	\$0	\$0	\$0
County Property Tax	\$250	\$250	\$250	\$250	\$250
Operating Supplies	\$8,200	\$8,400	\$8,600	\$8,800	\$9,000
Movies in the Park	\$1,700	\$1,800	\$1,900	\$2,000	\$2,000
Chlorine supples Splash Park	\$1,900	\$1,900	\$2,000	\$2,000	\$2,100
Health certification	\$250	\$250	\$250	\$250	\$250
Vehicle supplies	\$800	\$800	\$800	\$800	\$800
Tree City	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Fuel	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300
Uniforms	\$800	\$800	\$800	\$800	\$800
Lake Weed Control	\$400	\$400	\$400	\$500	\$500
Dues- FL task force	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
July 4th festival	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200
Christmas festival	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Employee appreciation	\$500	\$500	\$500	\$500	\$500
Recycling	\$500	\$500	\$500	\$500	\$500
Training- NEFLC	\$500	\$3,000	\$500	\$3,000	\$500
Union County Recreation	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Historical Society	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Capital Outlay	\$0	\$10,000	\$0	\$0	\$0
Total Operating Expenses	\$110,800	\$126,800	\$116,700	\$126,700	\$124,700
Total Parks	\$155,500	\$172,600	\$163,400	\$174,300	\$173,200



General Fund

	Audited *			Projected	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Parks						
<i>Performance Measurements</i>	<i>Completed</i>			<i>Target</i>		
Number of Special events held/ estimated attendance	2/8,000	2/8,000	1/1,500	1/1,500	2/8,500	2/8,500
Number of recreation programs held/ estimated attendance	8/100	8/100	4/50	8/100	8/100	8/100
Park capital projects anticipated/completed in fiscal year	4/4	1/1	1/1	0	0	0
Total Expenditures	\$906,720	\$1,113,866	\$884,884	\$839,950	\$842,900	\$862,750
Total Expenditures/Other	\$906,720	\$1,113,866	\$884,884	\$839,950	\$842,900	\$862,750
Net Change in Fund Balance	(\$6,054)	(\$202,409)	(\$38,579)	(\$38,250)	(\$25,100)	\$0
Fund Balance						
Beginning of Year	\$708,572	\$661,324	\$458,915	\$420,336	\$420,336	\$382,086
End of Year	\$661,324	\$458,915	\$420,336	\$382,086	\$395,236	\$382,086
Percentage of ending fund balance as to operating expenditures	72.94%	41.20%	47.50%	45.49%	46.89%	44.29%

* The auditors combined the details making line item comparisons difficult. Totals are comparable.



General Fund

	Audited *			Projected	Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Parks						
<i>Performance Measurements</i>	<i>Completed</i>			<i>Target</i>		
Number of Special events held/ estimated attendance	2/8,000	2/8,000	1/1,500	1/1,500	2/8,500	2/8,500
Number of recreation programs held/ estimated attendance	8/100	8/100	4/50	8/100	8/100	8/100
Park capital projects anticipated/completed in fiscal year	4/4	1/1	1/1	0	0	0
Total Expenditures	\$906,720	\$1,113,866	\$884,884	\$839,950	\$842,900	\$862,750
Total Expenditures/Other	\$906,720	\$1,113,866	\$884,884	\$839,950	\$842,900	\$862,750
Net Change in Fund Balance	(\$6,054)	(\$202,409)	(\$38,579)	(\$38,250)	(\$25,100)	\$0
Fund Balance						
Beginning of Year	\$708,572	\$661,324	\$458,915	\$420,336	\$420,336	\$382,086
End of Year	\$661,324	\$458,915	\$420,336	\$382,086	\$395,236	\$382,086
Percentage of ending fund balance as to operating expenditures	72.94%	41.20%	47.50%	45.49%	46.89%	44.29%

* The auditors combined the details making line item comparisons difficult. Totals are comparable.



General Fund

	Proposed Five-year budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Parks</u>					
<u>Performance Measurements</u>	<u>Target</u>				
Number of Special events held/ estimated attendance	2/8,500	2/8,500	2/8,500	2/8,500	2/8,500
Number of recreation programs held/ estimated attendance	8/100	8/100	8/100	8/100	8/100
Park capital projects anticipated/completed in fiscal year	0	1/1	0	0	0
Total Expenditures	\$928,300	\$914,800	\$979,500	\$985,500	\$1,023,900
Total Expenditures/Other	\$928,300	\$914,800	\$979,500	\$985,500	\$1,023,900
Net Change in Fund Balance	(\$92,800)	(\$68,400)	(\$118,700)	(\$108,800)	(\$127,900)
Fund Balance					
Beginning of Year	\$382,086	\$289,286	\$220,886	\$102,186	(\$6,614)
End of Year	\$289,286	\$220,886	\$102,186	(\$6,614)	(\$134,514)
Percentage of ending fund balance as to operating expenditures	31.16%	24.15%	10.43%	-0.67%	-13.14%

* The auditors combined the details making line item comparisons difficult. Totals are comparable.

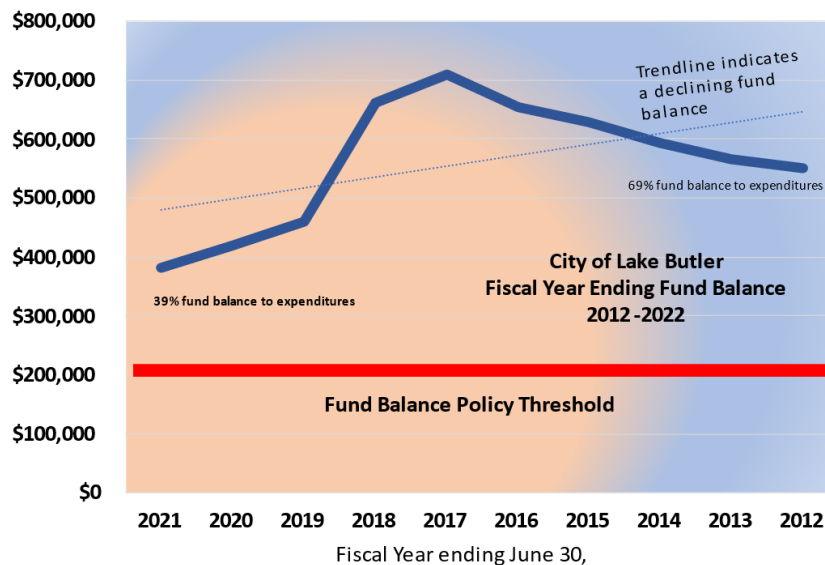
During this five year period no capital outlay is budgeted as the fund balance has dropped below the 25% fund balance policy.



General Fund

Fund Balance

The fund balance is projected to be 25% of operating expenditures for fiscal year 2022. The fund balance policy is to have at least 25% set aside for emergencies. Reductions in this area should not be an annual event but will level off. Very low taxes, overall, are the cause of the low general fund revenues. The future should consider either a property tax increase or significant reduction in expenditures.



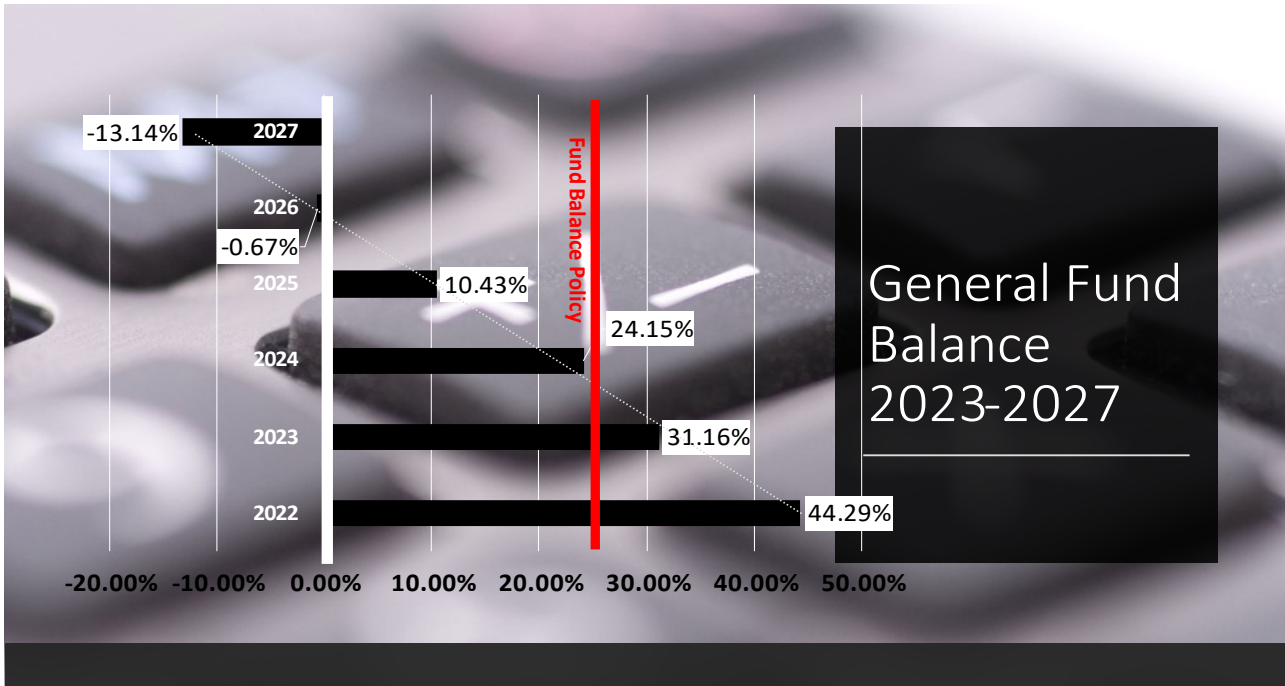
Government Accounting Standards Board recommends at least three months in reserve or 25%. In Florida, with the higher possibility of a disasters occurring, a higher fund balance is valuable in case of any emergencies.



General Fund

Fund Balance

The fund balance percentage is a factor of the ending fund balance compared to the operating expenditures. The fund balance policy is to have at least 25% set aside for emergencies. Very low property taxes and a low payment in lieu of taxes for the utility system are the overall causes of the declining fund balances. The future should consider either a property tax increase or significant reduction in expenditures.





General Fund



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Water Fund



Water Fund

Introduction

The City of Lake has two deep wells that tap into a large aquifer (Floridian) that furnishes the water for the community. The average water volume pumped is 225,000 gallons per day.

Water Use

Water rates were increased slightly the last two years after having not been increased for several years. Water rates are broken down into two components- base rate and usage charges. The base rate is designed to cover the costs of the fixed assets. The usage charge is the amount charged for the volume of water used which will vary by customer. This is the variable costs of the utility system. Costs of water should be at a tiered rate system where the single senior citizens who uses very little water pays less than the large commercial user. The current rates were compared to several other communities our size in Florida and the City of Lake Butler is still well below the rates being charged in other communities. If there are no rate increases, the Water Fund will most likely be bankrupt soon. The average base rate of nine similar sized cities is \$13.73. Lake Butler's current base rate is \$13.23. The recommendation is to increase the base rate to \$13.90 or a 5% increase. Currently there is no distinction between residential and commercial and will be evaluated as we secure more commercial business.

The average residential consumption is 5,089 gallons per month. The current rate is \$2.56 per thousand gallons per month or \$12.80 per customer using the average consumption of water. Rates increased 10% would be an increase of four cents per day to the average customer, still well below the average of the surrounding communities. Costs have increased since the last water rate increase, and the equipment is failing at an increasing rate. This was verified by Florida Rural Water Association Asset Management and Fiscal Sustainability Plan 2020. The recommendation is to raise rates to cover the operating as well as the capital costs which this budget, and the next five-year budgets attempt to accomplish. The Asset Management Plan is a systematic process of maintaining critical assets at the lowest life cycle cost with a predetermined desired level of service. This active plan is a requirement for participation in the State of Florida Revolving Fund Program (SRF). A resolution was passed by the City Commission in February 2020 to adopt the Asset Management Plan. A five-year budget was prepared with the rate increases at 10% per year as well as the capital items anticipated each year according to the capital improvement program.

The assets in use that are producing the water for consumption are significantly depreciated which would indicate that the end of the useful life is near, and the equipment needs replacement. The City obtained a grant from the State of Florida for \$1,253,600 to install 800 new state of the art water meters. The new meters can be read electronically thereby eliminating the need for staff to read the meters city-wide once a month. The construction grant was 80% forgiven by the State and the State Revolving Fund loaned the City the balance at very low interest rates for the planning and the construction phases.





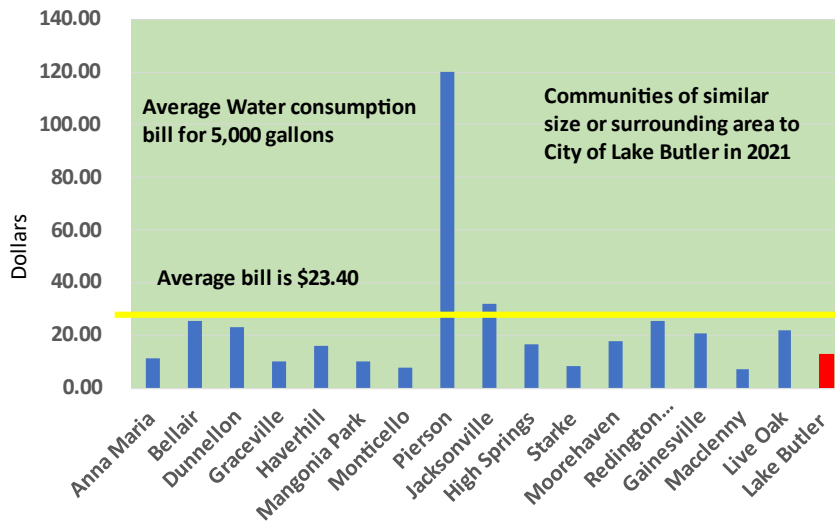
Water Fund

A rate survey was taken of the surrounding communities and those of similar size. The average consumption for the City is 5,089 gallons so this usage was compared to the rates for other cities. The average rate was \$23.40 well above the rates being charged at the City of Lake Butler. Currently the City has 629 residential customers and 100 commercial accounts. The proposed rates will increase the average monthly bill by four cents per day based on the average usage.

City of Lake Butler water rates per gallon per thousand

<u>Gallons</u>	<u>Current</u>	<u>Proposed for fiscal year 2022</u>
0-5,000	\$0	\$2.50
2,001-5,000	\$2.27	\$2.50
5,001-10,000	\$2.56	\$2.80
10,001-15,000	\$2.84	\$3.10
15,001-20,000	\$3.12	\$3.40
20,001-25,000	\$3.29	\$3.70
25,001 and up	\$3.40	\$4.10

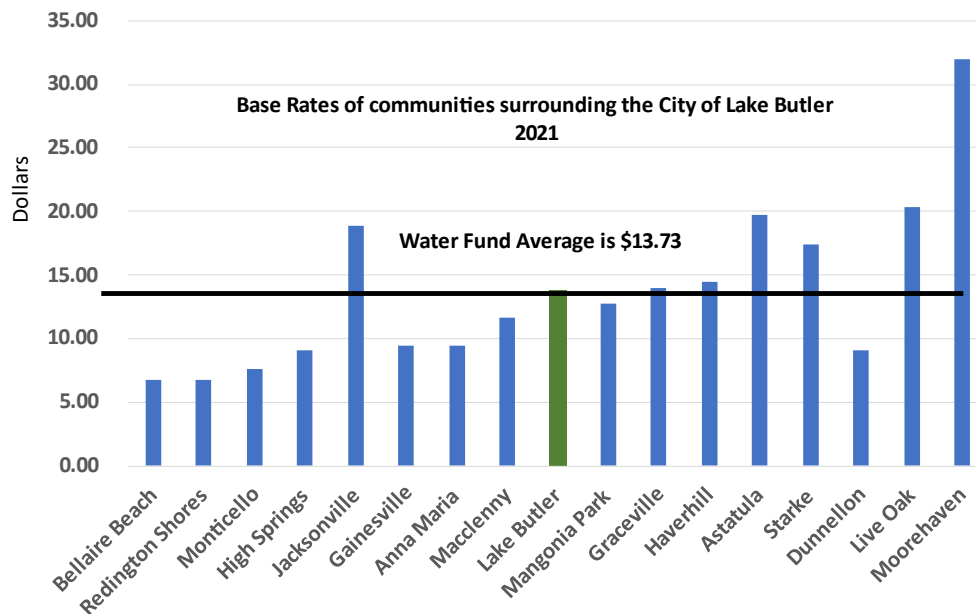
Average consumption costs per average consumer is \$1.20 per month or four cents per day.





Water Fund

The base rate is a function of the debt, divided by the number of customers, plus the number of gallons included in the base rate, times the cost per 1,000 gallons. The 1,000-gallon rate is a function of operational costs that include operating expenses, transfers out, and depreciation. System sustainability is the focus. Service to customers outside the city have rates increased by 25% of the costs to city residents as the service to customers outside the city becomes more complex.



The current base rate for the City of Lake Butler is \$13.23. A 5% increase is recommended to \$13.90 per month. This increase will bring the City to the average level as we move forward. The goal is to maintain at least the average of the surrounding communities. Increase is an average of two cents per day.



Water Fund

Personal Services

Salaries center around two distinct activities – administration and operations. Cost accounting is used to reflect the time employees are spending in the system. This creates an increase from prior years as salaries were not allocated to areas of work. Operations include part of salaries of staff that operate the system. The percentage of work done in this fund is estimated below:

<u>Administration</u>		<u>Operations</u>	
Accounts Receivable Clerk	30%	Director of Public Works	40%
Accounts Payable Clerk	30%	Utilities Operator	50%
Director of Finance	30%	Assistant Public Works Director	30%
City Manager	30%	Assistant Utilities Operator	50%
		Maintenance	50%

Health Insurance

The City of Lake Butler provides a flat \$7,500 per employee to each of the employees for their health insurance. This is designed to cover themselves and their family. It is up to the employee to furnish their own health insurance with the money. The annual rate is distributed based on the same percentages as listed in the salaries above.

Retirement

The City employees belong to the Florida Retirement System. The employer contribution is 10.82% and the employees contribute 3% of their salary. The employer contribution will vary depending on the employee and their status with the Florida Retirement System plus at the pleasure of the retirement system.

Maintenance

As the fixed assets are becoming fully depreciated, the maintenance of the equipment is increasing. At 98% depreciated, the assets of the system need replacement. Grants are being sought to obtain new meters and collection system. State of the art water meters are being proposed as technology has allowed for the readings to be done virtual and the need for a manual meter reader will be history. The capital improvement program reflects the repair and/or replacement of fire hydrants and the water valves along with a section of water line replacement in the areas of need.

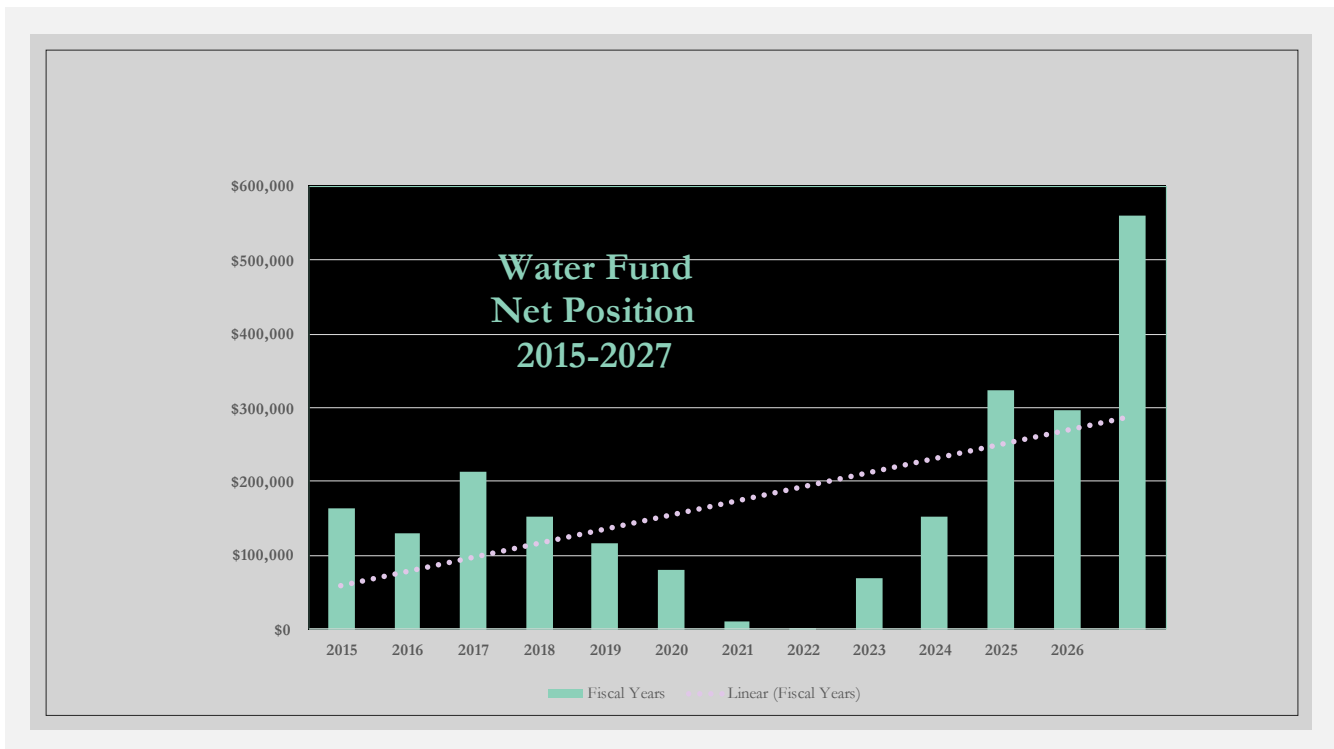


Depreciation

The depreciation account, while being a non-cash outlay, needs to be funded to help replace equipment when it needs replacing. Much of the assets are underground and are of the older vintage. Depreciation is calculated on a straight-line basis over the useful life of the asset. Best practices and recognition of an enterprise fund, depreciation is essential to the cost of doing business.

Net Position

The utility system needs to have a higher-than-normal ratio of retained earnings to operating expenses. This is due to the significant underground assets and the potential cost to repair. In 2022, it is projected to be a percentage of less than 1%. The graph below reflects the estimated retained earnings through 2027 fiscal year. The water fund was separated from the wastewater fund in 2021 so that they could be established on their own to better analyze the cost factors for each fund.



Transfer to the General Fund

This amount is a payment in lieu of taxes and reflects the cost of doing business. Fixed asset value per audit schedule \$2,423,574 x payment in lieu of taxes \$2.75 mills = \$6,645+\$12,000 administration fees or \$20,000.

Water Fund

Revenue Pledged to outstanding loans

Pay as you go is the premise if grants are not secured. The State of Florida Department of Environmental Protection has awarded the City with a Planning Loan and a Construction Loan for water meters. Water meter planning grant was \$53,000 at 1.57% and a Water meter construction grant for \$1,253,600. The grant had \$1,051,600 forgiven by the State leaving a total loan of \$202,740 payable over 30 years at 0.85%. To conform to the 115% revenue coverage, \$11,500 each year will be pledged from revenue to cover the debt.

Performance Measurements

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Average daily flow (actual gallons, 000)	213.5	224.1	221.9	208.5	217.3	219.0
User charges as a percent of total revenue	94%	92%	96%	95%	95%	96%
Percentage of electricity to sales	9%	9%	9%	9%	9%	7%

Rates are determined by

1. Establishing an accurate personnel budget
2. Reviewing operating expenses and evaluating potential cost increases
3. Developing a reasonable capital improvement program

The goal is to maintain a quality utility system for the citizens of Lake Butler. In doing so, rates are adjusted, and expenses are controlled. Assets are desperately in need of maintenance. From fire hydrants to turn off valves to correct mapping of the utility system, the need is great as rates were not increased for many years. Since there are thousands of dollars underground and people do not see it, the infrastructure is difficult to understand. While this five-year projection gives planners a tool to develop a sustainable system, the retained earnings or net position should be high enough to handle emergencies as they occur. The five-year projections are provided for review and understanding how a steady increase of income will assist in the future given certain parameters, yet these projections are not to be viewed as a final approval but as a guide. Each future year will be approved separately when it arrives.

Debt

Two debt schedules, both revolving around the water meter project. The first is the planning phase and the second is the construction phase. Both are loans from the State Revolving Fund of the Department of Environmental Protection at the State of Florida. As well both have interest rates under 2%.

City of Lake Butler - CWSRF Loan
Water Loan for Planning Phase of new Water Meters

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>1.57% Interest</u>	<u>Fiscal Year Total</u>	<u>Principal Outstanding</u>
				\$53,074.54
12/15/20	\$2,716.08	\$416.63	\$3,132.71	\$50,358.46
6/15/21	\$2,468.07	\$395.31	\$2,863.38	\$47,890.39
Total Fiscal Year	\$5,184.15	\$811.94	\$5,996.09	
12/15/21	\$2,487.44	\$375.94	\$2,863.38	\$45,402.95
6/15/22	\$2,506.97	\$356.41	\$2,863.38	\$42,895.98
Total Fiscal Year	\$4,994.41	\$732.35	\$5,726.76	
12/15/22	\$2,526.65	\$336.73	\$2,863.38	\$40,369.33
6/15/23	\$2,546.48	\$316.90	\$2,863.38	\$37,822.85
Total Fiscal Year	\$5,073.13	\$653.63	\$5,726.76	
12/15/23	\$2,566.47	\$296.91	\$2,863.38	\$35,256.38
6/15/24	\$2,586.62	\$276.76	\$2,863.38	\$32,669.76
Total Fiscal Year	\$5,153.09	\$573.67	\$5,726.76	
12/15/24	\$2,606.92	\$256.46	\$2,863.38	\$30,062.84
6/15/25	\$2,627.39	\$235.99	\$2,863.38	\$27,435.45
Total Fiscal Year	\$5,234.31	\$492.45	\$5,726.76	
12/15/25	\$2,648.01	\$215.37	\$2,863.38	\$24,787.44
6/15/26	\$2,668.80	\$194.58	\$2,863.38	\$22,118.64
Total Fiscal Year	\$5,316.81	\$409.95	\$5,726.76	
12/15/26	\$2,689.75	\$173.63	\$2,863.38	\$19,428.89
6/15/27	\$2,710.86	\$152.52	\$2,863.38	\$16,718.03
Total Fiscal Year	\$5,400.61	\$326.15	\$5,726.76	
12/15/27	\$2,732.14	\$131.24	\$2,863.38	\$13,985.89
6/15/28	\$2,753.59	\$109.79	\$2,863.38	\$11,232.30
Total Fiscal Year	\$5,485.73	\$241.03	\$5,726.76	
12/15/28	\$2,775.21	\$88.17	\$2,863.38	\$8,457.09
6/15/29	\$2,796.99	\$66.39	\$2,863.38	\$5,660.10
Total Fiscal Year	\$5,572.20	\$154.56	\$5,726.76	
12/15/29	\$2,818.95	\$44.43	\$2,863.38	\$2,841.15
6/15/30	\$2,841.15	\$22.30	\$2,863.45	\$0.00
Total Fiscal Year	\$5,660.10	\$66.73	\$5,726.83	
Total	\$53,074.54	\$4,462.47	\$57,537.01	

City of Lake Butler - DW630111 Loan
Water Loan for Construction Phase of new Water Meters

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>0.85% Interest</u>	<u>Fiscal Year Total</u>	<u>Principal Outstanding</u>
Original Loan				\$202,740.00
10/15/21	\$2,188.71	\$1,723.29	\$3,912.00	\$200,551.29
4/15/22	\$2,207.31	\$1,704.69	\$3,912.00	\$198,343.98
Total Fiscal Year	\$4,396.02	\$3,427.98	\$7,824.00	
10/15/22	\$2,226.08	\$1,685.92	\$3,912.00	\$196,117.90
4/15/23	\$2,245.00	\$1,667.00	\$3,912.00	\$193,872.90
Total Fiscal Year	\$4,471.07	\$3,352.93	\$7,824.00	
10/15/23	\$2,264.08	\$1,647.92	\$3,912.00	\$191,608.82
4/15/24	\$2,283.33	\$1,628.67	\$3,912.00	\$189,325.50
Total Fiscal Year	\$4,547.41	\$3,276.59	\$7,824.00	
10/15/24	\$2,302.73	\$1,609.27	\$3,912.00	\$187,022.76
4/15/25	\$2,322.31	\$1,589.69	\$3,912.00	\$184,700.46
Total Fiscal Year	\$4,625.04	\$3,198.96	\$7,824.00	

City of Lake Butler - CWSRF Loan
Water Loan for Construction Phase of new Water Meters

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>0.85% Interest</u>	<u>Fiscal Year Total</u>	<u>Principal Outstanding</u>
10/15/25	\$2,342.05	\$1,569.95	\$3,912.00	\$182,358.41
4/15/26	\$2,361.95	\$1,550.05	\$3,912.00	\$179,996.46
Total Fiscal Year	\$4,704.00	\$3,120.00	\$7,824.00	
10/15/26	\$2,382.03	\$1,529.97	\$3,912.00	\$177,614.43
4/15/27	\$2,402.28	\$1,509.72	\$3,912.00	\$175,212.15
Total Fiscal Year	\$4,784.31	\$3,039.69	\$7,824.00	
10/15/27	\$2,422.70	\$1,489.30	\$3,912.00	\$172,789.45
4/15/28	\$2,443.29	\$1,468.71	\$3,912.00	\$170,346.16
Total Fiscal Year	\$4,865.99	\$2,958.01	\$7,824.00	
10/15/28	\$2,464.06	\$1,447.94	\$3,912.00	\$167,882.11
4/15/29	\$2,485.00	\$1,427.00	\$3,912.00	\$165,397.10
Total Fiscal Year	\$4,949.06	\$2,874.94	\$7,824.00	
10/15/29	\$2,506.12	\$1,405.88	\$3,912.00	\$162,890.98
4/15/30	\$2,527.43	\$1,384.57	\$3,912.00	\$160,363.55
Total Fiscal Year	\$5,033.55	\$2,790.45	\$7,824.00	
10/15/30	\$2,548.91	\$1,363.09	\$3,912.00	\$157,814.64
4/15/31	\$2,570.58	\$1,341.42	\$3,912.00	\$155,244.07
Total Fiscal Year	\$5,119.49	\$2,704.51	\$7,824.00	
10/15/31	\$2,592.43	\$1,319.57	\$3,912.00	\$152,651.64
4/15/32	\$2,545.77	\$1,366.23	\$3,912.00	\$150,105.87
Total Fiscal Year	\$5,138.19	\$2,685.81	\$7,824.00	
10/15/32	\$2,636.10	\$1,275.90	\$3,912.00	\$147,469.77
4/15/33	\$2,658.51	\$1,253.49	\$3,912.00	\$144,811.27
Total Fiscal Year	\$5,294.61	\$2,529.39	\$7,824.00	
10/15/34	\$2,681.10	\$1,230.90	\$3,912.00	\$142,130.16
4/15/35	\$2,703.89	\$1,208.11	\$3,912.00	\$139,426.27
Total Fiscal Year	\$5,385.00	\$2,439.00	\$7,824.00	
10/15/35	\$2,726.88	\$1,185.12	\$3,912.00	\$136,699.39
4/15/36	\$2,750.06	\$1,161.94	\$3,912.00	\$133,949.34
Total Fiscal Year	\$5,476.93	\$2,347.07	\$7,824.00	

City of Lake Butler - CWSRF Loan
Water Loan for Construction Phase of new Water Meters

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>0.85% Interest</u>	<u>Fiscal Year Total</u>	<u>Principal Outstanding</u>
10/15/36	\$2,773.43	\$1,138.57	\$3,912.00	\$131,175.91
4/15/37	\$2,797.00	\$1,115.00	\$3,912.00	\$128,378.90
Total Fiscal Year	\$5,570.44	\$2,253.56	\$7,824.00	
10/15/37	\$2,820.78	\$1,091.22	\$3,912.00	\$125,558.12
4/15/38	\$2,844.76	\$1,067.24	\$3,912.00	\$122,713.37
Total Fiscal Year	\$5,665.54	\$2,158.46	\$7,824.00	
10/15/38	\$2,868.94	\$1,043.06	\$3,912.00	\$119,844.43
4/15/39	\$2,893.32	\$1,018.68	\$3,912.00	\$116,951.11
Total Fiscal Year	\$5,762.26	\$2,061.74	\$7,824.00	
10/15/39	\$2,917.92	\$994.08	\$3,912.00	\$114,033.19
4/15/40	\$2,942.72	\$969.28	\$3,912.00	\$111,090.47
Total Fiscal Year	\$5,860.63	\$1,963.37	\$7,824.00	
10/15/40	\$2,967.73	\$944.27	\$3,912.00	\$108,122.74
4/15/41	\$2,992.96	\$919.04	\$3,912.00	\$105,129.79
Total Fiscal Year	\$5,960.69	\$1,863.31	\$7,824.00	
10/15/41	\$3,018.40	\$893.60	\$3,912.00	\$102,111.39
4/15/42	\$3,044.05	\$867.95	\$3,912.00	\$99,067.34
Total Fiscal Year	\$6,062.45	\$1,761.55	\$7,824.00	
10/15/42	\$3,069.93	\$842.07	\$3,912.00	\$95,997.41
4/15/43	\$3,096.02	\$815.98	\$3,912.00	\$92,901.39
Total Fiscal Year	\$6,165.95	\$1,658.05	\$7,824.00	
10/15/43	\$3,122.34	\$789.66	\$3,912.00	\$89,779.05
4/15/44	\$3,148.88	\$763.12	\$3,912.00	\$86,630.17
Total Fiscal Year	\$6,271.22	\$1,552.78	\$7,824.00	

(scheduled to be paid in full in 2051)

Federal Program Number	F598458819-0
Federal Agency	EPA
CFDA Number	66.468
CFDA Title	Capitalization Grants for Drinking Water State Revolving Fund
Funding Amount	\$1,253,600
Principal Forgiveness	\$1,051,600
Loan Amount	\$202,040
Capitalized Interest	\$700
Total Loan	\$202,740
Term:	30 Years at 0.85%



Budget Drivers

	Fiscal Year					
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Sales Assumptions	10%	10%	10%	10%	10%	10%
Payroll	3%	3%	3%	3%	3%	3%
Debt Coverage	115%	115%	115%	115%	115%	115%
Net position ratio	40%	40%	40%	40%	40%	40%
Consumer Price Index	3%	3%	3%	3%	3%	3%
PAYGO Funding (,000)	\$110	\$85	\$85	\$325	\$85	\$20
Grants (,000)	\$0	\$0	\$0	\$300	\$0	\$0

Rates are determined by

1. Establishing an accurate personnel budget
2. Reviewing operating expenses and evaluating potential cost increases
3. Developing a reasonable capital improvement program

The goal is to maintain a quality utility system for the citizens of Lake Butler. In doing so, rates are adjusted, and expenses are controlled. Assets are desperately in need of maintenance. From fire hydrants to turn off valves to correct mapping of the utility system, the need is great as rates were not increased for many years. Since there are thousands of dollars underground and people do not see it, the infrastructure is difficult to understand. While this five-year projection gives planners a tool to develop a sustainable system, the retained earnings or net position should be high enough to handle emergencies as they occur. The five-year projections are provided for



review and understanding how a steady increase of income will assist in the future given certain parameters, yet these projections are not to be viewed as a final approval but as a guide. Each future year will be approved separately when it arrives.



Water Main Repair





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LAKE BUTLER
FLORIDA



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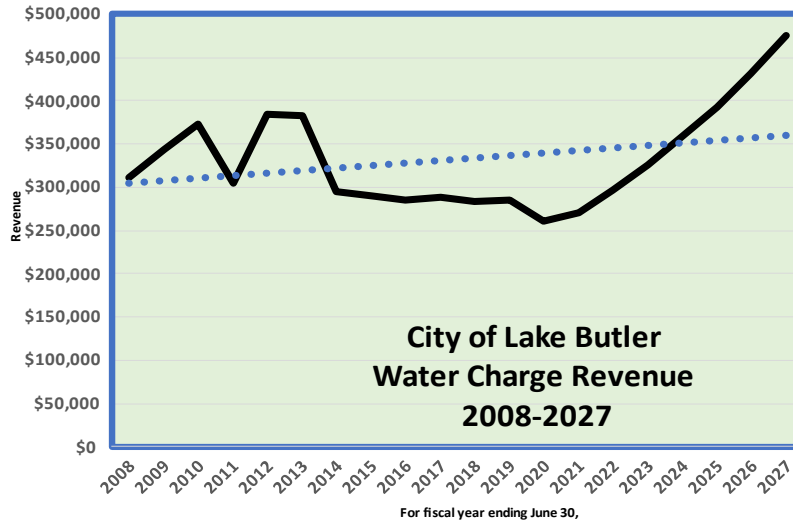


LAKE BUTLER
FLORIDA



Water Fund

	Audited*			Projected	Budget	Budget
	2018	2019	2020	2021	2021	2022
Revenues						
Charges						
Water Use	\$282,970	\$284,502	\$260,768	\$270,000	\$320,000	\$297,000
Tap Fees	\$12,387	\$19,236	\$0	\$3,000	\$7,000	\$7,000
Service Resto Chg	\$0	\$0	\$0	\$10,000	\$7,000	\$7,000
Non-sufficient ck fee	\$194	\$0	\$0	\$100	\$200	\$200
Total Charges	\$295,551	\$303,738	\$260,768	\$283,100	\$334,200	\$311,200
Other						
Interest Earned	\$610	\$625	\$681	\$100	\$600	\$600
Grants	\$0	\$11,904	\$96,400	\$1,454,000	\$1,454,000	\$0
Total Other	\$610	\$12,529	\$97,081	\$1,454,100	\$1,454,600	\$600
Total Revenues	\$296,161	\$316,267	\$357,849	\$1,737,200	\$1,788,800	\$311,800



Operating Ratio - calculation of the operating revenue divided by the operating expenses incl depreciation and should be higher than 1.0

1.67	1.62	0.82	2.76	2.56	1.88
------	------	------	------	------	------

Debt Service Ratio - measures a system's capacity to pay debt service (principal and interest), is calculated by taking operating revenue minus operating expense and then dividing by debt service (principal and interest). Should over 1.2

0	0	0	0	27.89	10.37
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Water Fund

Proposed Five Year Budget

Revenues

Charges

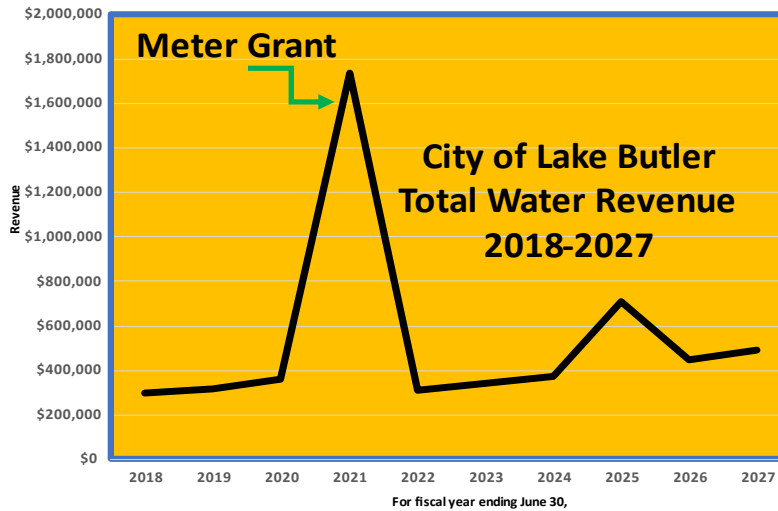
	2023	2024	2025	2026	2027
Water Use	\$326,000	\$358,000	\$393,000	\$432,000	\$475,000
Tap Fees	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Service Restoration Charge	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Non-sufficient check fee	\$200	\$200	\$200	\$200	\$200
Total Charges	\$340,200	\$372,200	\$407,200	\$446,200	\$489,200

Other

	2023	2024	2025	2026	2027
Interest Earned	\$600	\$600	\$600	\$600	\$600
Grants	\$0	\$0	\$0	\$0	\$0
Total Other	\$600	\$600	\$600	\$600	\$600

Total Revenues

\$340,800	\$372,800	\$407,800	\$446,800	\$489,800
------------------	------------------	------------------	------------------	------------------



Operating Ratio - this is a calculation of the operating revenue divided by the operating expenses incl depreciation and should be higher than 1.0

	1.85	1.95	2.12	2.27	2.31
--	------	------	------	------	------

Debt Service Ratio - measures a system's capacity to pay debt service (principal and interest), is calculated by taking operating revenue minus operating expense and then dividing by debt service (principal and interest).

Should be 1.2 or higher

	12.15	12.90	15.25	17.69	19.74
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Water Fund

	Audited*			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Expenditures						
Personal Services	\$163,975	\$159,437	\$175,344	\$0	\$0	\$0
Salaries - Admin.	\$0	\$0	\$0	\$73,000	\$67,000	\$84,000
Salaries - Operation	\$0	\$0	\$0	\$50,000	\$60,000	\$63,000
Overtime	\$0	\$0	\$0	\$2,000	\$1,000	\$2,000
On Call	\$0	\$0	\$0	\$3,200	\$2,000	\$2,200
Health Insurance	\$0	\$0	\$0	\$20,800	\$24,750	\$25,500
FICA	\$0	\$0	\$0	\$8,900	\$7,900	\$9,200
Medicare	\$0	\$0	\$0	\$2,100	\$1,900	\$2,200
Housing	\$0	\$0	\$0	\$2,400	\$3,000	\$3,000
Retirement	\$0	\$0	\$0	\$17,000	\$13,800	\$22,200
Life Insurance	\$0	\$0	\$0	\$900	\$1,000	\$1,000
Workers Comp	\$0	\$0	\$0	\$3,000	\$5,600	\$5,700
Total Personal Services	\$163,975	\$159,437	\$175,344	\$183,300	\$187,950	\$220,000
Operating Expenses	\$174,953	\$185,164	\$236,469	\$0	\$0	\$0
Contractual Generators	\$0	\$0	\$0	\$600	\$300	\$0
Environmental Assessment	\$0	\$0	\$0	\$1,000	\$7,200	\$7,500
Audit	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Contractual Security	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$200	\$200	\$300
Training	\$0	\$0	\$0	\$700	\$1,000	\$1,000
Telephone	\$0	\$0	\$0	\$1,400	\$2,100	\$2,100
Mobile telephone	\$0	\$0	\$0	\$1,200	\$1,400	\$1,400
Postage	\$0	\$0	\$0	\$1,000	\$1,600	\$1,600
Electricity -						
Utility Building	\$0	\$0	\$0	\$500	\$500	\$500
Water Plant	\$0	\$0	\$0	\$17,000	\$22,000	\$22,000
Insurance						
Liability	\$0	\$0	\$0	\$3,000	\$12,000	\$12,000
Property	\$0	\$0	\$0	\$300	\$800	\$800
Water Property	\$0	\$0	\$0	\$2,300	\$2,500	\$4,000
Auto	\$0	\$0	\$0	\$500	\$2,000	\$2,000
Maintenance						
Building	\$0	\$0	\$0	\$2,000	\$2,400	\$3,000
Equipment	\$0	\$0	\$0	\$6,000	\$11,000	\$12,000



Water Fund

	Proposed Five Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Salaries - Administration	\$88,000	\$91,000	\$94,000	\$96,800	\$99,000
Salaries - Operation	\$65,000	\$67,000	\$71,000	\$69,000	\$71,000
Overtime	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
On Call	\$2,300	\$2,400	\$2,500	\$2,600	\$2,700
Health Insurance	\$25,000	\$25,000	\$26,000	\$26,000	\$26,000
FICA	\$10,000	\$11,000	\$12,000	\$13,000	\$14,000
Medicare	\$2,500	\$2,500	\$2,600	\$2,600	\$2,700
Housing	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Retirement	\$25,000	\$27,000	\$28,000	\$29,000	\$30,000
Life Insurance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Workers Comp	\$5,900	\$6,100	\$6,300	\$6,500	\$6,600
Total Personal Services	\$229,700	\$238,000	\$248,600	\$251,700	\$258,200
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Contractual Generators	\$0	\$0	\$0	\$0	\$0
Environmental Assessment	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Audit	\$4,000	\$6,000	\$6,000	\$6,000	\$7,500
Contractual Security	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Travel	\$300	\$300	\$300	\$300	\$300
Training	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Telephone	\$2,100	\$2,100	\$2,100	\$2,100	\$2,200
Mobile telephone	\$1,400	\$1,400	\$1,400	\$1,400	\$1,500
Postage	\$1,600	\$1,700	\$1,700	\$1,700	\$2,000
Electricity -					
Utility Building	\$500	\$600	\$600	\$600	\$1,000
Water Plant	\$23,000	\$23,000	\$24,000	\$24,000	\$26,000
Insurance					
Liability	\$12,000	\$13,000	\$13,000	\$13,000	\$14,000
Property	\$800	\$800	\$800	\$800	\$900
Water Property	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000
Auto	\$2,000	\$2,000	\$2,100	\$2,100	\$2,200
Maintenance					
Building	\$3,100	\$3,200	\$3,300	\$3,400	\$4,000
Equipment	\$13,000	\$13,500	\$14,000	\$14,500	\$16,000



Water Fund

	Audited*			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Expenditures						
Water Lines	\$0	\$0	\$0	\$5,000	\$3,000	\$5,000
Water Tower	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
Operating Supplies	\$0	\$0	\$0	\$15,000	\$12,000	\$13,000
Chlorine Supplies	\$0	\$0	\$0	\$3,000	\$3,000	\$3,500
Vehicle Supplies	\$0	\$0	\$0	\$500	\$1,000	\$1,200
Fuel	\$0	\$0	\$0	\$3,000	\$6,000	\$6,000
Uniforms	\$0	\$0	\$0	\$600	\$1,200	\$1,200
Dues	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Interest Expense	\$0	\$0	\$83,830	\$6,500	\$6,300	\$4,800
Depreciation	\$0	\$0	\$19,000	\$15,000	\$15,000	\$44,000
Total Operating Expense	\$176,971	\$187,183	\$339,299	\$104,521	\$130,700	\$165,100
Transfer to General Fund	\$16,000	\$5,000	\$6,000	\$10,000	\$10,000	\$20,000
Equity transfer	\$0	\$0	\$664,389	\$0	\$0	\$0
Transfer other	\$0	\$0	\$77,795	\$0	\$0	\$0
Transfer - in	\$0	\$0	\$0	(\$150,000)	(\$150,000)	\$0
Restricted: debt cov	\$0	\$0	\$0	\$12,000	\$12,000	\$12,000
Capital Items	\$0	\$0	\$0	\$1,500,000	\$1,600,000	\$20,000
Total Expenses	\$356,946	\$351,620	\$1,262,827	\$1,659,821	\$1,790,650	\$437,100
Net income/ (loss)	(\$60,785)	(\$35,353)	(\$904,978)	\$77,379	(\$1,850)	(\$125,300)
Net Position						
Beginning of the year	\$213,122	\$152,337	\$116,984	\$80,433	\$80,433	\$157,812
Prior year adjustment			\$868,427			
End of the Year	\$152,337	\$116,984	\$80,433	\$157,812	\$78,583	\$32,512

Notes : Capital Items FY 2021 - new water meters for all customers \$1,254,000; Water Line Replacements \$250,000 Computers \$10,000; Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000. FY 2022 includes Fire Hydrant and Valve Replacement \$20,000

* The auditors combined the details making line item comparisons difficult. Totals are comparable. 2020 officially separated the three utility funds from the one overall proprietary fund that was audited in prior years.

Fiscal year 2020 the auditors adjusted funds from one proprietary fund to three enterprise funds. One of which is the water fund as audited, which is the reason for the significant transfers in and out as presented.



Water Fund

	Proposed Five Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenditures					
Water Lines	\$20,000	\$20,000	\$20,000	\$27,000	\$28,000
Water Tower	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Operating Supplies	\$13,000	\$14,000	\$15,000	\$16,000	\$20,000
Chlorine Supplies	\$3,500	\$4,000	\$4,500	\$5,000	\$5,000
Vehicle Supplies	\$1,200	\$1,200	\$1,500	\$1,500	\$2,000
Fuel	\$6,000	\$6,000	\$6,500	\$7,000	\$7,000
Uniforms	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Dues	\$1,200	\$1,300	\$1,300	\$1,400	\$1,500
Interest Expense	\$4,700	\$4,600	\$4,500	\$4,400	\$4,300
Depreciation	\$45,000	\$45,000	\$40,000	\$40,000	\$40,000
Total Operating Expense	\$183,100	\$188,400	\$187,300	\$196,900	\$211,100
Transfer to General Fund	\$20,000	\$22,000	\$22,000	\$25,000	\$25,000
Equity transfer	\$0	\$0	\$0	\$0	\$0
Transfer other	\$0	\$0	\$0	\$0	\$0
Transfer - in	(\$200,000)	\$0	(\$150,000)	\$0	\$0
Restricted: Pledged debt cov	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Capital Items	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Expenses	\$264,800	\$480,400	\$339,900	\$505,600	\$526,300
Net income/(loss)	\$76,000	(\$107,600)	\$67,900	(\$58,800)	(\$36,500)
Net Position					
Beginning of the year	\$32,512	\$108,512	\$912	\$68,812	\$68,812
End of the Year	\$108,512	\$912	\$68,812	\$10,012	\$32,312

Notes: *(Strategic Goal #4)*

FY 2023 -Fire Hydrant Replacement \$10,000; Water Valve Program \$10,000.

FY 2024 - Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000;

FY 2025- Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000;

FY - 2026 Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000;

FY - 2027 Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000



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LAKE BUTLER
FLORIDA



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Wastewater Fund



Introduction

The City of Lake Butler operates an existing 0.700 million gallons per day (MGD) annual average daily flow (AADF) permitted capacity extended aeration activated sludge wastewater treatment facility (WWTF). The facility consists of two static screens, one 0.400 MGD flow splitter, one 0.300 MGD flow splitter, two 133,750-gallon aeration basins, two 101,250-gallon aeration basins, two 400 gallons per day per square foot clarifiers, two 370 gallons per day per square foot clarifiers, two 70,000-gallon digesters, two chlorine injectors, one 4,000-gallon-chlorine contact chamber, one 3,500-gallon chlorine contact chamber, two chlorine residual monitors, and one 2.1 MG holding pond. Treated wastewater is land applied by reuse of reclaimed water via spray irrigation to a restricted public access reuse site. Biosolids generated by this facility may be land applied or disposed of in a Class 1 solid waste land fill. Plans are being developed for a new one million gallon per day wastewater treatment facility with the ability to expand to two million gallons in the future. The five-year capital improvement budget reflects the new facility. The

proposed site will fit on a 30 acre site that will include solar panels as well as the state of the art system. Reclaimed water will be used by the Department of Corrections that is next door and which the plant serves as well. Estimated cost from \$25-27 million and is planned to be funded by grants from the State. This new plant as well as redesigning the six lift stations



as well as the analysis of the collection system is critical. The lift stations are submerged, making the maintenance difficult and unsafe, and the collection system currently has a lot of infiltration from rainwater. The company that did the televising of the collection lines indicated it is the worst in the State that they have seen.

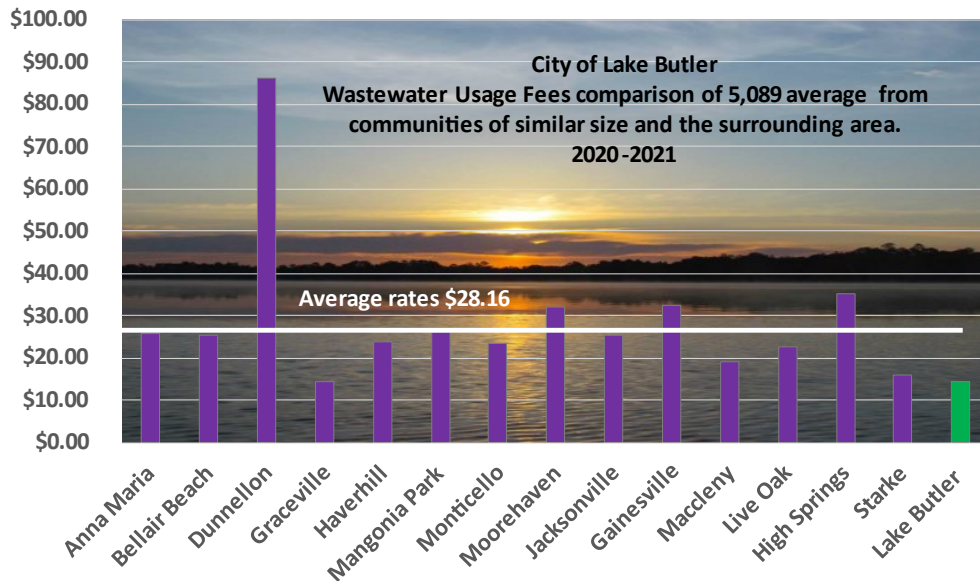


Wastewater Fund

Wastewater Use

Over 98% of the revenues for this fund are generated by the user fees. The fund needs to increase the fund balance as there are opportunities to improve the system and a healthy fund balance along with grants will help to improve the infrastructure. The City Commission has approved an Asset Management and Fiscal Sustainability Plan. The purpose of an Asset Management Plan is to help the utility operate and maintain the system in the most effective and financially sound manner. One of the several recommendations was to increase the utility rates 10% each year for the next few years. The proposed rate increase for fiscal year 2021 is 8% and 10% in 2022 and future years. The need is a new treatment plant as planned and new collection system as well as distribution lines are projected. Basically, the underground infrastructure has deteriorated, and the City needs to plan for a slight growth expansion due to population. The City furnishes wastewater to the Department of Corrections Regional Medical Center under a separate contractual arrangement.

A survey was conducted to determine if the City rate structure was in line with other communities of similar size as well as those surrounding Lake Butler. The survey results and conclusions are as follows:



|



Wastewater Fund

Fiscal Year 2022

<u>Current Wastewater Rates</u>		<u>Proposed Wastewater Rates</u>	
0-2,000	\$0		
2,001-3,000	\$2.25	0-5,000	\$2.45
3,001-5,000	\$2.55	5,001- 10,000	\$2.80
5,001-9,000	\$2.84	10,001 – 15,000	\$3.10
9,001-12,000	\$3.12	15,001 – 20,000	\$3.40
12,001-20,000	\$3.29	20,001 – 25,000	\$3.60
20,000 and up	\$3.40	25,001 and up	\$3.75

Currently the City of Lake Butler has a base rate or what is commonly known as a readiness to serve charge of \$23.39 per month. It is recommended that this remain the same with no increase. The base rate is a function of the debt, divided by the number of customers, plus the number of gallons included in the base rate times the cost per 1,000 gallons. The per 1,000-gallon rate is a function of operational costs that include, operational expenses, transfers out, and depreciation. The focus of the base rate is system sustainability.

In 1996, the State of Florida Department of Corrections at the North Florida Reception Center agreed to have the City of Lake Butler furnish wastewater treatment to the Center. The City agreed to accept for treatment and disposal an annual average

daily flow rate of up to 51 percent of the plant capacity of 700,000 gallons per day. The Contract is for a forty-year period. The City has a current base rate of \$23.39. The proposed base rate will remain unchanged for this fiscal year.





Wastewater Fund

Spray-field Lease

The City leases approximately 250 acres to D & M Livestock, Inc. a rancher, for the use of cattle grazing. This lease is for \$3,000 per year through 2019 and then it increases to \$4,000 per year. The contract is for five years with a five-year renewal option. The contract expires April 22, 2022. At that time is anticipated to turn the 250 acres into an industrial park.

Personal Services

The Wastewater Fund is the largest fund as well as the most complex fund in the City of Lake Butler. Administration includes salaries of several employees actively involved in furnishing the needed services to the community and reflects a better cost accounting view of the system. This budget is more detailed than reflected in the audit which in previous years rolled up all costs into a single line item for each major category of expenditures.

Health Insurance

The City of Lake Butler provides a flat fee per employee so each of the employees can find their own health insurance. This is designed to cover themselves and/or their family. It is recorded as additional income on their W-2 and has been a practice for many years. Currently the employee receives \$7,500 annually.

<u>Performance measurements</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Percentage of Capital Expenditures to Operating Expenses.	1%	0%	354%	92%	152%	110%	102%	150%	185%
Per capita operational costs (1,800 population)	\$203	\$395	\$204	\$240	\$256	\$277	\$284	\$296	\$300
Average daily flow (,000 gallons) through the treatment	647	678	698	669	700	702	715	720	725
Percent of maintenance costs performed in-house versus maintenance costs outsourced.	80%	80%	75%	80%	82%	82%	85%	85%	85%
Number of Lift Stations requiring repair.	13	15	18	20	18	17	17	17	18
Percentage of overtimes and on-call compared to the operational salaries.	n/a	3%	3.62%	2.76%	3.32%	3.22%	3.18%	3.08%	3.46%



Wastewater Fund

Performance measurements 2019 2020 2021 2022 2023 2024 2025 2026 2027

Operating Ratio- this is a calculation of the operating revenue divided by the operating expenses including depreciation and should be higher than 1.0

2.19 1.16 2.16 2.16 2.33 2.37 2.49 2.67 2.75

Debt Service Ratio – measures a system’s capacity to pay debt service (Principal and Interest), is calculated by taking operating revenue minus operating expenses and then dividing by debt service (Principal and Interest). Should be higher than 1.2

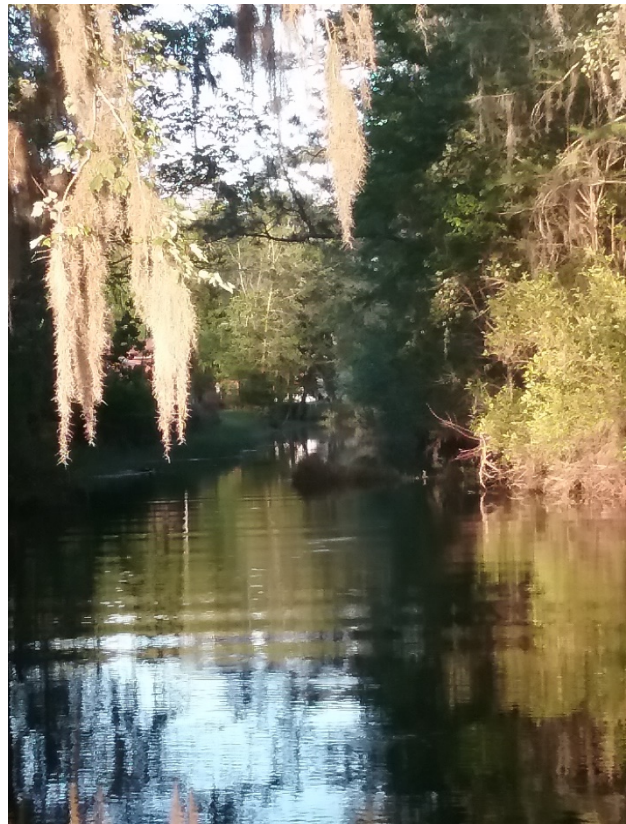
1.62 n/a 5.40 4.96 5.72 6.59 8.41 9.12 9.63

Retirement

The City employees belong to the Florida Retirement System (FRS). The regular employer contribution is 10.82% and the employees contribute 3% of their salary. Some rates will vary depending upon the employee class per FRS.

Contractual Operator

A contractual arrangement with a consulting company is designed to provide operator services for the Water and Wastewater Treatment Plant on days which the chief operator is not available, such as weekends or vacations. The City has only one licensed operator on staff currently.



Canal on Lake Butler



Wastewater Fund

Spray field

The Spray field is a biosolids site with an existing dual use effluent spray field and restricted public access agricultural site owned and operated by the City. A total of 5 dual-use zones comprising 91.9 acres are permitted for land application of biosolids. The site is used exclusively for the land application of Class B biosolids from the City's wastewater treatment facility.

Costs

Electricity	\$20,000
Maintenance	<u>\$15,000</u>
Total Costs	\$35,000

The revenue generated is \$4,000 per year to help offset the costs to operate.



Depreciation

The depreciation expense is a function of the assets and their age. The depreciation is a straight- line depreciation based on the estimated useful life of the equipment. The system is at a critical stage of obsolescence with 91% of the assets depreciated.

Debt Payment

1998 Revenue Bonds are pledged by the revenues of the system. The outstanding debt as of September 30, 2021 for the 1998 bonds will be \$746,000.

Community State Bank has a loan for a 2019 pickup truck and \$6,800 will be applied to principal in fiscal year 2022 leaving a balance of \$10,500 at September 30, 2022.

Wastewater Treatment Planning phase from the State Revolving Fund for \$166,400 at 0.06% interest used for the collection rehabilitation of the lines and review of them.

Transfer to the General Fund

The amount is a payment in lieu of taxes and reflects the cost of doing business. Fixed asset value per audit schedule \$4,485,905 x payment in lieu of taxes \$2.75 mills = \$12,336 + \$10,000 administration.



Wastewater Fund

Net Position

The net position balances are needed to be high as the City is anticipating building a new state of the art wastewater treatment plant with a combination of grant funds and local dollars. The net position at the end of 2021 is 89% of operating expenditures. In fiscal year 2021 a one-time grant is reflected along with the costs for distribution and collection lines replacement. In fiscal year 2022 a grant to purchase 30 acres to build the new plant on. In fiscal 23-27 grants are related to the construction of the new plant.

Capital Improvement for Wastewater in fiscal year 2022 is anticipated to be the following:

1. Wastewater collection lines - \$1,450,000. (Strategic Goal 4)
2. Manhole Rehabilitation Program - \$20,000. (Strategic Goal 4)
3. Pickup Truck replacement - \$50,000 (Strategic Goal 4)
4. Total = \$1,520,000





Wastewater Fund

Budget Drivers	2023	2024	2025	2026	2027
Sales assumptions	10%	10%	10%	10%	10%
Payroll assumptions	3%	3%	3%	3%	3%
Debt Coverage	1.2	1.2	1.2	1.2	1.2
Net position ratio	40%	40%	40%	40%	40%
Consumer Price Index	3%	3%	3%	3%	3%
Paygo funding	\$200,000	\$500,000	\$100,000	\$1,000,000	\$1,000,000
Grants	\$700,000	\$5,000,000	\$500,000	\$8,000,000	\$10,000,000

Goals for fiscal year 2022

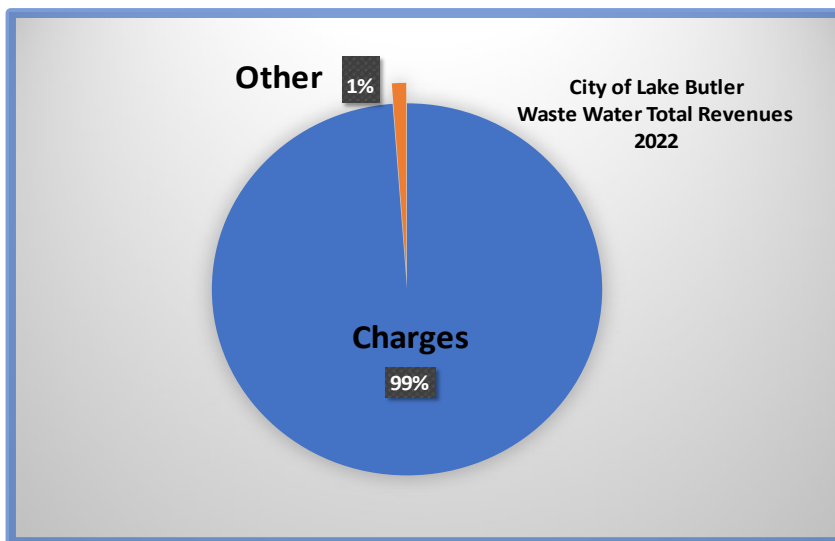
1. Obtain grant for the collection system
2. Build wetlands for the new plant
3. Operator to obtain a class B license
4. Enhance asset management plan





Wastewater Fund

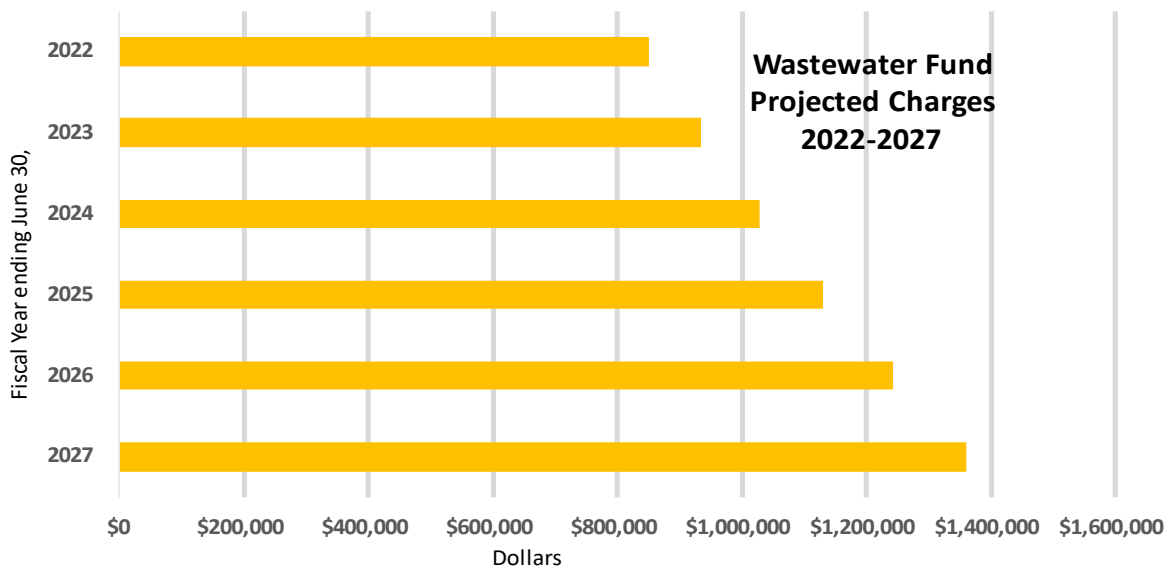
	Audited			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Revenues						
Charges						
Wastewater Charges	\$714,564	\$715,680	\$780,130	\$775,000	\$840,000	\$850,000
Tap in fees	\$10,373	\$0	\$0	\$6,500	\$5,000	\$5,000
Total Charges	\$724,937	\$715,680	\$780,130	\$781,500	\$845,000	\$855,000
Other						
Interest Earned	\$0	\$0	\$1,030	\$200	\$1,000	\$200
Grant	\$0	\$0	\$0	\$1,300,000	\$1,200,000	\$400,000
Miscellaneous	\$6,123	\$2,730	\$5,515	\$0	\$0	\$0
Sprayfield Lease	\$0	\$0	\$0	\$2,000	\$4,000	\$4,000
Transfer in	\$5,266	\$0	\$0	\$0	\$0	\$0
Total Other	\$11,389	\$2,730	\$6,545	\$1,302,200	\$1,205,000	\$404,200
Total Revenues	\$736,326	\$718,410	\$786,675	\$2,083,700	\$2,050,000	\$1,259,200





Wastewater Fund

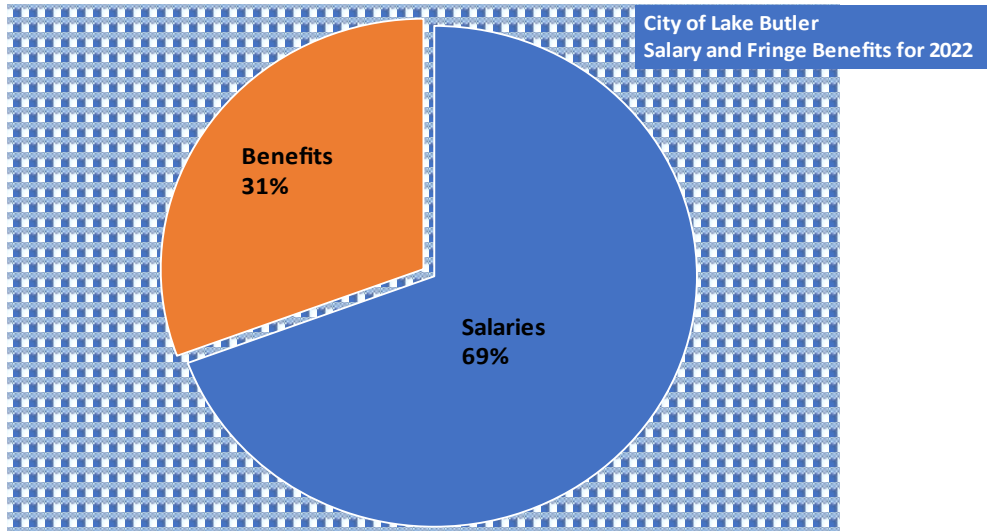
	Proposed Five-Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues					
Charges					
Wastewater Charges	\$935,000	\$1,028,000	\$1,130,000	\$1,243,000	\$1,360,000
Tap in fees	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Charges	\$940,000	\$1,033,000	\$1,135,000	\$1,248,000	\$1,365,000
Other					
Interest Earned	\$200	\$200	\$200	\$200	\$200
Grant	\$700,000	\$5,000,000	\$500,000	\$8,000,000	\$10,000,000
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Sprayfield Lease	\$0	\$0	\$0	\$0	\$0
Transfer in	\$0	\$0	\$0	\$0	\$0
Total Other	\$700,200	\$5,000,200	\$500,200	\$8,000,200	\$10,000,200
Total Revenues	\$1,640,200	\$6,033,200	\$1,635,200	\$9,248,200	\$11,365,200





Wastewater Fund

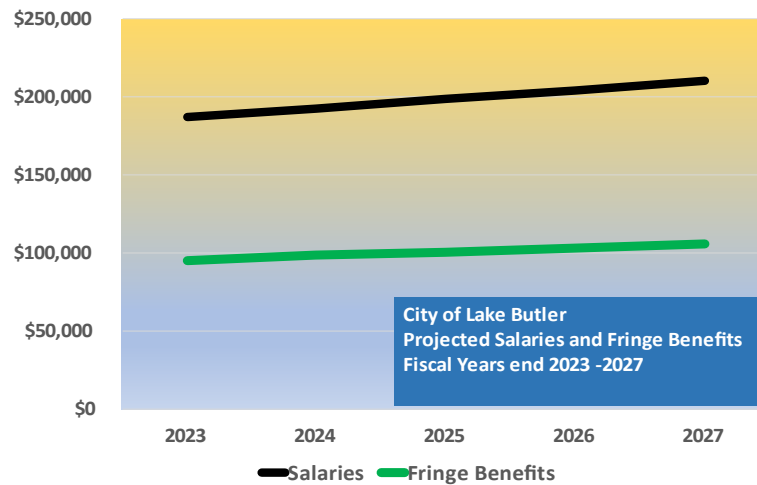
	Audited			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Expenses						
Personal Services	\$189,865	\$170,022	\$124,598	\$0	\$0	\$0
Salaries - Administration	\$0	\$0	\$0	\$90,300	\$87,000	\$114,000
Salaries - Operation	\$0	\$0	\$0	\$50,600	\$63,300	\$67,000
Overtime	\$0	\$0	\$0	\$1,900	\$1,000	\$1,000
On Call	\$0	\$0	\$0	\$3,200	\$4,000	\$4,000
Health Insurance	\$0	\$0	\$0	\$23,600	\$25,000	\$33,000
Housing	\$0	\$0	\$0	\$3,000	\$3,000	\$3,800
FICA	\$0	\$0	\$0	\$10,000	\$7,800	\$11,200
Medicare	\$0	\$0	\$0	\$2,400	\$1,900	\$2,600
Retirement	\$0	\$0	\$0	\$18,800	\$14,000	\$28,000
Life Insurance	\$0	\$0	\$0	\$800	\$1,000	\$1,200
Workers Comp	\$0	\$0	\$0	\$3,000	\$5,500	\$7,400
Total Personal Services	\$189,865	\$170,022	\$124,598	\$207,600	\$213,500	\$273,200





Wastewater Fund

	Proposed Five-Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenses					
Personal Services					
Salaries - Administration	\$118,000	\$121,500	\$125,200	\$129,000	\$133,000
Salaries - Operation	\$69,000	\$71,000	\$73,200	\$75,400	\$77,700
Overtime	\$1,200	\$1,200	\$1,300	\$1,300	\$1,300
On Call	\$5,000	\$5,000	\$5,000	\$5,000	\$6,000
Health Insurance	\$33,000	\$35,000	\$35,000	\$36,000	\$36,000
Housing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
FICA	\$11,500	\$11,900	\$12,200	\$12,600	\$13,000
Medicare	\$2,700	\$2,800	\$2,900	\$3,000	\$3,100
Retirement	\$28,900	\$29,800	\$30,700	\$31,600	\$32,500
Life Insurance	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300
Workers Comp	\$7,600	\$7,800	\$8,000	\$8,200	\$8,500
Total Personal Services	\$282,100	\$291,200	\$298,700	\$307,400	\$316,400





Wastewater Fund

	Audited			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Expenses						
Operating Expenses	\$352,195	\$326,578	\$299,464			
Contractual Generators	\$0	\$0	\$0	\$2,000	\$1,000	\$2,000
Environmental Assessment	\$0	\$0	\$0	\$6,000	\$4,000	\$5,000
Audit	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000
Contractual Operator	\$0	\$0	\$0	\$20,000	\$25,000	\$25,000
Contractual Security	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Travel	\$0	\$0	\$0	\$500	\$500	\$500
Training	\$0	\$0	\$0	\$1,000	\$1,000	\$600
Telephone	\$0	\$0	\$0	\$2,500	\$2,500	\$2,000
Telephone- employee	\$0	\$0	\$0	\$2,000	\$1,000	\$1,000
Internet hot spot	\$0	\$0	\$0	\$100	\$500	\$500
Postage	\$0	\$0	\$0	\$2,000	\$4,000	\$4,000
Electricity						
Lift Station	\$0	\$0	\$0	\$12,000	\$12,000	\$12,000
Treatment Plant	\$0	\$0	\$0	\$50,000	\$58,000	\$58,000
Sprayfield	\$0	\$0	\$0	\$18,000	\$20,000	\$20,000
Utility Building	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500
Insurance						
Liability	\$0	\$0	\$0	\$6,000	\$7,000	\$7,000
Generator	\$0	\$0	\$0	\$700	\$700	\$700
Property	\$0	\$0	\$0	\$2,500	\$700	\$3,000
WasteWater Property	\$0	\$0	\$0	\$4,000	\$4,000	\$5,000
Auto	\$0	\$0	\$0	\$2,000	\$2,000	\$2,100
Maintenance						
Building	\$0	\$0	\$0	\$1,000	\$2,000	\$2,500
Equipment	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
Wastewater Lines	\$0	\$0	\$0	\$8,000	\$20,000	\$20,000
Plant Electrical	\$0	\$0	\$0	\$1,000	\$5,000	\$5,000
Plant	\$0	\$0	\$0	\$30,000	\$35,000	\$35,000
Sprayfield	\$0	\$0	\$0	\$10,000	\$20,000	\$20,000
Operating Supplies	\$0	\$0	\$0	\$30,000	\$35,000	\$35,000
Saftey supplies	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500
Chlorine Supplies	\$0	\$0	\$0	\$10,000	\$12,000	\$12,000
Vehicle Supplies	\$0	\$0	\$0	\$2,000	\$6,000	\$6,000
Fuel	\$0	\$0	\$0	\$5,000	\$7,000	\$7,000
Uniforms	\$0	\$0	\$0	\$500	\$1,500	\$700
Dues	\$0	\$0	\$0	\$100	\$100	\$100



Wastewater Fund

	Proposed Five-Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenses					
Operating Expenses					
Contractual Generators	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Environmental Assessment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Audit	\$8,000	\$8,000	\$8,000	\$9,000	\$9,000
Contractual Operator	\$25,000	\$25,000	\$27,000	\$27,000	\$27,000
Contractual Security	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Travel	\$600	\$600	\$800	\$800	\$800
Training	\$600	\$600	\$800	\$800	\$800
Telephone	\$2,000	\$2,200	\$2,200	\$2,200	\$2,500
Telephone- employee	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Internet hot spot	\$500	\$500	\$400	\$500	\$500
Postage	\$4,200	\$4,300	\$4,400	\$4,500	\$4,600
Electricity					
Lift Station	\$13,000	\$14,000	\$14,000	\$15,000	\$15,000
Treatment Plant	\$63,000	\$64,000	\$65,000	\$65,000	\$66,000
Sprayfield	\$21,000	\$22,000	\$23,000	\$23,000	\$24,000
Utility Building	\$1,600	\$2,000	\$2,000	\$2,000	\$2,100
Insurance					
Liability	\$8,000	\$8,100	\$8,200	\$8,300	\$8,400
Generator	\$1,000	\$1,100	\$1,200	\$1,300	\$1,400
Property	\$1,000	\$1,100	\$1,200	\$1,300	\$1,400
WasteWater Property	\$5,000	\$5,100	\$5,200	\$5,300	\$5,400
Auto	\$2,100	\$2,200	\$2,300	\$2,300	\$2,400
Maintenance					
Building	\$3,000	\$3,500	\$4,000	\$4,000	\$4,000
Equipment	\$55,000	\$59,000	\$60,000	\$62,000	\$64,000
Wastewater Lines	\$25,000	\$35,000	\$35,000	\$38,000	\$40,000
Plant Electrical	\$6,000	\$8,000	\$9,000	\$9,000	\$9,000
Plant	\$35,000	\$40,000	\$42,000	\$42,000	\$44,000
Sprayfield	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000
Operating Supplies	\$38,000	\$40,000	\$45,000	\$45,000	\$46,000
Safety supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Chlorine Supplies	\$13,000	\$14,000	\$15,000	\$15,000	\$15,000
Vehicle Supplies	\$6,000	\$6,600	\$6,000	\$6,500	\$6,300
Fuel	\$7,500	\$8,000	\$8,000	\$8,500	\$9,000
Uniforms	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Dues	\$200	\$200	\$200	\$200	\$200



Wastewater Fund

	Audited			Projected	Budget	Budget
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Depreciation	\$0	\$0	\$288,428	\$39,700	\$40,000	\$50,000
Debt Payment	\$0	\$0	\$37,079	\$0	\$0	\$0
1998 Bond Interest	\$42,153	\$39,193	\$0	\$33,500	\$33,500	\$33,600
CWSRF Interest- Collect Syst	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
2018 Truck loan interest	\$0	\$0	\$0	\$500	\$500	\$500
Total Operating Expense	\$394,348	\$365,771	\$749,569	\$367,600	\$427,500	\$441,800
Transfer to General Fund	\$60,000	\$14,000	(\$14,000)	\$25,000	\$25,000	\$25,000
Transfers to other funds	\$0	\$0	(\$48,795)	\$150,000	\$150,000	\$0
Equity Transfer	\$0	\$0	(\$532,155)	\$150,000	\$150,000	\$0
System upgrade- CWSRF	\$0	\$0	\$0	\$1,300,000	\$1,515,000	\$400,000
Total Other	\$60,000	\$14,000	(\$594,950)	\$1,625,000	\$1,840,000	\$425,000
Total Expenditures	\$644,213	\$549,793	\$279,217	\$2,200,200	\$2,481,000	\$1,140,000
Net Income/(loss)	\$92,113	\$168,617	\$507,458	(\$116,500)	(\$431,000)	\$119,200
Net Position						
Beginning of the year	\$471,425	\$563,538	\$732,155	\$632,056	\$632,056	\$515,556
Prior year adjustment			(\$607,557)			
End of the Year	\$563,538	\$732,155	\$632,056	\$515,556	\$201,056	\$634,756
Principal Payment						
1998 Bonds					\$32,000	\$33,000
Community State Truck Loan #1					\$6,700	\$70,000
SRF Loan -Engineering					\$7,200	\$7,200
Total Principal Payment from the excess of revenues over expnses					\$45,900	\$110,200

* The auditors combined the details making line item comparisons difficult. Totals are comparable. In addition, in 2020 the three enterprise funds were separated from the one proprietary fund that the auditors were using.



Wastewater Fund

	Proposed Five-Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Depreciation	\$50,000	\$60,000	\$60,000	\$100,000	\$100,000
Debt Payment					
1998 Interest	\$32,000	\$30,700	\$29,000	\$27,300	\$25,400
CWSRF Loan- Collection Syst	\$1,900	\$1,800	\$1,700	\$1,600	\$1,500
2018 Truck loan interest	\$400	\$300	\$200	\$100	\$0
Total Operating Expense	\$470,600	\$508,900	\$521,800	\$573,500	\$581,700
Transfer to General Fund	\$35,000	\$35,000	\$40,000	\$40,000	\$50,000
Transfers to other funds	\$200,000	\$0	\$150,000	\$0	\$0
Equity Transfer	\$200,000	\$0	\$150,000	\$0	\$0
System upgrade- CWSRF	\$700,000	\$5,500,000	\$500,000	\$8,000,000	\$10,000,000
Total Other	\$1,135,000	\$5,535,000	\$840,000	\$8,040,000	\$10,050,000
Total Expenditures	\$1,887,700	\$6,335,100	\$1,660,500	\$8,920,900	\$10,948,100
Net Income/(loss)	(\$247,500)	(\$301,900)	(\$25,300)	\$327,300	\$417,100
Net Position					
Beginning of the year	\$634,756	\$387,256	\$85,356	\$60,056	\$387,356
End of the Year	\$387,256	\$85,356	\$60,056	\$387,356	\$804,456
Principal Payment					
1998 Bonds	\$34,000	\$36,000	\$38,000	\$39,000	\$41,000
Community State Truck Loan #1	\$7,300	\$5,000	\$0	\$0	\$0
SRF Loan - Engineering	\$7,200	\$7,200	\$7,400	\$7,400	\$7,600
Total Principal Payment from	\$48,500	\$48,200	\$45,400	\$46,400	\$48,600

the excess of revenues over expenses

* The auditors combined the details making line item comparisons difficult. Totals are comparable.

City of Lake Butler
1998 Bonds Payable
 Debt Schedule



LAKE BUTLER
 F L O R I D A

Original Loan: 1,200,000 4.50%

Fiscal Year	Principal	Interest	Total	Balance
				\$746,000
2022	\$33,000	\$33,570	\$66,570	\$713,000
2023	\$34,000	\$32,085	\$66,085	\$679,000
2024	\$36,000	\$30,555	\$66,555	\$643,000
2025	\$38,000	\$28,935	\$66,935	\$605,000
2026	\$39,000	\$27,225	\$66,225	\$566,000
2027	\$41,000	\$25,470	\$66,470	\$525,000
2028	\$43,000	\$23,625	\$66,625	\$482,000
2029	\$45,000	\$21,690	\$66,690	\$437,000
2030	\$47,000	\$19,665	\$66,665	\$390,000
2031	\$49,000	\$17,550	\$66,550	\$341,000
2032	\$51,000	\$15,345	\$66,345	\$290,000
2033	\$53,000	\$13,050	\$66,050	\$237,000
2034	\$56,000	\$10,665	\$66,665	\$181,000
2035	\$58,000	\$8,145	\$66,145	\$123,000
2036	\$61,000	\$5,535	\$66,535	\$62,000
2037	\$62,000	\$2,790	\$64,790	\$0

USDA loan

The City of Lake Butler has never defaulted on any debt payment.

The City of Lake Butler does not have a bond rating.

City of Lake Butler
Clean Water State Revolving Fund (CWSRF)
Collection System Rehabilitation
Debt Schedule

Planning - Wastewater Fund Beginning Outstanding Balance-2020 \$173,000

Fiscal Year	Principal Payment	0.62% Interest	Fiscal Year Total	Principal Outstanding
Fiscal year ending 2020				\$166,400
12/15/2021	\$3,573	\$1,032	\$4,605	\$162,827
6/15/2022	\$3,573	\$1,032	\$4,605	\$159,254
Total Fiscal Year	\$7,146	\$2,064	\$9,210	
12/15/2022	\$3,618	\$987	\$4,605	\$155,636
6/15/2023	\$3,640	\$965	\$4,605	\$151,996
Total Fiscal Year	\$7,258	\$1,952	\$9,210	
12/15/2023	\$3,663	\$942	\$4,605	\$148,333
6/15/2024	\$3,685	\$920	\$4,605	\$144,648
Total Fiscal Year	\$7,348	\$1,862	\$9,210	
12/15/2024	\$3,708	\$897	\$4,605	\$140,940
6/15/2025	\$3,731	\$874	\$4,605	\$137,209
Total Fiscal Year	\$7,439	\$1,771	\$9,210	
12/15/2025	\$2,451	\$2,154	\$4,605	\$134,758
6/15/2026	\$2,489	\$2,116	\$4,605	\$132,269
Total Fiscal Year	\$4,940	\$4,270	\$9,210	
12/15/2026	\$3,785	\$820	\$4,605	\$128,484
6/15/2027	\$3,808	\$797	\$4,605	\$124,675
Total Fiscal Year	\$7,593	\$1,617	\$9,210	
12/15/2027	\$3,832	\$773	\$4,605	\$120,843
6/15/2028	\$3,856	\$749	\$4,605	\$116,987
Total Fiscal Year	\$7,688	\$1,522	\$9,210	
12/15/2028	\$3,880	\$725	\$4,605	\$113,108
6/15/2029	\$3,904	\$701	\$4,605	\$109,204
Total Fiscal Year	\$7,783	\$1,427	\$9,210	
12/15/2029	\$3,928	\$677	\$4,605	\$105,276
6/15/2030	\$3,952	\$653	\$4,605	\$101,324
Total Fiscal Year	\$7,880	\$1,330	\$9,210	

City of Lake Butler
Clean Water State Revolving Fund (CWSRF)
Collection System Rehabilitation
Debt Schedule

Planning - Wastewater Fund Beginning Outstanding Balance-2020 \$173,000

Fiscal Year	Principal Payment	0.62% Interest	Fiscal Year Total	Principal Outstanding
12/15/2030	\$3,952	\$653	\$4,605	\$97,372
6/15/2031	\$4,001	\$604	\$4,605	\$93,370
Total Fiscal Year	\$7,954	\$1,256	\$9,210	
12/15/2031	\$4,001	\$604	\$4,605	\$93,370
6/15/2032	\$4,026	\$579	\$4,605	\$89,344
Total Fiscal Year	\$8,027	\$1,183	\$9,210	
12/15/2032	\$4,026	\$579	\$4,605	\$89,344
6/15/2033	\$4,051	\$554	\$4,605	\$85,293
Total Fiscal Year	\$8,077	\$1,133	\$9,210	
12/15/2033	\$4,051	\$554	\$4,605	\$85,293
6/15/2034	\$4,076	\$529	\$4,605	\$81,217
Total Fiscal Year	\$8,127	\$1,083	\$9,210	
12/15/2034	\$4,076	\$529	\$4,605	\$81,217
6/15/2035	\$4,101	\$504	\$4,605	\$77,115
Total Fiscal Year	\$8,178	\$1,032	\$9,210	
12/15/2035	\$4,101	\$504	\$4,605	\$77,115
6/15/2036	\$4,127	\$478	\$4,605	\$72,989
Total Fiscal Year	\$8,228	\$982	\$9,210	
12/15/2036	\$4,127	\$478	\$4,605	\$72,989
6/15/2037	\$4,152	\$453	\$4,605	\$68,836
Total Fiscal Year	\$8,279	\$931	\$9,210	
12/15/2037	\$4,152	\$453	\$4,605	\$68,836
6/15/2038	\$4,178	\$427	\$4,605	\$64,658
Total Fiscal Year	\$8,331	\$879	\$9,210	
12/15/2038	\$4,178	\$427	\$4,605	\$64,658
6/15/2039	\$4,204	\$401	\$4,605	\$60,454
Total Fiscal Year	\$8,382	\$828	\$9,210	



Wastewater Fund

Community State Bank Loan - 2019 Chevrolet Truck

Loan Values	
Loan amount	\$34,972.00
Annual interest rate	3.25%
Loan period in years	5
Start date of loan	5/22/2019



Loan Summary	
Monthly payment	\$632.29
Number of payments	60
Total interest	\$2,965.63
Total cost of loan	\$37,937.63

Pmt No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance				
1	6/22/2019	\$34,972.00	\$632.29	\$537.58	\$94.72	\$34,434.42				
2	7/22/2019	\$34,434.42	\$632.29	\$539.03	\$93.26	\$33,895.39				
3	8/22/2019	\$33,895.39	\$632.29	\$540.49	\$91.80	\$33,354.89				
4	9/22/2019	Paid				\$32,812.94				
	Total 2018-19									
5	10/22/2019					\$32,269.51				
6	11/22/2019					\$31,724.61				
7	12/22/2019					\$31,178.24				
8	1/22/2020					\$30,630.39				
9	2/22/2020					\$30,081.05				
10	3/22/2020					\$29,530.23				
11	4/22/2020					\$28,977.91				
12	5/22/2020					\$28,424.10				
13	6/22/2020					\$27,868.79				
14	7/22/2020					\$27,311.97				
15	8/22/2020					\$26,753.65				
16	9/22/2020					\$26,753.65	\$632.29	\$559.84	\$72.46	\$26,193.81

		Total 2019-20		6,619.13	968.41	
17	10/22/2020	\$26,193.81	\$632.29	\$561.35	\$70.94	\$25,632.46
18	11/22/2020	\$25,632.46	\$632.29	\$562.87	\$69.42	\$25,069.59
19	12/22/2020	\$25,069.59	\$632.29	\$564.40	\$67.90	\$24,505.19
20	1/22/2021	\$24,505.19	\$632.29	\$565.93	\$66.37	\$23,939.26
21	2/22/2021	\$23,939.26	\$632.29	\$567.46	\$64.84	\$23,371.81
22	3/22/2021	\$23,371.81	\$632.29	\$569.00	\$63.30	\$22,802.81
23	4/22/2021	\$22,802.81	\$632.29	\$570.54	\$61.76	\$22,232.27
24	5/22/2021	\$22,232.27	\$632.29	\$572.08	\$60.21	\$21,660.19
25	6/22/2021	\$21,660.19	\$632.29	\$573.63	\$58.66	\$21,086.56
26	7/22/2021	\$21,086.56	\$632.29	\$575.18	\$57.11	\$20,511.38
27	8/22/2021	\$20,511.38	\$632.29	\$576.74	\$55.55	\$19,934.64
28	9/22/2021	\$19,934.64	\$632.29	\$578.30	\$53.99	\$19,356.33
		Total 2020-21		6,837.48	750.05	
29	10/22/2021	\$19,356.33	\$632.29	\$579.87	\$52.42	\$18,776.46
30	11/22/2021	\$18,776.46	\$632.29	\$581.44	\$50.85	\$18,195.02
31	12/22/2021	\$18,195.02	\$632.29	\$583.02	\$49.28	\$17,612.00
32	1/22/2022	\$17,612.00	\$632.29	\$584.59	\$47.70	\$17,027.41
33	2/22/2022	\$17,027.41	\$632.29	\$586.18	\$46.12	\$16,441.23
34	3/22/2022	\$16,441.23	\$632.29	\$587.77	\$44.53	\$15,853.47
35	4/22/2022	\$15,853.47	\$632.29	\$589.36	\$42.94	\$15,264.11
36	5/22/2022	\$15,264.11	\$632.29	\$590.95	\$41.34	\$14,673.15
37	6/22/2022	\$14,673.15	\$632.29	\$592.55	\$39.74	\$14,080.60
38	7/22/2022	\$14,080.60	\$632.29	\$594.16	\$38.13	\$13,486.44
39	8/22/2022	\$13,486.44	\$632.29	\$595.77	\$36.53	\$12,890.67
40	9/22/2022	\$12,890.67	\$632.29	\$597.38	\$34.91	\$12,293.29
41	10/22/2022	\$12,293.29	\$632.29	\$599.00	\$33.29	\$11,694.29
42	11/22/2022	\$11,694.29	\$632.29	\$600.62	\$31.67	\$11,093.67
43	12/22/2022	\$11,093.67	\$632.29	\$602.25	\$30.05	\$10,491.42
	Total 21/22			8641.91	619.50	

44	1/22/2023	\$10,491.42	\$632.29	\$603.88	\$28.41	\$9,887.54
45	2/22/2023	\$9,887.54	\$632.29	\$605.52	\$26.78	\$9,282.03
46	3/22/2023	\$9,282.03	\$632.29	\$607.16	\$25.14	\$8,674.87
47	4/22/2023	\$8,674.87	\$632.29	\$608.80	\$23.49	\$8,066.07
48	5/22/2023	\$8,066.07	\$632.29	\$610.45	\$21.85	\$7,455.63
49	6/22/2023	\$7,455.63	\$632.29	\$612.10	\$20.19	\$6,843.52
50	7/22/2023	\$6,843.52	\$632.29	\$613.76	\$18.53	\$6,229.76
51	8/22/2023	\$6,229.76	\$632.29	\$615.42	\$16.87	\$5,614.34
52	9/22/2023	\$5,614.34	\$632.29	\$617.09	\$15.21	\$4,997.25
53	10/22/2023	\$4,997.25	\$632.29	\$618.76	\$13.53	\$4,378.49
54	11/22/2023	\$4,378.49	\$632.29	\$620.44	\$11.86	\$3,758.06
55	12/22/2023	\$3,758.06	\$632.29	\$622.12	\$10.18	\$3,135.94
56	1/22/2024	\$3,135.94	\$632.29	\$623.80	\$8.49	\$2,512.14
57	2/22/2024	\$2,512.14	\$632.29	\$625.49	\$6.80	\$1,886.65
58	3/22/2024	\$1,886.65	\$632.29	\$627.18	\$5.11	\$1,259.47
59	4/22/2024	\$1,259.47	\$632.29	\$628.88	\$3.41	\$630.59
60	5/22/2024	\$630.59	\$632.29	\$630.59	\$1.71	\$0.00



Lake Butler



Wastewater Fund

The Wastewater Fund is the largest fund within the City, yet it is also the one in the most danger of collapse. The underground system is operating at capacity and often beyond. While underground and unseen the system often goes unattended until a major problem occurs. With the lift stations used they are of the obsolete and unsafe variety by being placed in a deep hole. This makes it difficult to repair but also unsafe for the employees. The current system will make it difficult for expansion or to handle any large industry or residential units. The collection system due to age has increasingly seen seepage from ground water into the system.

Grants have been sought to improve the collection lines, the lift stations, and the main treatment plant. This system serves not only the city itself, customers outside the city limits, as well as the Regional Medical Center outside of the City. There are more customers in the prison than there are residents in the City, so the plant must be designed to handle growth for the inmates but also for new development around the city. Asset management plan was developed to determine the age and replacement of equipment so a safe and functioning system will exist for the customers.

Over the next five years much activity will be done in the wastewater area. It takes several years of planning, engineering, and obtaining grants or other funding to complete. Once completed the community should grow and prosper for several years before any major additions will be needed.





LAKE BUTLER
FLORIDA



Solid Waste Fund



Solid Waste Fund

Solid Waste Charges

The City of Lake Butler contracts its solid waste with an outside company. Union County has assessed a county wide special assessment for tipping fees which includes the City. The monthly solid waste fees currently charged by the City to the users is \$12.75 per month for a twice weekly pick up at the curbside. It is proposed to raise the fee 3% to \$13.13. These are rates for residential users. Commercial users contract directly with the waste hauler.

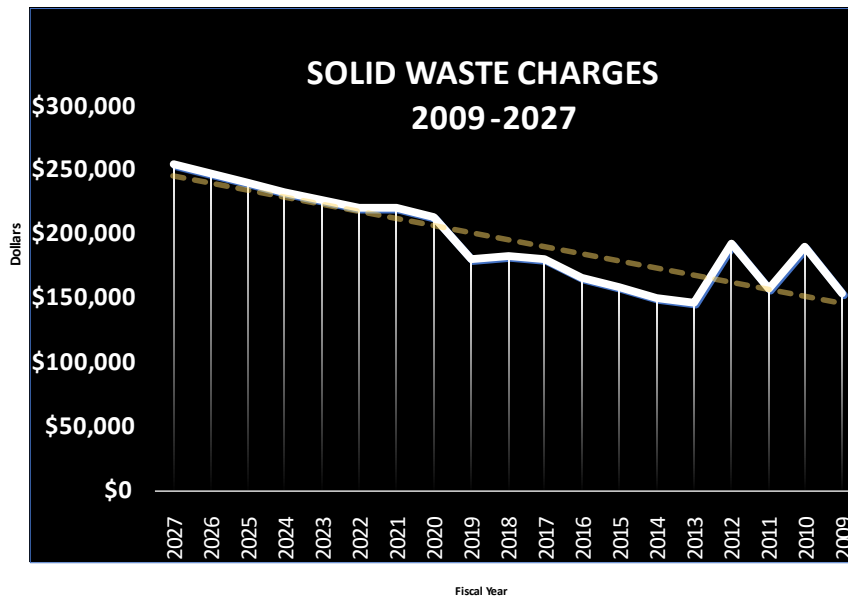
Rate comparisons 2020

Town of Anna Maria	\$14.33	City of Belleair Beach	\$22.50
City of Dunnellon	\$15.46	City of Graceville	\$18.00
City of Monticello	\$15.00	Town of Redington Shores	\$29.34
Town of Pierson	\$17.85	Jacksonville	\$12.65
Gainesville	\$37.00	MacClenny	\$20.17
High Springs	\$22.00	Starke	\$14.50
Live Oak	\$19.11	City of Lake Butler	\$12.75

Average excluding the City of Lake Butler is \$19.84

City of Lake Butler (proposed)

\$13.13





Solid Waste Fund

Contributions

The contracted waste hauler has agreed to donate funds each year of their contract. The City has elected to use those funds on the turning radius of the streets that is failing due to the large vehicles driving on infrastructure designed years ago for light automobiles.

Salaries

The salaries allocated to this fund represent a portion of several positions that are directly related to the work.

	Salaries	Fringes	Total
Accounts Payable Clerk – 30% of salary	\$9,200	\$4,300	\$13,500
Accounts Receivable Clerk – 30% of salary	\$9,100	\$4,100	\$13,200



Goals -

1. Create an efficient operation
2. Anticipate increase in county tipping fees
3. Repair two turning radius areas



Solid Waste Fund

	Audited		Projected		Budget	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Revenues						
Charges						
Solid Waste Charges	\$183,212	\$180,747	\$212,743	\$220,000	\$198,000	\$220,000
Contributions	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Charges	\$183,212	\$180,747	\$212,743	\$225,000	\$203,000	\$225,000
Total Revenues						
	\$183,212	\$180,747	\$212,743	\$225,000	\$203,000	\$225,000
Expenditures						
Salaries	\$0	\$0	\$38,911	\$18,500	\$16,400	\$18,300
Fringe Benefits	\$0	\$0	\$0	\$6,000	\$7,800	\$8,400
Contractual Services	\$148,075	\$139,932	\$167,615	\$150,000	\$148,800	\$153,200
Operating Supplies	\$0	\$0	\$0	\$200	\$100	\$100
Radius Street Repair	\$0	\$0	\$11,982	\$0	\$29,900	\$45,000
Total Expenditures	\$148,075	\$139,932	\$218,508	\$174,700	\$203,000	\$225,000
Net Income/(loss)	\$35,137	\$40,815	(\$5,765)	\$50,300	\$0	\$0
Net Position						
Beginning of the year	\$56,282	\$91,419	\$132,234	\$126,469	\$126,469	\$176,769
End of the Year	\$91,419	\$132,234	\$126,469	\$176,769	\$126,469	\$176,769





Solid Waste Fund

	Proposed Five Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues					
Charges					
Solid Waste Charges	\$226,600	\$233,000	\$240,000	\$247,000	\$254,000
Contributions	\$5,000	\$0	\$0	\$0	\$0
Total Charges	\$231,600	\$233,000	\$240,000	\$247,000	\$254,000
Total Revenues	\$231,600	\$233,000	\$240,000	\$247,000	\$254,000
Expenditures					
Salaries	\$19,600	\$20,100	\$21,000	\$22,000	\$22,700
Fringe Benefits	\$9,400	\$9,700	\$10,100	\$10,600	\$11,000
Contractual Services	\$155,000	\$160,000	\$175,000	\$180,000	\$185,000
Radius Street Repair	\$35,000	\$40,000	\$25,000	\$20,000	\$20,000
Total Expenditures	\$219,000	\$229,800	\$231,100	\$232,600	\$238,700
Net Income/(Loss)	\$12,600	\$3,200	\$8,900	\$14,400	\$15,300
Net Position					
Beginning of the year	\$176,769	\$189,369	\$192,569	\$201,469	\$215,869
End of the Year	\$189,369	\$192,569	\$201,469	\$215,869	\$231,169
Budget Drivers					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Sales Assumptions	3.00%	3.00%	3.00%	3.00%	3.00%
Payroll	3.00%	3.00%	3.00%	3.00%	3.00%
Consumer Price Index	3.00%	3.00%	3.00%	3.00%	3.00%
Paygo funding	\$35,000	\$40,000	\$13,700	\$14,000	\$14,000
Grants	\$5,000	\$0	\$0	\$0	\$0

Anticipate a new contract in 2023

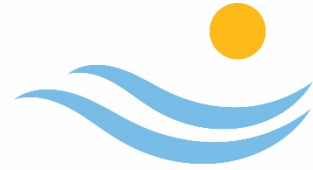


Solid Waste Fund



Radius Repair





LAKE BUTLER
FLORIDA



Downtown Redevelopment Fund



Downtown Redevelopment Fund

In 1996 the City of Lake Butler recognized the importance of the downtown for the viability of the city. A Redevelopment Plan was developed with four objectives:

- Establish the boundary of the redevelopment area and create a redevelopment agency
- Assess the current status of the redevelopment area
- Establish goals and time frames for making necessary improvements
- Identify funding sources

The improvements in the Plan included sidewalk enhancements, water and wastewater facilities rehabilitation, park improvements, and general landscaping. Overriding purpose of the business development strategy was to bring new businesses to the area. The Redevelopment Plan is and was the starting point for improving the Lake Butler downtown area. As the community’s heart, it is the downtown that maintains the City’s pulse. Lake Butler’s heritage is preserved in its downtown which is historic and the symbolic center of the community. One of the first places a new resident, or would-be resident, visits is the community’s downtown. Is it clean? Is it cluttered? Is signage appealing and helpful? If the downtown looks well maintained and active, the image of the community will be viewed the same. The image of the downtown reflects upon the community. A vital downtown indicates a vital community; a community that is a good place to live and work but also has better odds of attracting new businesses and maintaining a strong tax base.

This fund is created as part of the Community Redevelopment Agencies (CRA) act. Annual ethics training for each board member has been accomplished. There are no administrative fees incurred within this fund. A public hearing was held in May 2020 and at that meeting the annual audited information as well as the projected activities over the next five years was presented. A new state law governing CRA’s requires the following information:

Downtown Redevelopment Board of Directors

Mayor Jack Schenck

Vice Mayor Annette Redman

Commissioner Jimmy Beasley

Commissioner Fred Sirmones

Commissioner David Stegall

Union County Commissioner Ryan Perez

Performance Measurements

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Annual Audit	yes	yes	yes	yes	yes	yes	yes
Ethics Training for Board	yes	yes	yes	yes	yes	yes	yes
Number of projects started	0	2	1	1	1	2	4
Number of projects completed	0	2	0	0	1	1	1

The various goals established in 1996 are still in place and updated but sadly have been neglected for years but are now the focus of the current administration. The objectives have been added to obtain the goal.



Downtown Redevelopment Fund

Goals for the Downtown Redevelopment Fund

- 1. Goal: Overall redevelopment by establishing downtown Lake Butler as a focal point for the community and attract visitors from the entire region.**

Objective: Increase visual attractiveness and develop common theme **Completed by sweeping the streets, provide appearance of cleanliness, repaint city buildings**

Objective: Maintain, enhance, and encourage underdeveloped property.

- 2. Goal: Increase the visibility, identity and unity of the downtown through physical design, promotion, uniform store hours and improved signage.**

Objective: Rebranding. New logo **Completed with help with a grant from the Department of Economic Opportunities**

Objective: Construct "Scenery, Serenity, and YOU!" signs

Objective: Mayor's Art Award to draw attention to the creative culture. **Completed the first art award at the July 4th celebration and COVID has prevented subsequent competition**

- 3. Goal: Diversify economic base and the efficient use of land in downtown**

Objective: Encourage preservation and restoration of architectural buildings. **Historical Preservation Ordinance passed in 2021. Seeking grant to replace roof and windows at Townsend Green Building**

Objective: Encourage renovation

Objective: Increase and improve code enforcement. **Secured a new Magistrate to replace the former Code Enforcement Board**

- 4. Goal: Create an attractive, safe and comfortable environment that is conducive to activities during the day and evening.**

Objective: Maintain City services for sidewalk maintenance and landscaping. **Replacing and building new sidewalks, adding palm trees in significant locations. State had a grant to assist**

Objective: Encourage shade trees and other canopy features . **Obtained the Tree City USA status.**

Objective: Emphasize pedestrian safety

Objective: Eliminate blight and dilapidated structures. **Demolished blight and continual to focus unsightly structures but currently no funds available.**

- 5. Goal: Shall aggressively develop, plan, finance and construct improvements to further the redevelopment of the downtown area.**

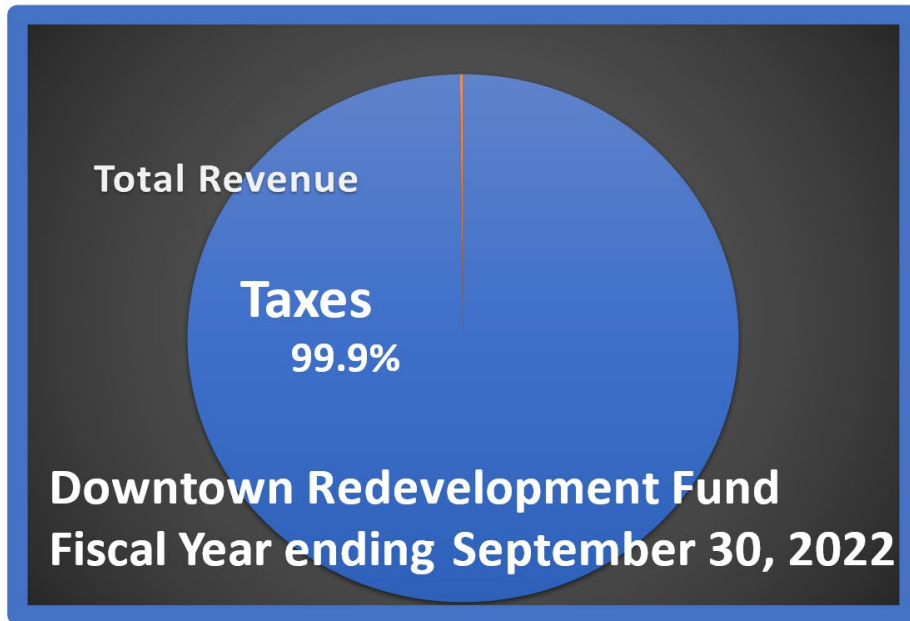
Objective: Create a loan pool by which the local banks and the redevelopment fund generate interest in a façade facelift. **Previous program had no interest currently no funds available.**

These goals were set in 1996 and a greater focus is being placed on the objectives to accomplish the desired goals.



Downtown Redevelopment Fund

	Audited*			Projection	Budget	Budget
	2018	2019	2020	2021	2021	2022
Revenues						
Taxes	\$51,482	\$50,282	\$50,688	\$0	\$0	\$0
City	\$0	\$0	\$0	\$11,700	\$10,000	\$12,000
County	\$0	\$0	\$0	\$42,100	\$41,000	\$43,000
Total Charges	\$51,482	\$50,282	\$50,688	\$53,800	\$51,000	\$55,000
Other						
Insurance Refund	\$0	\$78,113	\$0	\$0	\$0	\$0
Prior year earnings	\$852	\$0	\$0	\$53,150	\$0	\$6,900
Interest	\$658	\$67	\$39	\$50	\$100	\$100
Total Other	\$1,510	\$78,180	\$39	\$53,200	\$100	\$7,000
Total Revenues	\$52,992	\$128,462	\$50,727	\$107,000	\$51,100	\$62,000



* The auditors combined the details making line item comparisons difficult. Totals are comparable.

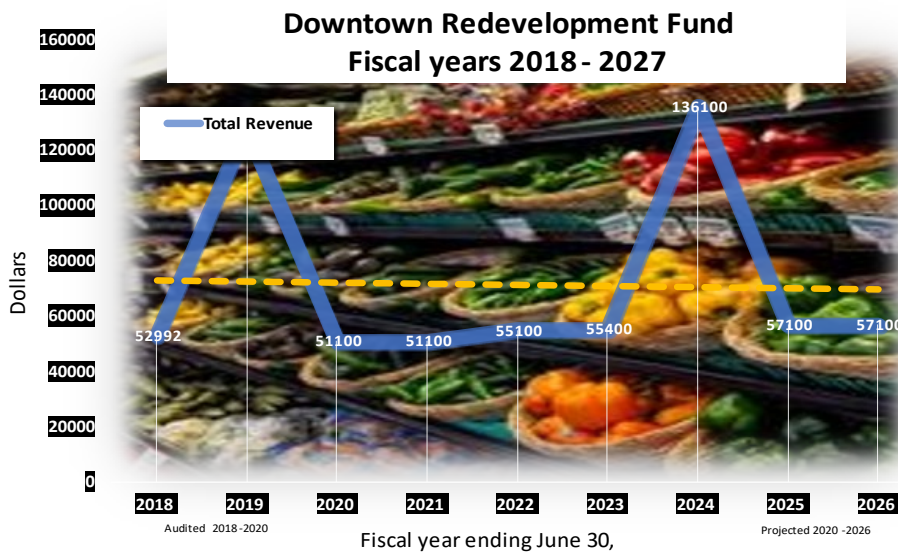
2019 spike in revenue was the result of a fire insurance reimbursement as a result of the fire at the community center.



Downtown Redevelopment Fund

Proposed Five-Year Budget

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues					
Taxes					
City	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
County	\$43,000	\$43,500	\$43,500	\$44,000	\$44,000
Total Charges	\$56,000	\$56,500	\$56,500	\$57,000	\$57,000
Other					
Grant	\$0	\$0	\$80,000	\$0	\$0
Transfer in	\$0	\$0	\$0	\$0	\$0
Interest	\$100	\$100	\$100	\$100	\$100
Total Other	\$100	\$100	\$80,100	\$100	\$100
Total Revenues	\$56,100	\$56,600	\$136,600	\$57,100	\$57,100



It is anticipated to apply for grants for the music pavilion.



Downtown Redevelopment Fund

	Audited*		2020	Projection	Budget	Budget
	<u>2018</u>	<u>2019</u>		<u>2021</u>	<u>2021</u>	<u>2022</u>
Expenditures						
Operating Expenses	\$13,270	\$144,634	\$66,078	\$0	\$0	\$0
Audit	\$0	\$0	\$0	\$500	\$500	\$500
Projects:						
Update CRA Master Plan	\$0	\$0	\$0	\$8,000	\$15,000	\$0
Streetscape	\$0	\$0	\$0	\$0	\$10,000	\$0
City Hall Directional Sign	\$0	\$0	\$0	\$0	\$6,000	\$0
Capital Outlay	\$5,090	\$0	\$0	\$9,000	\$0	\$0
Façade Improvement	\$0	\$0	\$0	\$0	\$0	\$0
Retail Strategies	\$0	\$0	\$0	\$29,500	\$29,500	\$29,500
Transfer out	\$2,764	\$0	\$0	\$60,000	\$60,000	\$32,000
Total Expenditures	\$21,124	\$144,634	\$66,078	\$107,000	\$121,000	\$62,000
Excess of revenues						
over/(under) expenditures (4)	\$31,868	(\$16,172)	(\$15,351)	\$0	(\$69,900)	\$0
Fund Balance						
Beginning of the year	\$47,388	\$79,256	\$63,084	\$47,733	\$47,733	(\$22,167)
End of the Year	\$79,256	\$63,084	\$47,733	\$47,733	(\$22,167)	(\$22,167)

* The auditors combined the details making line item comparisons difficult. Totals are comparable.

The City of Lake Butler has developed a five year projection of income and expenses as well as capital improvements for projects. The effort is to look at the area of focus and sufficient revenues. The music pavilion is a large project and needs to start early. Grants will be sought. Revenues are projected to be relatively flat to reflect a conservative budget. If growth occurs as anticipated then additional revenue will take place but the expenditures are based on flat projections. In 2026, it is anticipated to hire a part-time position for Main Street Director to oversee the potential growth of the downtown area. The Department of Economic Opportunity is working with the City to develop opportunities for business growth.

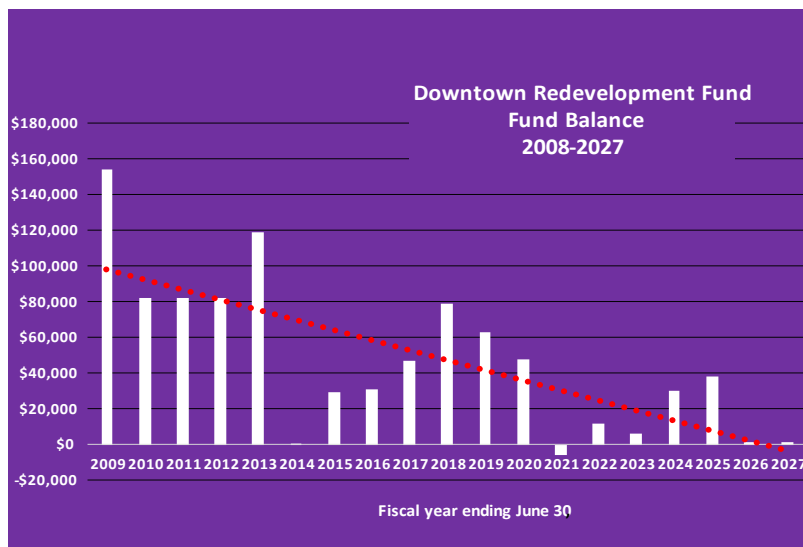
Florida Statutes indicate a public hearing must be held each year to let the community know the plans for the fund. The public hearing was held May 18, 2021. Another requirement is that each board member completed an ethics training class each year which has been completed by each board member. There are no employees paid from this fund.

Transfer out is for \$22,000 for Union County and their half of taxes and \$10,000 re-payment to the General Fund for the loan in 2021 to repay the County for three years of their share of taxes that they desired.



Downtown Redevelopment Fund

	Proposed Five-Year Budget				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Expenditures					
Operating Expenses					
Audit	\$500	\$600	\$600	\$600	\$600
Projects:					
Park Trash Receptacles	\$0	\$0	\$0	\$0	\$0
Brick Wall At Park	\$0	\$0	\$0	\$0	\$0
Construction of music pavilion	\$0	\$0	\$96,000	\$36,000	\$0
Main Street Director	\$0	\$0	\$0	\$25,000	\$25,000
Retail Strategies	\$29,500	\$0	\$0	\$0	\$0
Transfer Out	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Total Expenditures	\$62,000	\$32,600	\$128,600	\$93,600	\$57,600
Excess of revenues over/(under) expenditures (4)	(\$5,900)	\$24,000	\$8,000	(\$36,500)	(\$500)
Fund Balance					
Beginning of the year	(\$22,167)	(\$28,067)	(\$4,067)	\$3,933	(\$32,567)
End of the Year	(\$28,067)	(\$4,067)	\$3,933	(\$32,567)	(\$33,067)





Downtown Redevelopment Fund

Property Taxes

The City of Lake Butler has a tax increment financing district that covers the downtown area. The base year taxable value in the tax increment area was \$4,081,409. The 2018 taxable value in this increment area was \$8,374,084 and in 2019 it rose to \$8,587,564 which is a 2.6% increase, then in 2020 the value increased another 3.5% to \$8,884,952. Union County wants 50% of their taxes returned to them for their use.

Projects:

Banners – improve the festive appearance of the downtown area.

Parking Lot Stripping and Park Trash Receptacles – the parking lot at the park is in need of stripping, as more visitors are using the area.

Brick wall at the park – create a small brick wall around the park for those that want to play in the sand and keep the grass out.

Retail Strategies – Continue into the third year with this firm to attempt to bring additional retail stores to the City. 2020 was the first year and it was handicapped with the Coronavirus Pandemic, so few retailers were planning expansions but focused on survival. It is planned that 2021 will be a year where retailers will be rejuvenated and Fiscal year 2022 will bring new businesses.

Future Projects

Brick wall at park – Replace the dividing piping currently used with a more modern divider.

Banners on street poles – community display and holiday spirit are important and replacing the worn banners is going to help showcase the community.

Music Pavilion – create a unique venue for groups to participate in various music or movie nights in the park area. This will get the schools, churches, and other non-profit groups involved to create a cultural center.

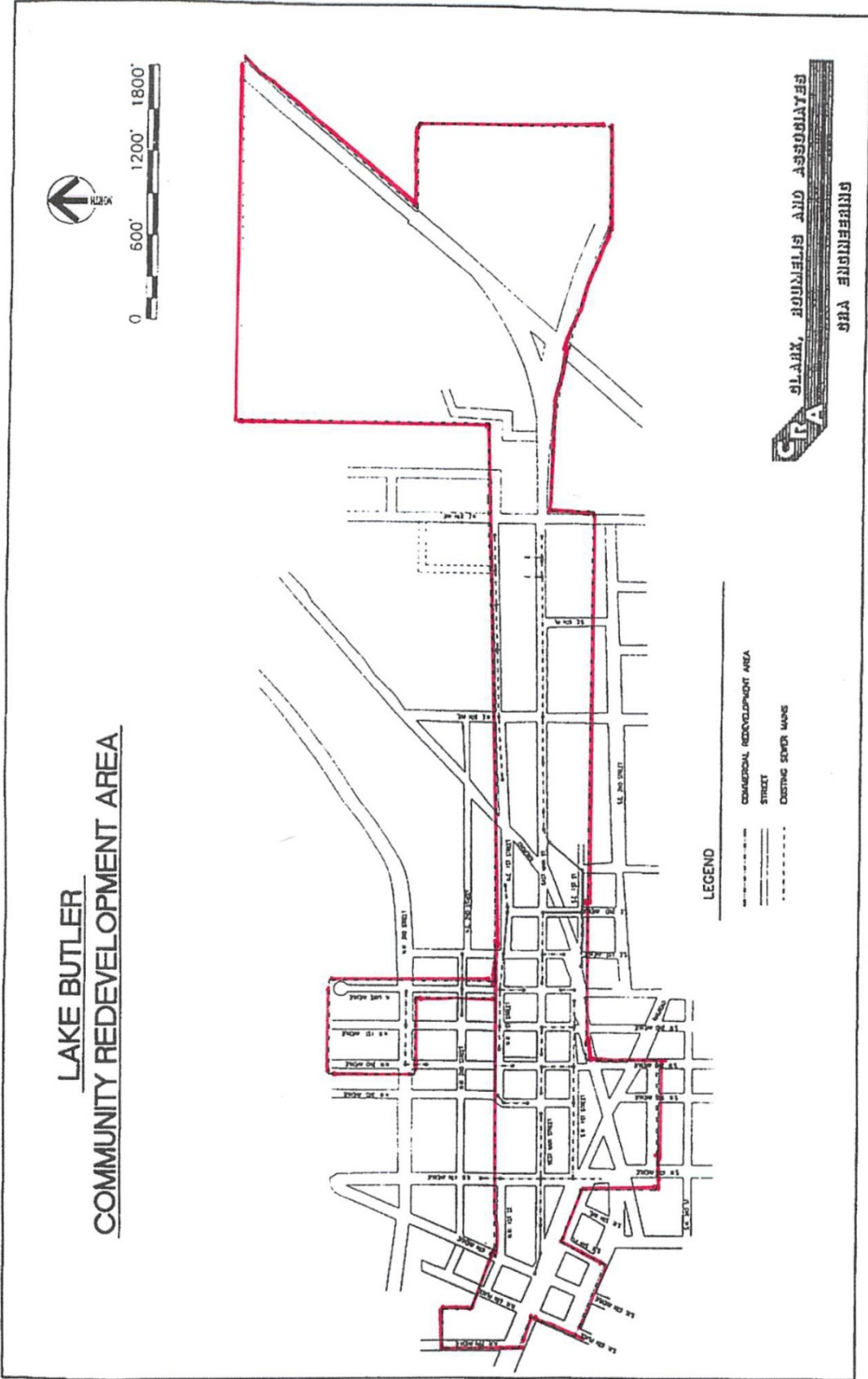
Part-time Main Street Director – employee that will focus on the businesses in the downtown area and to assist in recruiting more to the community.

Below is a map of the downtown redevelopment district.





Downtown Redevelopment Fund





Downtown Redevelopment Fund



Townsend Green Building

Before and after downtown area. The above photo is around 1920's and the photo below are the same as in 2020. The same area reflects the only remaining building that is now the historical society on the upper floors and offices on the lower floor. Paved highways and vehicles replaced the gravel streets with horse drawn buggies.





LAKE BUTLER
FLORIDA



Street improvement fund



Street Improvement Fund

The City of Lake Butler has set aside funds for improvements to the various streets in the City. Funds were transferred in from the General Fund.

Street Repairs

The streets were designed and built many years ago and not anticipated the use of the large trucks using the streets. Narrow cottage type streets with no curb and gutter allow for the larger trucks to turn in a very narrow radius and consequently destroy the fragile edges of asphalt roadway. In addition, much of the water and wastewater mains are under the streets, if there is a main break the street is ultimately torn up and patched often making it LESS than a smooth ride. This fund will be available for a local match to a grant.



Sidewalks

As the City develops more sidewalks are needed to make Lake Butler a walkable-bikeable community. There are a few sidewalks and occasionally they need repair, but the biggest need is to build sidewalks for the pedestrian, so they do not have to walk in the street. The streets are narrow cottage effect type streets so a car and a pedestrian on the same asphalt is a challenge.



Fund Balance The fund balance has grown over the years. It will be used for a match to a grant. It is intentional for the decline in the fund balance over the next few years.

The Street Improvement Fund is being depleted and by fiscal year 2027 with the various activities proposed the fund balance will have decreased significantly. Several projects will be accompanied by grants. Projecting five years in advance allows the staff time to find and write the necessary grant requests for the various state agencies.



Street Improvement Fund



Sidewalk replacement at the Park

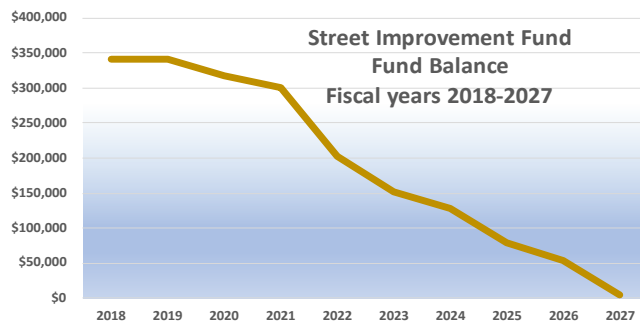
The streets get torn up by burst water or wastewater lines underground. Once the mains are replaced repaving of the streets will be a focus.





Street Improvement Fund

	Audited			Projection	Budget	
	2018	2019	2020	2021	2021	2022
Revenues						
Other						
Interest	\$345	\$352	\$297	\$300	\$400	\$400
Total Revenues	\$345	\$352	\$297	\$300	\$400	\$400
Expenditures						
Projects						
Sidewalks-repair	\$14,957	\$10	\$0	\$0	\$25,000	\$25,000
Sidewalks- new	\$0	\$0	\$0	\$17,000	\$25,000	\$25,000
Total Expenditures	\$14,957	\$10	\$0	\$17,000	\$50,000	\$50,000
Excess of revenues over/(under) expenditures	(\$14,612)	\$342	\$297	(\$16,700)	(\$49,600)	(\$49,600)
Transfer of funds - out	\$0	\$0	\$24,297	\$0	\$0	\$0
Fund Balance						
Beginning of the year	\$355,923	\$341,311	\$341,653	\$317,653	\$300,953	\$251,353
End of the Year	\$341,311	\$341,653	\$317,653	\$300,953	\$251,353	\$201,753





Street Improvement Fund

	Proposed Five Year Budget				
	2023	2024	2025	2026	2027
Revenues					
Other					
Interest	\$600	\$600	\$600	\$600	\$600
Grants*	\$0	\$0	\$150,000	\$0	\$150,000
Total Revenues	\$600	\$600	\$150,600	\$600	\$150,600
Expenditures					
Projects					
Sidewalks	\$0	\$25,000	\$0	\$25,000	\$0
Street resurface	\$0	\$0	\$200,000	\$0	\$200,000
Pave gravel streets	\$50,000	\$0	\$0	\$0	\$0
Total Expenditures	\$50,000	\$25,000	\$200,000	\$25,000	\$200,000
Excess of revenues over/(under) expenditures	(\$49,400)	(\$24,400)	(\$49,400)	(\$24,400)	(\$49,400)
Fund Balance					
Beginning of the year	\$201,753	\$152,353	\$127,953	\$78,553	\$54,153
End of the Year	\$152,353	\$127,953	\$78,553	\$54,153	\$4,753

* anticipate obtaining grant to resurface streets that are in need of repair after the infrastructure is replaced



Street Improvement Fund



Sidewalk being replaced near McDonalds.



LAKE BUTLER
FLORIDA



Capital Improvement

City of Lake Butler
Capital Improvement Program
For the fiscal year ending September 30, 2022-2026

What is the Five-Year Capital Improvement Program?

The information that follows represents the City of Lake Butler's five-year Capital Improvement Program. In it, projects have been identified that need to be addressed over the next five fiscal years. The program serves as a crucial planning component within the City's overall operational management structure. Since its inception, most of the projects undertaken within the City have come through this planning document. The program provides important information that aids in maintaining the City's critical infrastructure as well as the equipment needed to carry out the delivery of services to the community.

What is a Capital Project?

For the purposes of the Capital Improvement Program, a capital project has been identified by the City as any project that exceeds \$5,000 and has an estimated useful life of greater than one year. This includes items like streets, park improvements, and other equipment. This program identifies those projects that meet the criteria above that will be addressed in the next five years.



How is this program developed?

The program is developed in the City Manager's office using projected information submitted by departments within the City. Once all project requests have been received, the requests are reviewed and added to the program where appropriate. Projects identified in previous programs remain in the current program unless a different priority or strategy makes it unnecessary to do so. Once a final proposed document has been completed, the program is distributed to the City Commission and is also made available to the public to review. The City Commission holds work sessions to discuss the program, and citizen input is sought through both the work session and through a public hearing process. Once the public hearing has been completed, the program is finalized and adopted by the City Commission.

How is the Five-Year Capital Improvement Program Organized?

The program is developed on a departmental basis as well as a fund basis. Summaries for the overall programs are listed by fund in order to help analyze the impact to each fund within the City. The summaries that follow on the next several pages will highlight the annual cost of the projects for each fund per year as well as summarizing the sources of funding that have been identified each year to complete the related slate of projects. Keep in mind that not all projects that are in this document will be completed. Over the next several years, priorities may change, and funding sources may be eliminated making the completion of the project imprudent or impossible.

City of Lake Butler

Capital Improvement Program
For the fiscal year ending September 30, 2022-2026

Program Summary

On a departmental basis, the five year Capital Improvement Program includes the following request levels, presented by fiscal year:

<u>Fund</u>	Fiscal Year ending September 30,					Grand <u>Total</u>
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
General Fund						
General Governmen	\$50,000	\$40,000	\$125,000	\$75,000	\$60,000	\$350,000
Public Works	\$127,000	\$160,000	\$70,000	\$50,000	\$100,000	\$507,000
Downtown Redevelo	\$78,000	\$20,000	\$20,000	\$52,500	\$260,000	\$430,500
Street Improvement	\$50,000	\$100,000	\$50,000	\$25,000	\$200,000	\$425,000
Water Fund	\$145,000	\$85,000	\$85,000	\$625,000	\$135,000	\$1,075,000
Wastewater Fund	\$1,520,000	\$1,060,000	\$680,000	\$570,000	\$18,020,000	\$21,850,000
Total	\$1,970,000	\$1,465,000	\$1,030,000	\$1,397,500	\$18,775,000	\$24,637,500

Source of Funds

It is also important to identify the sources of funding that will be used to fund each year's projects. This helps to determine the viability of each years's requests and serves as a critical planning tool for current and future operating budgets. For the current five year program, the following sources of funding have been identified by fiscal year:

<u>Source of Funds</u>	Fiscal Year ending September 30,					Grand <u>Total</u>
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
General Government	\$177,000	\$200,000	\$195,000	\$125,000	\$100,000	\$797,000
Operating Revenues	\$215,000	\$215,000	\$165,000	\$695,000	\$155,000	\$1,445,000
Bond/Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Downtown Taxes	\$38,000	\$20,000	\$20,000	\$22,500	\$0	\$100,500
Grants	\$1,490,000	\$1,030,000	\$650,000	\$530,000	\$18,320,000	\$22,020,000
Prior Year Earnings	\$50,000	\$0	\$0	\$25,000	\$200,000	\$275,000
Total	\$1,970,000	\$1,465,000	\$1,030,000	\$1,397,500	\$18,775,000	\$24,637,500

City of Lake Butler

Capital Improvement Program
For the fiscal year ending September 30, 2022-2026

Projects by Fiscal Year

The following tables identify specific projects that have been requested in each of the five fiscal years. The summary lists the department that is making the request, the name of the project, the estimated cost, and the page number that the project details can be found on within this document. The first year of the program will be used in the development of the annual operation budget, a process which will begin shortly after final approval and adoption of the capital improvement program.

Fiscal Year 2022 - Year One	Project	Cost
Downtown Redevelopment Fund		
	Streetscaspe	\$8,000
	Brick Wall	\$20,000
	Lamp Posts	\$10,000
	Parking Lot - Historical Society	\$40,000
Public Works		
	Cemetery Fencing	\$10,000
	Cemetery Property	\$60,000
	Pickup Truck	\$47,000
	Zero Turn Mower	\$10,000
Street Improvement		
	Sidewalk - repair	\$25,000
	Sidewalk - new	\$25,000
Water		
	Water line replacement	\$100,000
	Computers	\$20,000
	Hydrant Replacement	\$10,000
	Valve Replacement	\$15,000
Wastewater		
	Wastewater collection lines	\$1,450,000
	Manhole Rehabilitation	\$20,000
	Truck	\$50,000
General Government		
	Historical Society Building	\$20,000
	City Hall Carpet	\$30,000
Fiscal Year 2022 -Year One Total		\$1,970,000

Fiscal Year 2023 - Year Two	Project	Cost
Downtown Redevelopment Fund		
	Lamp Posts	\$10,000
	Streetscape Lake Ave	\$10,000

City of Lake Butler

Capital Improvement Program

For the fiscal year ending September 30, 2022-2026

Public Works	Pave Garage area	\$100,000
	Van	\$50,000
	Zero Turn Mower	\$10,000
Street Improvement	Pave streets torn up by utilites	\$100,000
Water	Water Tower Lights	\$10,000
	Truck	\$50,000
	Hydrant Replacement	\$10,000
	Valve Replacement	\$15,000
Wastewater	Lift Stations	\$930,000
	Energy Audit	\$10,000
	Chlorine Rooms	\$100,000
	Manhole Rehabilitation	\$20,000
General Government	Blight	\$25,000
	Commission Carpet	\$15,000
Fiscal Year 2023 -Year Two Total		\$1,465,000

Fiscal Year 2024 - Year Three	Project	Cost
Downtown Redevelopment Fund	Lamp Posts	\$10,000
	Parking Lot Stripping	\$10,000
Public Works	Solar Panels - big pavillion	\$50,000
	Ceiling- big pavillion	\$20,000
Street Improvement	Pave gravel streets	\$50,000
Water	Water Pumps	\$50,000
	Hydrant Replacement	\$10,000
	Valve Replacement	\$15,000
	Barricade	\$10,000
Wastewater	Fencing	\$50,000
	Manhole Rehabilitation	\$20,000
	Lift Station	\$600,000
	Safety Equipment	\$10,000

City of Lake Butler

Capital Improvement Program

For the fiscal year ending September 30, 2022-2026

General Government

Playground Equipment	\$100,000
Blight	\$25,000

Fiscal Year 2024 -Year Three Total	\$1,030,000
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Fiscal Year 2025 - Year Four	Project	Cost
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Downtown Redevelopment Fund	Banners for Street poles	\$22,500
	Music Pavillion -design	\$30,000
Public Works	Van	\$50,000
Street Improvement	Sidewalks- new	\$25,000
Water	Hydrant Replacement	\$10,000
	Valve Replacement	\$15,000
	Water Tank Replacement	\$600,000
Wastewater	Solar Panels	\$500,000
	Truck	\$50,000
	Manhole Rehabilitation	\$20,000
General Government	Gateway Entrance Signs	\$25,000
	Blight	\$25,000
	Computers	\$25,000

Fiscal Year 2025 -Year Four Total	\$1,397,500
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Fiscal Year 2026 - Year Five	Project	Cost
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Downtown Redevelopment Fund	Construct Music Pavillion	\$200,000
	Solar Panels - music pavillion	\$60,000
Public Works	Lake Canal Dike	\$60,000
	Zero Turn Mower	\$10,000
	Street signs	\$30,000
Street Improvement	Repave remaining streets	\$200,000
Water	Hydrant Replacement	\$10,000
	Valve Replacement	\$15,000
	Geological Research	\$60,000
	Truck	\$50,000

City of Lake Butler

Capital Improvement Program

For the fiscal year ending September 30, 2022-2026

Wastewater

Treatment Plant	\$18,000,000
Manhole Rehabilitation	\$20,000

General Government

Gateway Entrance Signs	\$25,000
Picnic area - baby loop	\$10,000
Blight	\$25,000

Fiscal Year 2026-Year Five Total	\$18,775,000
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Five year total	\$24,637,500
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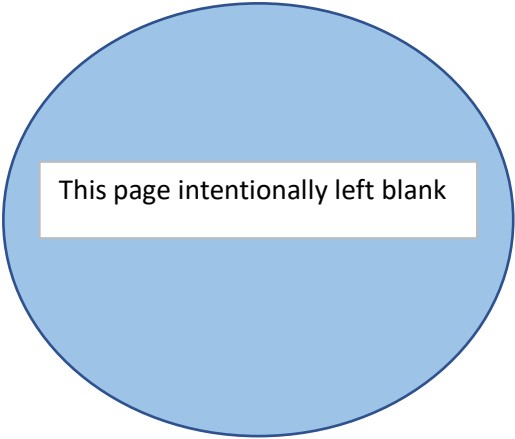
Following these summary pages are the details for the projects included in this Capital Improvement Program. The details will be broken down by each department. A departmental summary page will be first, followed by a project summary page for each project included in the program. This Capital Improvement Program will give the reader insight into the capital needs that the City of Lake Butler will face over the next few years. If you have any questions pertaining to this report or would like additional information please direct your request to the City Manger of the City of Lake Butler 200 SW 1st Street, Lake Butler, Florida 32054 or call 386-796-3401



City of Lake Butler
Capital Improvement Program
For the fiscal year ending September 30, 2022-2026



LAKE BUTLER
FLORIDA



City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

Downtown Redevelopment Fund

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		Source of Funds
Year 1 - FY 2022		
Streetscape	\$8,000.00	<i>Taxes</i>
Brick wall	\$20,000.00	<i>Taxes</i>
Lamp Posts	\$10,000.00	<i>Grant/taxes</i>
Parking lot	\$40,000.00	<i>Grant</i>
Year 1- FY 2022 Total	\$78,000.00	
Year 2 - FY 2023		
Lamp Posts	\$10,000.00	<i>Grant/taxes</i>
Streetscape Lake Ave	\$10,000.00	<i>Taxes</i>
Year 2 - FY 2023	\$20,000.00	
Year 3 - FY 2024		
Lamp Posts	\$10,000.00	<i>Grant/taxes</i>
Parking Lot striping	\$10,000.00	<i>Taxes</i>
Year 3 - FY 2024	\$20,000.00	
Year 4 - FY 2025		
Banners for street poles	\$22,500.00	<i>Taxes</i>
Music Pavillion - design	\$30,000.00	<i>Grant</i>
Year 4 - FY 2025	\$52,500.00	
Year 5 - FY 2026		
Music Pavillion	\$200,000.00	<i>Grant</i>
Solor Panels for big pavillion	\$60,000.00	<i>Grant/taxes</i>
Year 5 - FY 2026	\$260,000.00	
Downtown Redevelopment Fund Total	\$430,500.00	

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **STREET PLANTERS**

First Year in CIP: 2019
Project Category: Downtown Beautification
Department: City Commission

Total Project Cost: \$8,000

Project Description: Obtain decorative concrete street planters. The initial ten planters will be along the downtown corridor and along North Lake Street giving a grand appearance to the Lakeside Park



Project Justification and/or Need: Improve the appearance of the community

Project Impact/Benefit: Enhances plus generate more downtown shopping activity
10 planters @ \$800 each will be the starting point.
Invite a garden club or an organization to maintain flowers.

Operating Fund Impact: Increase the cost of maintenance of the containers by \$1,000 per year

Funding Sources for this Project: Downtown Redevelopment Funds \$8,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **BRICK WALL**

First Year in CIP: 2020
Project Category: Brick wall at park
Department: Parks

Total Project Cost: \$20,000

Project Description: Replace blue pipe around the park area with a two foot high brick wall that can be used as seating as well as a barrier to keep children in the area.



Project Justification and/or Need: Improve safety

Project Impact/Benefit: Appearance

Operating Fund Impact: No operating impact

Funding Sources for this Project: Downtown Redevelopment Funds \$20,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **LAMP POSTS REPLACEMENT**

First Year in CIP: 2021
Project Category: Light posts
Department: Main street

Total Project Cost: \$10,000



Project Description: Replace the antique lampposts with better quality and brighter lights Estimate replacing 27 at a cost of \$1,000 each
First year replace 10

Project Justification and/or Need: Improve safety

Project Impact/Benefit: Appearance

Operating Fund Impact: No operating impact

Funding Sources for this Project: Grant \$10,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **TOWNSEND GREENE PARKING**

First Year in CIP: 2021
Project Category: Paving
Department: Parks

Total Project Cost: \$40,000



Project Description: Pave the parking lot between the Historical Society and the Ice Machine.

Project Justification and/or Need: Improve safety and availability to museum

Project Impact/Benefit: Appearance

Operating Fund Impact: No operating impact

Funding Sources for this Project: Grant \$40,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **LAMP POSTS REPLACEMENT**

First Year in CIP: 2021
Project Category: Light posts
Department: Main street

Total Project Cost: \$10,000



Project Description: Replace the antique lampposts with better quality and brighter lights Estimate replacing 27 at a cost of \$1,000 each
Second year replace 10

Project Justification and/or Need: Improve safety

Project Impact/Benefit: Appearance

Operating Fund Impact: No operating impact

Funding Sources for this Project: Grant \$10,000

Project Title: **STREET PLANTERS**
Program Fiscal Year: **YEAR 2** **FY2023**
First Year in CIP: 2019
Project Category: Lake Ave
Department: City Commission

Total Project Cost: \$10,000



Project Description: Address unmaintained area that is the main entrance to Lake Shore Park

Project Justification and/or Need: Improve the appearance of the community

Project Impact/Benefit: 12 planters @ \$800 each will be the starting point.
Invite a garden club or an organization to maintain flowers.

Operating Fund Impact: Increase the cost of maintenance \$1,000 per year

Funding Sources for this Project: Downtown Redevelopment Funds \$10,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **LAMP POSTS REPLACEMENT**



First Year in CIP: 2021
Project Category: Light posts
Department: Main street

Total Project Cost: \$10,000

Project Description: Replace the antique lamposts with better quality and brighter lights Estimate replacing 27 at a cost of \$1,000 each
Third year replace 10

Project Justification and/or Need: Improve safety

Project Impact/Benefit: Appearance

Operating Fund Impact: No operating impact

Funding Sources for this Project: Grant \$10,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **Parking lot stripping**



First Year in CIP: 2020
Project Category: Parking Lot Stripping
Department: City Commission

Total Project Cost: \$10,000

Project Description: Professionally stripe the parking lots and parking areas around the Lake Shore Park.
Three trash containers at \$600 each

Project Justification and/or Need: Improve the safety of the community

Project Impact/Benefit: Safety of users of the park

Operating Fund Impact: No operating impact



Funding Sources for this Project: Downtown Redevelopment Funds \$10,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **STREET POLE BANNERS**

First Year in CIP: 2020
Project Category: Street Pole Banners
Department: City Commission

Total Project Cost: \$22,500



Project Description: Banners for the street light poles depicting a community spirit

Project Justification and/or Need: Creating community spirit

Project Impact/Benefit: 75 banners at \$300 each = \$22,500

Operating Fund Impact: No operating impact

Funding Sources for this Project: Downtown Redevelopment Funds \$22,500

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **PAVILLION**

First Year in CIP: 2020
Project Category: Music Pavillion
Department: City Commission

Total Project Cost: \$30,000



Project Description: Design and plan for a music pavillion that will create outdoor concerts, plays, and movies

Project Justification and/or Need: Develop a continual influx of people to the city

Project Impact/Benefit: Design and plan by architects

Operating Fund Impact: No operating impact

Funding Sources for this Project: Recreation Grant \$30,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **PAVILLION**

First Year in CIP: 2020
Project Category: Music Pavillion
Department: City Commission

Total Project Cost: \$200,000



County of Riverside
Lake Skinner Redesign Area Amphitheater
Design by Schmidt Design Group Inc.
CUSTOM AMPHITHEATER

Project Description: Construction of a music pavillion or gazebo movies

Project Justification and/or Need: Develop a continual influx of people to the city

Project Impact/Benefit: Design and plan by architects

Operating Fund Impact: Operating impact \$1,000 per yer

Funding Sources for this Project: Recreation Grant \$200,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **SOLAR**

First Year in CIP: 2021
Project Category: Solor panels
Department: Park

Total Project Cost: \$60,000



Project Description: Construction solar panels for big pavillion and music ampitheater

Project Justification and/or Need: Develop a continual influx of people to the city

Project Impact/Benefit: Reduction of utility costs

Operating Fund Impact: Operating impact (\$1,000) per yer

Funding Sources for this Project: Downtown Redevelopment Funds \$60,000

City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

General Fund - Public Works

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		<u>Source of Funds</u>
Year 1 - FY 2022		
Cemetery Fencing	\$10,000.00	<i>Taxes</i>
Cemetery Property	\$60,000.00	<i>Taxes</i>
Pick up Truck	\$47,000.00	<i>Taxes</i>
Zero Turn Mower	<u>\$10,000.00</u>	<i>Taxes</i>
Year 1- FY2022 Total	\$127,000.00	
Year 2 - FY 2023		
Paving of operational area	\$100,000.00	<i>Taxes</i>
Van	\$50,000.00	<i>Taxes</i>
Zero Turn Mower	<u>\$10,000.00</u>	<i>Taxes</i>
Year 2 - FY 2023	\$160,000.00	
Year 3 - FY 2024		
Solar Panels on Big Pavillion	\$50,000.00	<i>Taxes</i>
Ceiling for Big Pavillion	<u>\$20,000.00</u>	<i>Taxes</i>
Year 3 - FY 2024	\$70,000.00	
Year 4 - FY 2025		
Van	<u>\$50,000.00</u>	<i>Taxes</i>
Year 4 - FY 2025	\$50,000.00	
Year 5 - FY 2026		
Lake Canal Culvert	\$60,000.00	<i>Grant</i>
Zero Turn Mower	\$10,000.00	<i>Taxes</i>
Street Signs	<u>\$30,000.00</u>	
Year 5 - FY 2026	\$100,000.00	
General Fund - Public Works Total	<u>\$507,000.00</u>	

City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
 Project Title: **CEMETERY FENCEING**

First Year in CIP: 2021
Project Category: Cemetery Fence
Department: Public Works

Total Project Cost: \$10,000



Project Description: Replace the wooden fencing around part of the Cemetery that is beginning to warp.

Project Justification and/or Need: Improve the security of the area

Project Impact/Benefit: Create a protection barrier from residential area

Operating Fund Impact: No impact

Funding Sources for this Project: General Fund Taxes \$10,000

Program Fiscal Year: **YEAR 1** **FY2022**
 Project Title: **CEMETERY LAND**

First Year in CIP: 2021
Project Category: Land
Department: Public Works

Total Project Cost: \$60,000



Project Description: Purchase land next to the existing cemetery for additional burial sites as the current site is filling up

Project Justification and/or Need: Expand the cemetery property

Project Impact/Benefit: Additional sites to be used as current cemetery is filling up

Operating Fund Impact: Increase maintenance by \$500 per year

Funding Sources for this Project: General fund taxes \$60,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **TRUCK**

First Year in CIP: 2019
Project Category: Pick up Truck
Department: Public Works

Total Project Cost: \$47,000



Project Description: Replace pick up truck in fleet plus tool box

Project Justification and/or Need: Increase efficiency. Replace 2006 Chevy Colorado Mosquito

Project Impact/Benefit: Provide proper equipment to for field staff as they maintain community

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: General fund taxes \$47,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **Zero Turn Mower**

First Year in CIP: 2019
Project Category: Mower
Department: Public Works

Total Project Cost: \$10,000



Project Description: Lawn mowers are an essential work tool to keep the grass mowed on the city/state right of ways.

Project Justification and/or Need: Improve the efficiency of the department

Project Impact/Benefit: Similar to a Snapper Pro Zero Turn with 61 inch cut and a 37 HP Vanguard engine 2 cylinder with electric start and 10 gallon fuel tank

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: General Fund Taxes \$10,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
 Project Title: **PAVE PARKING**

First Year in CIP: 2019
Project Category: Pave work area
Department: Public Works

Total Project Cost: \$100,000



Project Description: Pave the working area for public works

Project Justification and/or Need: Increase efficiency

Project Impact/Benefit: Blacktop the operational area for public works to improve the operations

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: General fund taxes \$100,000

Program Fiscal Year: **YEAR 2** **FY2023**
 Project Title: **Van**

First Year in CIP: 2019
Project Category: Van
Department: Public Works

Total Project Cost: \$50,000



Project Description: Replace van used to transport inmates from the prison to the job and return. The van can hold twice as many passengers as a pickup truck and needs to be heavy duty to haul trailers and other equipment.

Project Justification and/or Need: Replace the vehilce with the highest millage and age

Project Impact/Benefit: Increase efficiency and provide transportation for heavy duty jobs
 2010 Ford Van 45,000 miles Backroads

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: General Fund taxes \$50,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **Zero Turn Mower**

First Year in CIP: 2019
Project Category: Mower
Department: Public Works

Total Project Cost: \$10,000



Project Description: Lawn mowers are an essential work tool to keep the grass mowed on the city/state right of ways.

Project Justification and/or Need: Improve the efficiency of the department

Project Impact/Benefit: Similar to a Snapper Pro Zero Turn with 61 inch cut and a 37 HP Vanguard engine 2 cylinder with electric start and 10 gallon fuel tank

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: General Fund Taxes \$10,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **SOLAR PANELS**

First Year in CIP: 2019
Project Category: Big Pavillion Solar Panels
Department: Public Works

Total Project Cost: \$50,000



Project Description: Solar panels for the big pavillion for the many functions at the facility

Project Justification and/or Need: Improve use of facility and efficiency

Project Impact/Benefit: Creating a place of focus for the many activities in the park area

Operating Fund Impact: Decrease energy costs by \$500 per year

Funding Sources for this Project: General Fund Taxes \$50,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **PAVILLION CEILING**



First Year in CIP: 2021
Project Category: Ceiling
Department: Public Works

Total Project Cost: \$20,000

Project Description: Remove screen mesh and put aluminum flashing on the ceiling

Project Justification and/or Need: Improve appearance after years of aging

Project Impact/Benefit: The pavillion gets a lot of use so making it more useful

Operating Fund Impact: No impact

Funding Sources for this Project: General Fund taxes \$20,000

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **Van**



First Year in CIP: 2019
Project Category: Van
Department: Public Works

Total Project Cost: \$50,000

Project Description: Replace van used to transport inmates from the prison to the job and return. The van can hold twice as many passengers as a pickup truck and needs to be heavy duty to haul trailers and other equipment

Project Justification and/or Need: Replace the vehicle with the highest mileage and age

Project Impact/Benefit: Increase efficiency and provide transportation for heavy duty jobs.

Operating Fund Impact: Decrease maintenance by \$1,000 per year.

Funding Sources for this Project: General fund taxes \$50,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **LAKE CANAL CULVERT**

First Year in CIP: 2019
Project Category: Canal
Department: Public Works

Total Project Cost: \$60,000



Project Description: The canal providing flow from the lake can be controlled by a small dike system.

Project Justification and/or Need: Effective use of municipal property

Project Impact/Benefit: Creates a better effluent for the lake and in times of storms it will drain better

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: General fund \$60,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **Zero Turn Mower**

First Year in CIP: 2019
Project Category: Mower
Department: Public Works

Total Project Cost: \$10,000



Project Description: Lawn mowers are an essential work tool to keep the grass mowed on the city/state right of ways.

Project Justification and/or Need: Improve the efficiency of the department

Project Impact/Benefit: Similar to a Snapper Pro Zero Turn with 61 inch cut and a 37 HP Vanguard engine 2 cylinder with electric start and 10 gallon fuel tank

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: General Fund Taxes \$10,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **STREET SIGNS**

First Year in CIP: 2021
Project Category: Signage
Department: Public Works

Total Project Cost: \$30,000

Project Description: Replace street signage with city logo signs that create a culture of the city



Project Justification and/or Need: Effective use of municipal property

Project Impact/Benefit: Create a more visual appealing sign

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: General fund \$30,000

City of Lake Butler
 Capital Improvement Program
 For the years ending September 30, 2022-2026

Street Improvement Fund

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		Source of Funds
Year 1 - FY 2022		
Sidewalks- repair	\$25,000.00	<i>Fund Bal</i>
Sidewalks- new	\$25,000.00	<i>Fund Bal</i>
Year 1- FY2022	\$50,000.00	
Year 2 - FY 2023		
Repave streets torn from utilities	\$100,000.00	<i>Grant</i>
Year 2 - FY 2023	\$100,000.00	
Year 3 - FY 2024		
Pave Gravel Streets	\$50,000.00	<i>Grant</i>
Year 3 - FY 2024	\$50,000.00	
Year 4 - FY 2025		
Sidewalks- new	\$25,000.00	<i>Fund Bal</i>
Year 4 - FY 2025	\$25,000.00	
Year 5 - FY 2026		
Repaving the remaining streets	\$200,000.00	<i>Fund Bal</i>
Year 5 - FY 2026	\$200,000.00	
Street Improvement Fund Total	\$425,000.00	

City of Lake Butler

Capital Improvement Program
For the years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **SIDEWALKS**

First Year in CIP: 2019
Project Category: Sidewalk replacement
Department: Street

Total Project Cost: \$25,000



Project Description: Replace or repair the sidewalks throughout the City

Project Justification and/or Need: Public health and safety issue

Project Impact/Benefit: Reduce any liability for a trip and fall hazard

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Fund Balance \$25,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **SIDEWALKS**

First Year in CIP: 2020
Project Category: Sidewalks
Department: Street

Total Project Cost: \$25,000



Project Description: Create new sidewalks in area of need such as around school where there are none at this time.

Project Justification and/or Need: Safety

Project Impact/Benefit: Rather than walking in the streets the children should walk on the sidewalks safely

Operating Fund Impact: No impact on maintenance

Funding Sources for this Project: Fund Balance \$25,000

City of Lake Butler

Capital Improvement Program
For the years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **PAVING**

First Year in CIP: 2020
Project Category: Pave streets torn up by utilities
Department: Street
Total Project Cost: \$100,000



Project Description: During the replacement of the water lines and sewer lines the asphalt will be torn up. This is the city match to any grant.

Project Justification and/or Need: City Match to grant

Project Impact/Benefit: Improve the safety of the community and increase the home values

Operating Fund Impact: Decrease maintenance by \$2,000 per year

Funding Sources for this Project: Fund Balance \$100,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **PAVING GRAVEL STREETS**

First Year in CIP: 2019
Project Category: Paving
Department: Street
Total Project Cost: \$50,000



Project Description: Pave the unpaved streets

Project Justification and/or Need: Complete the paving of all city streets so not unpaved street exists.

Project Impact/Benefit: Improve access

Operating Fund Impact: Decrease maintenance by \$1,500 per year

Funding Sources for this Project: Grant \$50,000

City of Lake Butler

Capital Improvement Program
For the years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **SIDEWALKS**

First Year in CIP: 2020
Project Category: Sidewalk replacement
Department: Street

Total Project Cost: \$25,000

Project Description: Replace or repair the sidewalks

Project Justification and/or Need: Public health and safety issue

Project Impact/Benefit: Reduce any liability for a trip and fall hazard

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Fund Balance \$25,000



Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **PAVING**

First Year in CIP: 2019
Project Category: PAVING
Department: Street

Total Project Cost: \$200,000

Project Description: City wide street repaving
Use funds to match a grant for the repaving

Project Justification and/or Need: Improve transportation

Project Impact/Benefit: Creates an improved environment and improve infrastructure.
Complete after the water and sewer lines have been replaced.

Operating Fund Impact: Decrease maintenance by \$2,000 per year

Funding Sources for this Project: Fund Balance \$200,000



City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

Water Fund

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		<u>Source of Funds</u>
Year 1 - FY 2022		
Water line replacement	\$100,000.00	Charges
Computers	\$20,000.00	Charges
Hydrant Replacement	\$10,000.00	Charges
Valve Replacement	\$15,000.00	Charges
Year 1- FY2022	\$145,000.00	
Year 2 - FY 2023		
Water Tower Lights	\$10,000.00	Charges
Truck	\$50,000.00	Charges
Hydrant Replacement	\$10,000.00	Charges
Valve Replacement	\$15,000.00	Charges
Year 2 - FY 2023	\$85,000.00	
Year 3 - FY 2024		
Water Pumps	\$50,000.00	Charges
Hydrant Replacement	\$10,000.00	Charges
Valve Replacement	\$15,000.00	Charges
Barricades	\$10,000.00	Charges
Year 3 - FY 2024	\$85,000.00	
Year 4 - FY 2025		
Hydrant Replacement	\$10,000.00	Charges
Water tank	\$600,000.00	Charges
Valve Replacement	\$15,000.00	Charges
Year 4 - FY 2025	\$625,000.00	
Year 5 - FY 2025		
Hydrant Replacement	\$10,000.00	Charges
Valve Replacement	\$15,000.00	Charges
Geological Research	\$60,000.00	Charges
Truck	\$50,000.00	Charges
Year 5 - FY 2025	\$135,000.00	
Water Fund Total	\$1,075,000.00	

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **WATER LINE REPLACEMENT**

First Year in CIP: 2020
Project Category: Water line replacement
Department: Water

Total Project Cost: \$100,000



Project Description: Replace old water transmission lines during the time when the streets are torn up for the sewer line replacements. 20% of lines are failing. Not covered by grant.

Project Justification and/or Need: Improve the efficiency
Project Impact/Benefit: Improve the flow of water and customer satisfaction
Operating Fund Impact: Decrease costs by \$5,000 per year

Funding Sources for this Project: User Charges \$100,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **COMPUTERS**

First Year in CIP: 2019
Project Category: Computers
Department: Water

Total Project Cost: \$20,000



Project Description: Replace existing old equipment in the water collection department. Three systems and printers

Project Justification and/or Need: Replace obsolete equipment
Project Impact/Benefit: Improve efficiency
Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$20,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **HYDRANT REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Hydrant Replacement
Department: Water



Total Project Cost: \$10,000

Project Description: Replace existing old equipment in the water collection system. Minimum of 2 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$10,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **VALVE REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Water valve replacement
Department: Water



Total Project Cost: \$15,000

Project Description: 207 distribution valves and 46 hydrant valves in system. Replace 5 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$15,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **WATER TOWER LIGHTS**



First Year in CIP: 2020
Project Category: Water Tower Lights
Department: Water

Total Project Cost: \$10,000

Project Description: Install lights to brighten and improve the image of the tower with it being the focal point for the community

Project Justification and/or Need: Improve image

Project Impact/Benefit: Brighten area plus reduce the number of birds roosting on the water tower

Operating Fund Impact: Increase maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$10,000

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **TRUCK**



First Year in CIP: 2019
Project Category: Pickup Panel truck
Department: Water

Total Project Cost: \$50,000

Project Description: Replace a Ford F-150 used for maintenance of meters and pumps. Has 60,000 miles and was a used vehicle when purchased.

Project Justification and/or Need: Replace the vehicle with the greatest need and highest maintenance costs

Project Impact/Benefit: Better gas mileage and lower maintenance costs

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: Water user charges \$50,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **HYDRANT REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Hydrant Replacement
Department: Water



Total Project Cost: \$10,000

Project Description: Replace existing old equipment in the water collection system. Minimum of 2 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$10,000

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **VALVE REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Valve Replacement
Department: Water



Total Project Cost: \$15,000

Project Description: 207 distribution valves and 46 hydrant valves in system. Replace 5 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$15,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **PUMPS**



First Year in CIP: 2020
Project Category: Pumps
Department: Water
Total Project Cost: \$50,000

Project Description: Replace obsolete pumps and motors at the water plant
Project Justification and/or Need: Improve efficiency
Project Impact/Benefit: Maintain better water flow
Operating Fund Impact: Decrease maintenance by \$1,000 per year
Funding Sources for this Project: Water user charges \$50,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **HYDRANT REPLACEMENT PROGRAM**



First Year in CIP: 2021
Project Category: Hydrant Replacement
Department: Water
Total Project Cost: \$10,000

Project Description: Replace existing old equipment in the water collection system. Minimum of 2 per year
Project Justification and/or Need: Replace obsolete equipment
Project Impact/Benefit: Improve efficiency
Operating Fund Impact: Decrease maintenance by \$500 per year
Funding Sources for this Project: Water user charges \$10,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **VALVE REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Valve Replacement
Department: Water

Total Project Cost: \$15,000



Project Description: 207 distribution valves and 46 hydrant valves in system. Replace 5 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$15,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **TRAFFIC BARRICADES**

First Year in CIP: 2019
Project Category: Traffic Barricades
Department: Water

Total Project Cost: \$10,000



Project Description: Replace traffic barricades

Project Justification and/or Need: Old barricades are not holding up very well

Project Impact/Benefit: Increase safety and productivity

Operating Fund Impact: No impact

Funding Sources for this Project: Water user charges \$10,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **WATER TANK**



First Year in CIP: 2021
Project Category: Replace water tank
Department: Water

Total Project Cost: \$600,000

Project Description: Replace the water tank as it is aging and leaking

Project Justification and/or Need: Based on inspection report 2020 it should be replaced

Project Impact/Benefit: Increase safety and productivity

Operating Fund Impact: No impact

Funding Sources for this Project: Water user charges \$600,000

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **HYDRANT REPLACEMENT PROGRAM**



First Year in CIP: 2021
Project Category: Hydrant Replacement
Department: Water

Total Project Cost: \$10,000

Project Description: Replace existing old equipment in the water collection system. Minimum of 2 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$10,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **VALVE REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Valve Replacement
Department: Water

Total Project Cost: \$15,000



Project Description: 207 distribution valves and 46 hydrant valves in system. Replace 5 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$15,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **HYDRANT REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Hydrant Replacement
Department: Water

Total Project Cost: \$10,000



Project Description: Replace existing old equipment in the water collection system. Minimum of 2 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$10,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **VALVE REPLACEMENT PROGRAM**

First Year in CIP: 2021
Project Category: Valve Replacement
Department: Water

Total Project Cost: \$15,000



Project Description: 207 distribution valves and 46 hydrant valves in system. Replace 5 per year

Project Justification and/or Need: Replace obsolete equipment

Project Impact/Benefit: Improve efficiency

Operating Fund Impact: Decrease maintenance by \$500 per year

Funding Sources for this Project: Water user charges \$15,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **GEOLOGICAL RESEARCH**

First Year in CIP: 2019
Project Category: Geological Research
Department: Water

Total Project Cost: \$60,000



Project Description: Review the current aquifer and potential need for a new well in a deeper aquifer.

Project Justification and/or Need: Proactively looking at raw material for system

Project Impact/Benefit: Sustainability of a revenue source

Operating Fund Impact: No impact

Funding Sources for this Project: Water user charges \$60,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **TRUCK**

First Year in CIP: 2019
Project Category: Pickup Panel truck
Department: Water

Total Project Cost: \$50,000



Project Description: Replace utility vehicle with the most miles and oldest truck

Project Justification and/or Need: Replace the vehicle with the greatest need and highest maintenance costs

Project Impact/Benefit: Better gas mileage and lower maintenance costs

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: Water user charges \$50,000

City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

Projects Identified - Waste Water Fund

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		Source of Funds
Year 1 - FY 2022		
Collection Lines	\$1,450,000	Grant
Manhole Rehabilitation	\$20,000	User Fees
Truck	\$50,000	User Fees
Year 1- FY2022	\$1,520,000	
Year 2 - FY 2023		
Lift Stations	\$930,000	Grant/ fees
Energy Audit	\$10,000	User Fees
Chlorine Room	\$100,000	User Fees
Manhole Rehabilitation	\$20,000	User Fees
Year 2 - FY 2023	\$1,060,000	
Year 3 - FY 2024		
Fencing	\$50,000	User Fees
Manhole Rehabilitation	\$20,000	User Fees
Lift Station	\$600,000	Grant
Safety Equipment	\$10,000	User Fees
Year 3 - FY 2024	\$680,000	
Year 4 - FY 2025		
Solar Panels	\$500,000	Grant
Truck	\$50,000	User Fees
Manhole Rehabilitation	\$20,000	User Fees
Year 4 - FY 2025	\$570,000	
Year 5 - FY 2026		
Waste Water Treatment Plant	\$18,000,000	Grant
Manhole Rehabilitation	\$20,000	User Fees
Year 5 - FY 2026	\$18,020,000	
WasteWater Fund Total	\$21,850,000	

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **WASTE WATER IMPROVEMENTS**

First Year in CIP: 2019
Project Category: Collection lines
Department: Waste Water

Total Project Cost: \$1,450,000



Project Description: A large amount of infiltration from outside rain water is getting into the system
Need to replace old outdated sewer lines

Project Justification and/or Need: Increase efficiency
Project Impact/Benefit: Provide the residents with the best infrastructure possible
Operating Fund Impact: Decrease maintenance by \$55,000 per year
Funding Sources for this Project: Grant-DEP \$1,450,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **MANHOLE REHABILITATION PROGRAM**

First Year in CIP: 2020
Project Category: Manholes
Department: Waste Water

Total Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed. There are 256 manholes in Lake Butler with over 30% being in poor or very poor condition due to blockages roots, grease, or deterioration.

Project Justification and/or Need: Increase efficiency. Replace minimum of 2 per year
Project Impact/Benefit: Provide the residents with the best infrastructure possible
Operating Fund Impact: Decrease maintenance by \$5,000 per year
Funding Sources for this Project: User charges \$20,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
 Project Title: **TRUCK**



First Year in CIP: 2020
Project Category: Pickup Truck
Department: Waste Water

Total Project Cost: \$50,000

Project Description: Replace current vehicle that is used for maintenance of meters and pumps

Project Justification and/or Need: Replace vehicle with the highest maintenance and miles

Project Impact/Benefit: Better gas milage and lower maintenance costs

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: User charges \$50,000

Program Fiscal Year: **YEAR 2** **FY2023**
 Project Title: **LIFT STATIONS**



First Year in CIP: 2020
Project Category: Replace lift stations
Department: Waste Water

Total Project Cost: \$930,000

Project Description: Replace main lift station

Project Justification and/or Need: Replace old and inefficient and safety hazards lift stations

Project Impact/Benefit: Increase efficiency and safety of equipment and staff

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project: Grant- CDBG \$700,000
 Grant has been awarded User charges \$230,000
Total \$930,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **ENERGY AUDIT**



First Year in CIP: 2020
Project Category: Energy audit
Department: Waste Water

Total Project Cost: \$10,000

Project Description: A third party consultant to examine wastewater plant for energy loss

Project Justification and/or Need: Improve operations

Project Impact/Benefit: Reduce unnecessary costs to the utility system

Operating Fund Impact: Savings of \$1,000 per foot

Funding Sources for this Project: Grant- CDBG \$10,000

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **CHLORINE ROOM**



First Year in CIP: 2019
Project Category: Chlorine Room
Department: Waste Water

Total Project Cost: \$100,000

Project Description: New Chlorine Room on plant number 1 side

Project Justification and/or Need: Improve Operations

Project Impact/Benefit: Protect the dangerous gas and improve the efficiency of the operations

Operating Fund Impact: No impact

Funding Sources for this Project: User charges \$100,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **MANHOLE REHABILITATION PROGRAM**

First Year in CIP: 2020
Project Category: Manholes
Department: Waste Water
Total Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed. There are 256 manholes in Lake Butler with over 30% being in poor or very poor condition due to blockages roots, grease, or deterioration.

Project Justification and/or Need: Increase efficiency. Replace minimum of 2 per year

Project Impact/Benefit: Provide the residents with the best infrastructure possible

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project: User charges \$20,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **BOUNDARY FENCING**

First Year in CIP: 2019
Project Category: Fencing
Department: Waste Water
Total Project Cost: \$50,000



Project Description: The existing fence is falling over and for security reasons the fence is in need of repair or replacement

Project Justification and/or Need: Improve Security

Project Impact/Benefit: Protect the pumps and motors and other critical operations from the public and potential hazards

Operating Fund Impact: No impact

Funding Sources for this Project: User charges \$50,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **MANHOLE REHABILITATION PROGRAM**

First Year in CIP: 2020
Project Category: Manholes
Department: Waste Water

Total Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed. There are 256 manholes in Lake Butler with over 30% being in poor or very poor condition due to blockages roots, grease, or deterioration.

Project Justification and/or Need: Increase efficiency. Replace minimum of 2 per year

Project Impact/Benefit: Provide the residents with the best infrastructure possible

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project: User charges \$20,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **LIFT STATIONS**

First Year in CIP: 2020
Project Category: Replace lift stations
Department: Waste Water

Total Project Cost: \$600,000



Project Description: Replace water works lift station

Project Justification and/or Need: Replace old and inefficient and safety hazards lift stations

Project Impact/Benefit: Increase efficiency and safety of equipment and staff

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project:

Grant- CDBG		\$540,000
Grant has been awarded	User charges	\$60,000
	Total	\$600,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2023-2026

Program Fiscal Year: **YEAR 3** **FY2024**

Project Title: **SAFETY EQUIPMENT**

First Year in CIP: 2020
Project Category: Safety Equipment
Department: Waste Water

Total Project Cost: \$10,000



Project Description: Obtain safety equipment used as employees are digging in a deep hole to protect their safety

Project Justification and/or Need: Increase safety

Project Impact/Benefit: Reduce potetial worker comp claims

Operating Fund Impact: No impact

Funding Sources for this Project: User charges \$10,000

Program Fiscal Year: **YEAR 4** **FY2025**

Project Title: **SOLAR PANELS**

First Year in CIP: 2019
Project Category: Solar Panels
Department: Waste Water

Total Project Cost: \$500,000



Project Description: Install solar panels to operate the WWTP to provide energy at a lower cost. With the amount of sun the panels could power the plant at a low cost.

Project Justification and/or Need: Effective use of municipal property

Project Impact/Benefit: Save energy and costs

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project: Grant \$500,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **TRUCK**



First Year in CIP: 2019
Project Category: Pickup Truck
Department: Waste Water
Total Project Cost: \$50,000

Project Description: Replace current vehicle that is used for the maintenance of meters and pumps

Project Justification and/or Need: Replace vehicle with highest mileage and maintenance

Project Impact/Benefit: Better gas mileage and lower maintenance costs

Operating Fund Impact: Decrease maintenance by \$1,000 per year

Funding Sources for this Project: User fees \$50,000

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **MANHOLE REHABILITATION PROGRAM**



First Year in CIP: 2020
Project Category: Manholes
Department: Waste Water
Total Project Cost: \$20,000

Project Description: A manhole replacement/rehabilitation program is needed. There are 256 manholes in Lake Butler with over 30% being in poor or very poor condition due to blockages roots, grease, or deterioration.

Project Justification and/or Need: Increase efficiency. Replace minimum of 2 per year

Project Impact/Benefit: Provide the residents with the best infrastructure possible

Operating Fund Impact: Decrease maintenance by \$5,000 per year

Funding Sources for this Project: User charges \$20,000

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **WASTE WATER PLANT**



First Year in CIP: 2019
Project Category: New Waste Water Plant
Department: Waste Water
Total Project Cost: \$18,000,000

Project Description: Replace existing waste water treatment plant with a newer more modern version.
Create the expansion space for the growth of the city

Project Justification and/or Need: Increase efficiency
Project Impact/Benefit: Improve flow and design
Operating Fund Impact: Decrease maintenance by \$15,000 per year
Funding Sources for this Project:
Grant \$15,000,000
User fees \$3,000,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **MANHOLE REHABILITATION PROGRAM**

First Year in CIP: 2020
Project Category: Manholes
Department: Waste Water
Total Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed. There are 256 manholes in Lake Butler with over 30% being in poor or very poor condition due to blockages roots, grease, or deterioration.

Project Justification and/or Need: Increase efficiency. Replace minimum of 2 per year
Project Impact/Benefit: Provide the residents with the best infrastructure possible
Operating Fund Impact: Decrease maintenance by \$5,000 per year
Funding Sources for this Project: User charges \$20,000

City of Lake Butler
 Capital Improvement Program
 For the fiscal years ending September 30, 2022-2026

General Fund

The following projects have been identified for inclusion in this five-year Capital Improvement Program.

		Source of Funds
Year 1 - FY 2022		
Historical Society Repair	\$20,000	<i>Taxes</i>
City Hall Carpet	\$30,000	<i>Taxes</i>
Year 1- FY2022	\$50,000	
Year 2 - FY 2023		
Blight	\$25,000	<i>Taxes</i>
Commission Carpet	\$15,000	<i>Taxes</i>
Year 2 - FY 2023	\$40,000	
Year 3 - FY 2024		
Playground Equipment	\$100,000	<i>Grant</i>
Blight	\$25,000	<i>Taxes</i>
Year 3 - FY 2024	\$125,000	
Year 4 - FY 2025		
Gateway Entrance Signs	\$25,000	<i>Taxes</i>
Blight	\$25,000	<i>Taxes</i>
Computers	\$25,000	<i>Taxes</i>
Year 4 - FY 2025	\$75,000	
Year 5 - FY 2026		
Gateway Entrance Signs	\$25,000	<i>Taxes</i>
Picnic area at Baby Loop	\$10,000	<i>Taxes</i>
Blight	\$25,000	<i>Taxes</i>
Year 5 - FY 2026	\$60,000	
General Fund Total	\$350,000	

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **HISTORICAL BUILDING**

First Year in CIP: 2019
Project Category: Historical Society
Department: Commission

Total Project Cost: \$20,000



Project Description: Repair the Historical Society Building

Project Justification and/or Need: Replace windows, pillars, doors as they are rotting

Project Impact/Benefit: Replace 20 windows at \$500 each. Replace pillars at \$1,000 each, doors at \$1,000 each and repair stairs

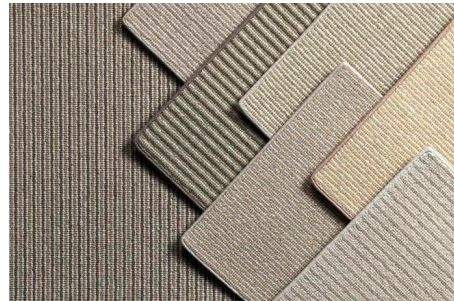
Operating Fund Impact: Decrease maintenance costs by \$500 per year

Funding Sources for this Project: Taxes \$20,000

Program Fiscal Year: **YEAR 1** **FY2022**
Project Title: **CARPET**

First Year in CIP: 2020
Project Category: City Hall- Carpet
Department: Commission

Total Project Cost: \$30,000



Project Description: Current carpet installed has been in the building since opening day and is worn

Project Justification and/or Need: Community pride

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$30,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **BLIGHT**

First Year in CIP: 2020
Project Category: Blight
Department: Commission

Total Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building codes. Several homes aren't at the living standards acceptable by several agencies. In an attempt to deal with below standard housing they need to be demolished.

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

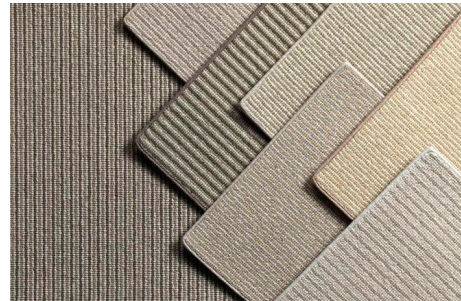
Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

Program Fiscal Year: **YEAR 2** **FY2023**
Project Title: **CARPET**

First Year in CIP: 2020
Project Category: City Hall- Commission Chambers
Department: Commission

Total Project Cost: \$15,000



Project Description: Current carpet installed has been in the building since opening day and is worn

Project Justification and/or Need: Community pride

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$15,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **PLAYGROUND EQUIPMENT**

First Year in CIP: 2020
Project Category: Playground Equipment
Department: Commission
Total Project Cost: \$100,000



Project Description: The park is a hub of activity and new playground equipment will continue the draw to the park system

Project Justification and/or Need: Need for activities for the various ages

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: CDBG Grant \$100,000

Program Fiscal Year: **YEAR 3** **FY2024**
Project Title: **BLIGHT**

First Year in CIP: 2020
Project Category: Blight
Department: Commission
Total Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building codes. Several homes aren't at the living standards acceptable by several agencies. In an attempt to deal with below standard housing they need to be demolished.

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **GATEWAY SIGNS**

First Year in CIP: 2020
Project Category: Signage
Department: Commission

Total Project Cost: \$25,000



Project Description: Currently there is no signage welcoming visitors to the City. Gateway signs can be inviting and helpful to local businesses.

Project Justification and/or Need: Community pride

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **BLIGHT**

First Year in CIP: 2020
Project Category: Blight
Department: Commission

Total Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building codes. Several homes aren't at the living standards acceptable by several agencies. In an attempt to deal with below standard housing they need to be demolished.

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 4** **FY2025**
Project Title: **COMPUTERS**

First Year in CIP: 2020
Project Category: Computer hardware
Department: City Hall

Total Project Cost: \$25,000



Project Description: Replace obsolete computers and servers

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

Project Title: **GATEWAY SIGNS**

First Year in CIP: 2020
Project Category: Signage
Department: Commission

Total Project Cost: \$25,000



Project Description: Currently there is no signage welcoming visitors to the City. Gateway signs can be inviting and helpful to local businesses.

Project Justification and/or Need: Community pride

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$25,000

City of Lake Butler

Capital Improvement Program
For the fiscal years ending September 30, 2022-2026

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **PARK BENCHES**

First Year in CIP: 2020
Project Category: Park
Department: Recreation

Total Project Cost: \$10,000



Project Description: Create benches at the baby loop for park setting

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

Funding Sources for this Project: Taxes \$10,000

Program Fiscal Year: **YEAR 5** **FY2026**
Project Title: **BLIGHT**

First Year in CIP: 2020
Project Category: Blight
Department: Commission

Total Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building codes. Several homes aren't at the living standards acceptable by several agencies. In an attempt to deal with below standard housing they need to be demolished.

Project Justification and/or Need: Health and safety of the community

Project Impact/Benefit: Improve the value of the community

Operating Fund Impact: No impact

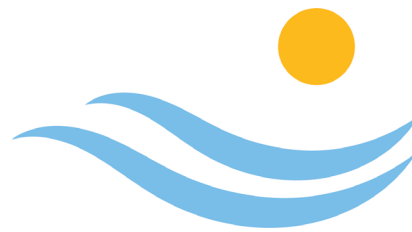
Funding Sources for this Project: Taxes \$25,000

**The many facets of living
in Lake Butler, Florida**



Policies

Financial policies are central to a strategic, long-term approach to fiscal management. Financial policies institutionalize good financial practices. They also clarify and crystallize strategic intent for economic management as they define a shared understanding of how the organization will develop its financial practices and manage its resources to provide the best value to the City of Lake Butler. Financial policies define boundaries, support good bond ratings, reduce cost of borrowing, promote long-term and strategic thinking, manages risk and complies with public management best practices.



LAKE BUTLER
FLORIDA

Debt Management Policy

Rating Agencies

The City of Lake Butler shall maintain good communications with bond-rating agencies about its financial condition and shall follow a policy of full disclosure on every financial report and bond prospectus. Finance department staff, with assistance of financial advisors, shall prepare the necessary materials and presentations to the rating agencies.

Credit ratings shall be sought from one or more of the nationally recognized municipal bond rating agencies: Moody's, Standard and Poor's, and Fitch IBCA.

The City of Lake Butler is committed to providing continuing disclosure of financial information and pertinent credit information relevant to its outstanding securities and shall abide by the provisions of Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure.

Debt Limit

The Legal Debt limit for the City of Lake Butler General Obligation bond debt is determined by the charter, which is silent on the debt limit. In acknowledgement of the conservative nature of the community it is determined that the debt shall not exceed 10 percent of the total assessed value of all real, and personal property within the City according to the latest assessment of such real and personal property.

The City of Lake Butler will consider the total amounts of all overlapping debt on property in the City and the County in determining the appropriateness of its use of debt.

Arbitrage Compliance

The Finance Department maintains a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. Arbitrage rebate calculations will be completed by either the Finance Department or by a financial advisor or outside arbitrage consultant selected through a Request for Proposal process. Arbitrage rebate liabilities will be calculated annually, and the liability will be reported in the City of Lake Butler Comprehensive Annual Financial Report or annual financial statements.

Inter-fund Borrowing

Where cost effective, the City Council may choose to issue loans between funds. A document outlining the amount, interest rate on the loan, repayment terms, and other pertinent conditions of the loan will be completed by the City Manager at direction of the City Council. The document shall then be submitted to the Council for final approval. Inter-fund borrowing shall only be used for temporary cash flow management, restricted funds can't be used, and any loan must be approved by the Council. The Finance department shall report to the County Manager and the City Council at least quarterly on the status of all inter-fund loans.

Debt Management Policy

Public Policies

The distinct types of debt that may be issued are general obligation bonds, revenue bonds, and special assessment bonds. Each type of debt needs the approval of the City Commission as well as any installment notes and short-term borrowing. The special assessment bonds are related to economic development and can be levied at 70% of the total cost and the special assessments to the property owner are pledged along with the full faith and credit of the City. The revenue bonds are used for the enterprise funds and those funds with revenues to pledge as revenue to pay the debt. The general obligation bonds are allowed with a vote of the citizens and can use the full faith and credit of the City. General obligation bonds are may be measured or limited by the following ratios:

- Debt per capita

- Debt per personal income

- Debt to taxable property value

- Debt service payments as a percentage of general fund revenues or expenditures

Revenue debt levels are limited by debt service coverage ratios (example annual net pledged revenues to annual debt service), additional bond provisions contained in bond covenants, and potential credit rating impacts.

Debt Structure

Maximum term of the various debts should not exceed thirty years. The debt service pattern should strive to make equal payments or equal principal amortization which makes the budgeted cash flow simplified.

Debt Issuance Practice

The development of governmental debt is a technical area that the selection and use of professional services, including an independent financial advisor to assist with determining the method of sale and the selection of other financing team members. The method of sale, whether a competitive, negotiated, private placement is important, and a financial advisor will be helpful. Use of comparative bond pricing services or market indices as a benchmark are to be used in negotiated transactions and to evaluate final bond pricing results. Advance refunding on existing debt is to be evaluated and if a savings is available then the City Council should look at debt restructuring.

Derivatives

The City of Lake Butler is prohibited from using derivatives as an investment tool for bond funds.

Investment Policy

Introduction

The following investment policy is intended to set forth the framework within which the City of Lake Butler's investment activities will be conducted.

In establishing this Investment Policy, the City Commission recognizes the traditional relationship between risk, return, and acknowledges that all investments involve a variety of risks related to maturity, duration, credit, market, and other factors.

When choosing between alternative investments, the City Manager, finance, and/or outside managers should structure the portfolio based on an understanding of the variety of risks and the basic rule of diversification on the structure of the portfolio. It is the position of the City that the interest of the citizens of the City of Lake Butler can best be served by prudent management of the City funds, through the assumption of an appropriate level of risk, with a primary objective of capital preservation and income. With adoption of this Investment Policy, the City recognizes the secondary goal of this management approach is to add economic value to a portfolio under circumstances prevailing from time to time. This may necessitate the sale of securities at a loss to reduce portfolio risk, without a material reduction in return, or to achieve a greater overall return, without assuming any material amount of additional risk.

The Investment Policy acknowledges that the City will consider using various pool or mutual fund products, to provide a core or passive base to the active portfolio. To enhance the effectiveness of the City staff in increasing the economic value of the investment portfolio outside investment managers may be hired and approved by separate City Commission action.

Scope

This investment policy applies to the City of Lake Butler surplus funds, excluding Pension fund assets and funds whose uses are restricted by bond covenants.

Investment Objectives

The following investment objectives, in order of priority, will be applied in the management of the City's funds.

1. The primary objective of the City of Lake Butler investment activities is the preservation of capital and the protection of investment principal.
2. The City's investment portfolio and/or portfolio management strategy will provide sufficient liquidity to meet the City's operating and capital requirements to insure the orderly conduct of the City's business affairs.
3. In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable investment risk; to control risks regarding specific security types, or individual financial institutions or specific maturity, the City of Lake Butler will diversify its investments.

Investment Performance and Reporting

The City of Lake Butler shall develop performance measures as are appropriate for the nature and size of the public funds within its custody. Performance of the portfolio shall be reported, by appropriate Finance staff at least quarterly and submitted to the City Manager of the City of Lake Butler. Reports shall include details of the characteristics of the portfolio as well as its performance for that period.

Ethics

This investment policy and the related actions of staff will be guided by the standard of care expected of a "Prudent Person". The Prudent Person Rule requires that investments should be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment. The City deems that those employees authorized to conduct the City's investment activities will perform within the course and scope of their employment, and act prudently, without speculation and in the best interest of the City.

Authorized Investment Institutions and Dealers

The investment policy shall specify the authorized securities dealers, issuers and banks from whom the City may purchase securities. They shall be limited to "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York and federal or state insured financial institutions who are Qualified State Public Depositories, for purchases and sales of securities.

Prior to executing investment trades for its own account, excluding transactions for cash flow purposes, the City will conduct appropriate due diligence to confirm that the security dealers being utilized meet the requirements as noted in this section. This process may include securing audited financial statements and other documentation.

Authorized Investments

The City Manager, Finance Director, or approved outside investment manager may purchase or sell investment securities, at prevailing market rates, an appropriate amount thereof in, and only in:

- a. Local Government Surplus Funds Trust Fund; or
- b. Negotiable direct obligations of, the United States Government, Non-negotiable interest-bearing time certificates of deposits or savings accounts in institutions approved as Qualified Public Depositories under applicable law; or
- c. Negotiable interest-bearing time certificates of deposits issued by institutions whose long-term debt is rated at least "BBB" or equivalent by Standard & Poor's or Moody's Rating Service; or
- d. Obligations of the Federal Farm Credit Banks, Federal Home Loan Bank, or its district banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association, or FDIC; or
- e. Bankers Acceptances which are issued by foreign or domestic institutions whose long-term debt is rated at least "BBB" or equivalent by Standard & Poor's or Moody's; or
- f. Prime commercial paper. For this purpose, "prime" commercial paper shall be defined as that commercial paper which has received a Standard & Poor's rating of at least "A-3" or a Moody's rating of "Prime 2"; or
- g. Repurchase agreements comprised of only those investment instruments as otherwise authorized herein, the selling institution must be approved by the Investment Committee and have entered into a Master Repurchase Agreement and all repurchase agreement transactions must adhere to the requirements of the Master Repurchase Agreement; or

- h. State and local government taxable and tax-exempt debt, General Obligation or Revenue bonds, rated at least “BBB” by Standard & Poor’s or Moody’s; or
- i. Fixed income or money market mutual/trust funds comprised of only those investment instruments authorized herein.

Securities or investments not expressly mentioned in this Policy must receive written approval from the City Manager overseeing the Finance Department.

Investment Maturity and Liquidity

The term structure of the investment portfolio shall be structured in a manner consistent with expected liquidity requirements and liability terms. Funding allocations shall be determined by the City and be based on expected liquidity requirements. Unless matched to a specific cash-flow requirement, the City will not directly invest in securities with an effective maturity of more than five years. It is expected the weighted average effective-maturity of the portfolio shall not exceed five years. The minimum weighted average quality of the total investment portfolio shall be AA. Non-negotiable interest-bearing time certificates shall not exceed one year and repurchase agreement transactions shall not exceed sixty days.

Risk and Diversification

It is the policy of the City of Lake Butler to diversify its investment portfolio. Assets held shall be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, a specific instrument, a class of instruments, and a dealer through whom these instruments are bought or sold.

Benchmark

The City understands that large cash inflows or outflows can positively or negatively affect the portfolios’ performance. It is possible that the City could unexpectedly need a substantial portion of the invested portfolio and that these needs could cause the performance of the portfolio to deviate substantially from the performance or the benchmark. Providing results at or above this bench mark is desired but is secondary to meeting the liquidity needs of the City. To monitor the results of the City’s investments under this policy statement, a dollar weighed Index shall be determined based on funding allocation targets.

Internal Controls

The Finance department shall monitor the City’s assets and ensure proper accounting and reporting of the transactions related thereto. The Internal Controls for the investment function shall be reviewed by the City’s external auditor at least annually.

1. Investment transactions authority is limited to specific persons
2. Wire transfer of funds authority is restricted to specific individuals with specific dollar limits within the Finance Department. All wire transfers require approval, confirmation, and authorization by a second individual specified in the wire authority document executed with the City’s main depository.
3. Quarterly investment reports shall be prepared by the Finance Department and distributed to the City Commission early in the subsequent month for review.
4. The Finance Department reconciles the City’s general depository account monthly by comparing the City’s general ledger with the account statements. The reconciliation of the general depository account will reveal any difference in investment transaction records and the actual movement of funds.

5. Each year both the Finance Department and the City's external auditors review existing internal controls as well as investment transactions by examining data on a random basis.

Applicable City Ordinances

If at any time this document is found to conflict with the City Ordinances or applicable Florida Statutes, the Ordinances and Statutes shall prevail.

Fund Balance Policy

Scope

In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. Governmental funds report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. In contrast, budgetary fund balance typically represents simply the total amount accumulated from prior years at a point in time. It is essential that the City of Lake Butler maintain adequate levels of fund balance to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures and to ensure stable tax rates

Appropriate Level

To protect against the unexpected cost of a natural disaster or volatile revenue sources, it is recommended that no less than three months of regular general fund operating expenditures be set aside or 25%. These funds shall be set aside into a "rainy day fund balance" within the General Fund. Such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time.

If the fund balance falls below the minimum amount then the City of Lake Butler will budget to replenish the fund balance over a two-year period. Any changes in fund balance will be noted and explained in the budget and footnoted in the annual audit.

Grants Policy

Background

Grants are an attractive form of funding for governments and frequently come with specific requirements the City of Lake Butler must follow. Such requirements can apply to the general operations of the grant, specific compliance rules, monitoring of other parties that may receive resources from the grants, specific time frames, and specialized reporting requirements.

Grants Identification and Application

The department or agency seeking a grant should provide notice to the appropriate authority, such as finance, so that the effects on the government can be reviewed and understood beforehand.

Strategic Alignment

The grant should be assessed for the extent that it is consistent with the City of Lake Butler's mission statement, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a department or agency of the City.

Funding analysis

A multi-year cost-benefit analysis prior to application or acceptance is desired. The analysis should include matching funds, whether they will need to be set aside, and any other direct costs associated with a grant, the extent to which overhead costs will be covered, in-kind contributions, audit and close-out costs, and potential costs that might need to be incurred by the City of Lake Butler beyond the grant period. The analysis should explore whether a grant requires that general fund revenues, a line of credit, or grant anticipation notes be used to cover the gap between cash being expended and reimbursement is received by the City.

Evaluation

Grant renewals evaluate the impact of the grant-funded program or asset prior to deciding whether to continue a grant at the end of the initial grant period. Analysis should also include a review of actual costs and the potential benefits of using general revenues associated with the grant for other purposes.

Administrative support

Grant terms and conditions should be understood clearly and specify how the grant will be monitored. The finance department is responsible for monitoring the grant to ensure accuracy and implementation of the projects.

Revenue Control and Management Policy

Background

A revenue control and management policy will establish proper control over all receipts and receivables and will help to ensure sound fiscal management practices.

Internal Controls

Finance will establish internal controls, and ensure they are documented and followed. All aspects of cash receipting and accounts receivables should include:

1. Segregation of duties. Initiation and authorization of transactions, execution of transactions such as receipting and disbursements, reconciliations of bank accounts and custody.
2. Daily processing and timely deposit of receipts within 24 hours of receipt.
3. Monthly reconciliation of applicable ledgers.
4. Physical security of funds not deposited daily.
5. Report any fraud to the auditors immediately.

Accounting Practices

All receipts and receivables should be recorded in accordance with generally accepted accounting principles.

Capitalization Policy for Fixed Assets

Purpose

To establish City policy for capitalization and recording of depreciation of real property improvements, infrastructure, furniture, fixtures and equipment, intangible assets, donated assets, and leased property for compliance with Florida Statutes and Generally Accepted Accounting Principles (GAAP) as established for governmental bodies by the Government Accounting Standards Board (GASB).

Background

GASB Statement No. 34 requires all governmental units to record infrastructure, works of art, historical treasures, intangible assets, and associated depreciation in financial statements for all governmental funds. This policy addresses the elements of financial reporting and ensures that capital asset transactions are accounted for consistently and in accordance with generally accepted accounting principles as established by GASB for governmental agencies.

Policy and Procedures

1. Responsibility
 - a. The City Manager is responsible for the overall management and accuracy of the fixed asset management system.
 - b. Elected officials and city employees have shared responsibility for the maintenance and safeguarding of City assets and accounting for these assets in accordance with City policy and administrative procedures.

2. Fixed Assets
 - a. Capital asset transactions addressed in this policy include all fixture, furniture and equipment (FF&E), land, buildings, infrastructure, works of art, historical treasures, intangible assets, and capital leasing transaction of all City governmental funds and proprietary funds.
 - b. Capitalization thresholds for asset classifications are as follows:
 - i. Land, Land improvements, and Buildings
 1. Capitalized regardless of costs
 - ii. Works of Art, Historical Treasures
 1. Capitalize if valued at \$1,000 or more
 - iii. Furniture, Fixtures, and Equipment
 1. Capitalized if valued at \$2,000 or more. Although not capitalized for financial statement purposes, and FF&E items valued at \$1,000 but less than \$2,000 will be inventoried. Certain items costing less than \$1,000 may also be inventoried where appropriate for the purpose of safeguarding those items susceptible to theft.
 - iv. Infrastructure (Streets, roads, sidewalks, and utilities)
 1. Capitalize if valued at \$2,000 or more

Capitalization Policy for Fixed Assets (continued)

3. Valuation Methods

a. Purchase or Imminent Domain or Construction

- i. The value of fixed asset acquisitions through outright purchase, imminent domain proceedings, or construction will be the equivalent of the cash price paid plus any incidental costs directly associated with the acquisition transaction. Incidental costs may be, but are not limited to, the following general and administrative overhead expenses for any given project:

1. Appraisal fees
2. Title search
3. Recording fees
4. Environmental testing
5. Document stamps
6. Hazardous waste removal
7. Attorney fees
8. Staff support Costs
9. Court Costs
10. Consultant Fees
11. Survey Costs
12. Design Costs
13. Closing Costs

b. Trade/Exchange

- i. The value of real property acquisitions by trade or exchanges for similar property will be the cost basis of the property owned by the City which is exchanged, plus any incidental costs associated with the trade or exchange.

c. Donations

- i. The value of real property acquisitions from donations will be determined by a fee appraisal, provided the value of the property warrants such appraisal, as prescribed under applicable policies and/or ordinances. If a fee appraisal is not warranted, land value will be assigned as obtained from the current property records of the Union County Property Appraisers Office for the subject parcel. An equivalent amount of incidental costs associated with a purchase proceeding shall be added to the real property donation to determine total value.

d. Force Account Construction

- i. Fixed assets constructed by City personnel will be capitalized and recorded in the same manner as assets purchased or constructed by outside contract.

Population Trends

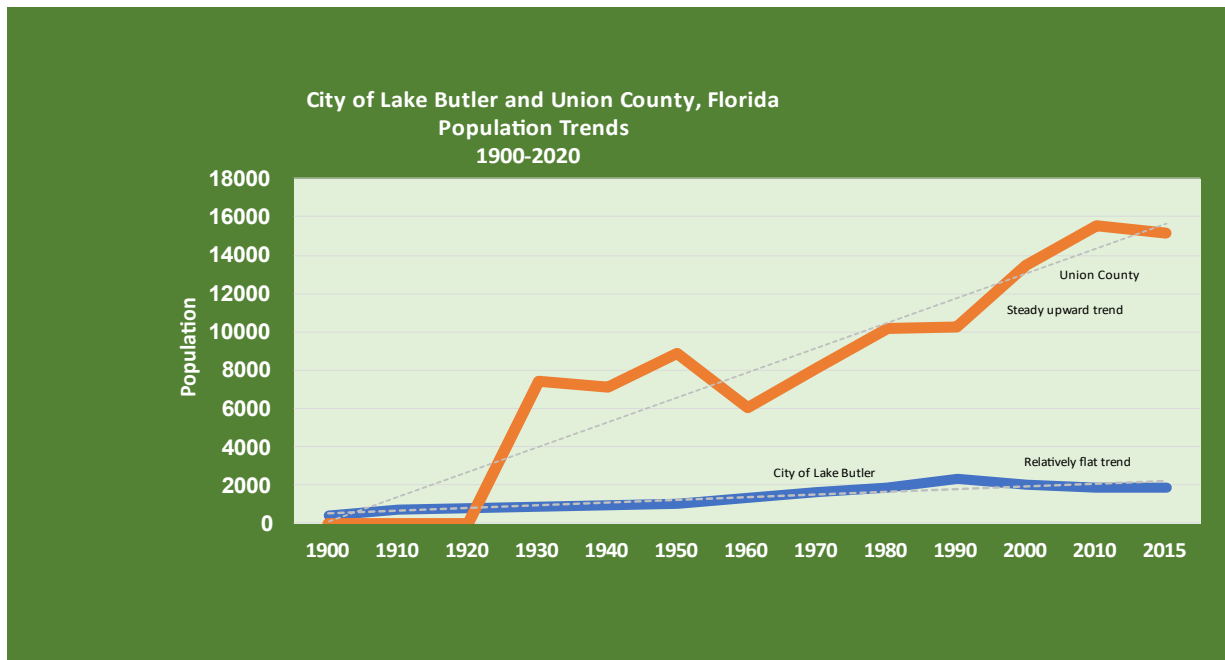
1900- 2020



Year	City of Lake Butler		Union County	
	Population	Percentage Increase/ (Decrease)	Population	Percentage Increase/ (Decrease)
1900	431			
1910	685	58.93%		
1920	756	10.36%		
1930	886	17.20%	7,428	
1940	923	4.18%	7,094	-4.50%
1950	1,040	12.68%	8,906	25.54%
1960	1,311	26.06%	6,043	-32.15%
1970	1,598	21.89%	8,112	34.24%
1980	1,830	14.52%	10,166	25.32%
1990	2,301	25.74%	10,252	0.85%
2000	2,022	-12.13%	13,442	31.12%
2005	1,943	-3.91%		
2010	1,897	-2.37%	15,535	15.57%
2014	1,846	-2.69%		
2018	1,796	-2.71%	15,142	-2.53%
2019	1,796	0.00%	15,142	0.00%
2020	n/a		n/a	

Footnote- Union County was incorporated in 1930 as it split from Bradford County. Union County is the smallest county in Florida

Source: Population US Census and US Decemial Census



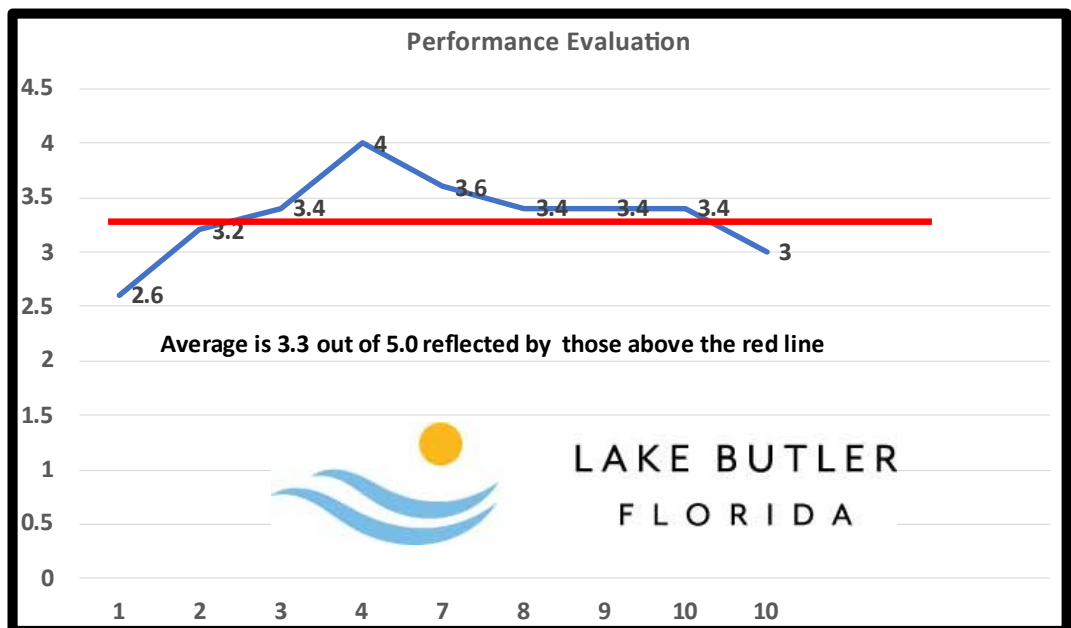


The purpose of the performance for pay plan is three-fold: 1. To encourage excellence in service by tying salary increases to job performance rather than tenure. 2. To reward employees for their efforts and job performance. 3. To remain competitive with other cities/counties regarding the compensation plan.

Performance evaluations for all employees are completed during the month of May, regardless of the anniversary date of an employee's employment. Any approved increase is awarded at the beginning of the fiscal year. There are no set time interval employees can expect to reach the top salary of their range.

Included in the 2021-2022 budget are increases based on performance for which eligible employees are entitled to. New employees who have yet to complete their initial trial periods of employment will not be included. The State of Florida has passed legislation requiring minimum wage to be \$15 per hour in the next five years. Currently the city is at \$11. Compression of pay will be addressed as the pay range will be adjusted accordingly to avoid pay compression.

Salary Range		
Grade	Minimum	Maximum
1	\$22,880	\$26,524
2	\$28,381	\$32,901
3	\$35,204	\$40,811
4	\$49,000	\$56,804
5	\$31,200	\$36,169
6	\$38,723	\$44,891
7	\$48,033	\$55,683
8	\$28,381	\$32,901
9	\$28,381	\$33,583
10	\$66,804	\$77,444
11	\$83,430	\$96,718





**Ten Year Position Summary
2013-2022**

Fiscal Year ending June 30,

<u>Position</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
City Commission- part time	5	5	5	5	5	5	5	5	5	5
City Manager	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Procurement	1	1	1	1	1	1	0	0	0	0
Accounts Receivable Clerk	1	1	1	1	1	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Assistant Dir of Public Works	0	0	0	0	0	0	1	0	0	1
Waste Water Treatment Op	1	1	1	1	1	1	2	2	2	2
Maintenance Worker	3	3	3	3	3	3	2	2	2	2
Parks	1	1	1	1	1	1	1	1	1	1
Streets	1	1	1	1	1	1	2	2	2	2
Total Full Time Employees	13	13	13	13	13	13	13	12	12	13
Full time employees per capita employee per resident	138	138	138	138	138	138	138	150	150	138

City Commission are part-time

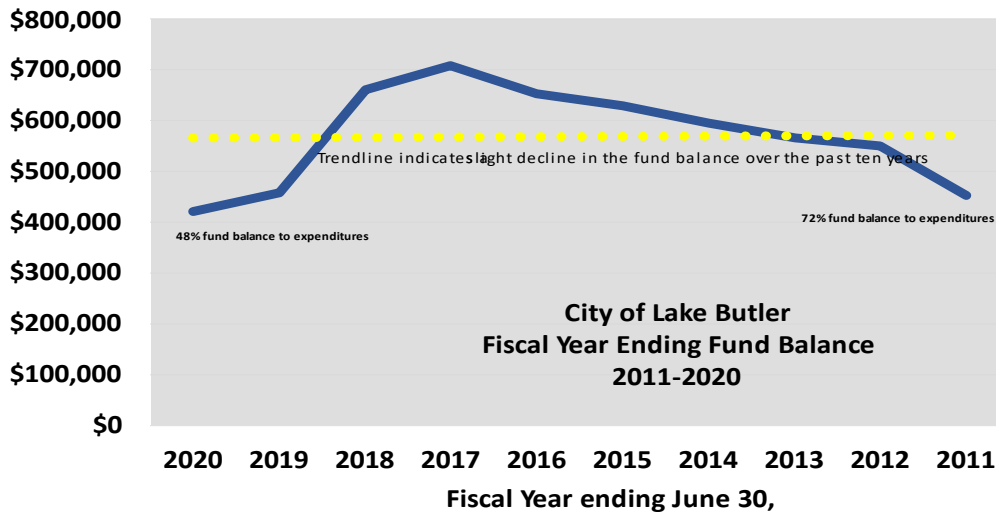




LAKE BUTLER FLORIDA

General Fund Balance - Ten Year History 2013-2022

Fiscal Year	Revenue	Expenditures	Net Change	Fund Balance		Ending Balance Percent of Expenditures
				Beginning	Ending	
2020	\$846,305	\$884,884	(\$38,579)	\$458,915	\$420,338	47.50%
2019	\$911,457	\$1,113,866	(\$202,409)	\$661,325	\$458,916	41.20%
2018	\$853,418	\$900,666	(\$47,248)	\$708,573	\$661,325	73.43%
2017	\$926,200	\$870,830	\$55,370	\$654,349	\$708,573	81.37%
2016	\$823,596	\$798,430	\$25,166	\$629,183	\$654,349	81.95%
2015	\$862,017	\$827,236	\$34,781	\$594,402	\$629,183	76.06%
2014	\$853,223	\$824,227	\$28,996	\$565,406	\$594,402	72.12%
2013	\$823,592	\$807,981	\$15,611	\$549,795	\$565,406	69.98%
2012	\$787,954	\$801,589	(\$13,635)	\$563,430	\$549,795	68.59%
2011	\$694,546	\$786,198	(\$91,652)	\$544,507	\$563,430	71.67%





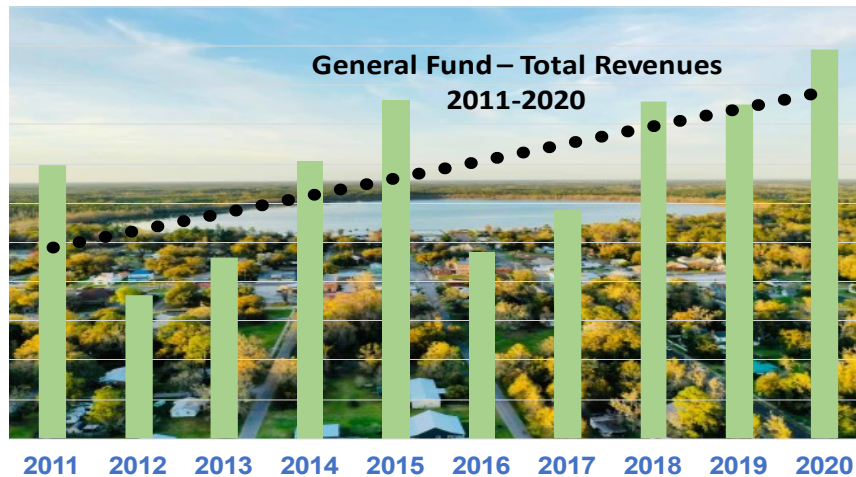
LAKE BUTLER FLORIDA

General Fund Revenues - Ten Year History 2011-2020

Fiscal Year	Ad Valorem	Local Option		Franchise Fee	Utility		Comm.	Total
		Gas Tax	Discretionary		Electric	Gas		
2020	\$81,827	\$38,741	\$120,804	\$123,762	\$35,683	\$2,485	\$75,831	\$479,133
2019	\$78,465	\$39,933	\$117,586	\$132,163	\$36,030	\$2,688	\$58,247	\$465,112
2018	\$77,568	\$42,771	\$115,971	\$130,726	\$36,521	\$3,316	\$59,038	\$465,911
2017	\$66,726	\$40,815	\$110,280	\$132,953	\$34,068	\$2,130	\$51,275	\$438,247
2016	\$66,484	\$35,158	\$102,078	\$129,132	\$33,915	\$2,430	\$58,345	\$427,542
2015	\$69,205	\$34,551	\$102,361	\$132,568	\$34,943	\$2,911	\$89,577	\$466,116
2014	\$64,852	\$32,732	\$91,419	\$132,883	\$34,851	\$3,805	\$90,082	\$450,624
2013	\$63,504	\$32,600	\$86,316	\$121,511	\$31,424	\$4,027	\$86,641	\$426,023
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416,553
2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449,475

Audit format was changed in 2011 and 2012

\$490,000
\$480,000
\$470,000
\$460,000
\$450,000
\$440,000
\$430,000
\$420,000
\$410,000
\$400,000
\$390,000
\$380,000



Audited

For Fiscal Year ended June



**LAKE BUTLER
FLORIDA**

**General Fund Licenses and Permits- Ten year History
2011-2020**

Fiscal Year	Licenses and Permits			Fines		Total
	Occupation	Other	Total	Fines	Total	
2020	\$8,630	\$4,950	\$13,580	\$5,566	\$5,566	\$19,146
2019	\$8,555	\$1,000	\$9,555	\$10,472	\$10,472	\$20,027
2018	\$11,306	\$3,820	\$15,126	\$10,999	\$10,999	\$26,125
2017	\$5,049	\$800	\$5,849	\$2,944	\$2,944	\$8,793
2016	\$10,011	\$1,475	\$11,486	\$0	\$0	\$11,486
2015	\$7,045	\$6,720	\$13,765	\$0	\$0	\$13,765
2014	\$13,465	\$3,031	\$16,496	\$0	\$0	\$16,496
2013	\$8,232	\$6,500	\$14,732	\$0	\$0	\$14,732
2012	\$0	\$0	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$0	\$0	\$0

Audit format was changed in 2011 and 2012

**General Fund Charges for Services- Ten year History
2011-2020**

Fiscal Year	Charges for Services		
	Street Maintenance	Other	Total
2020	\$81,123	\$7,450	\$88,573
2019	\$79,229	\$3,200	\$82,429
2018	\$78,136	\$1,300	\$79,436
2017	\$77,093	\$3,900	\$80,993
2016	\$74,799	\$0	\$74,799
2015	\$70,390	\$0	\$70,390
2014	\$68,356	\$0	\$68,356
2013	\$64,352	\$0	\$64,352
2012	\$0	\$0	\$98,386
2011	\$0	\$0	\$75,390

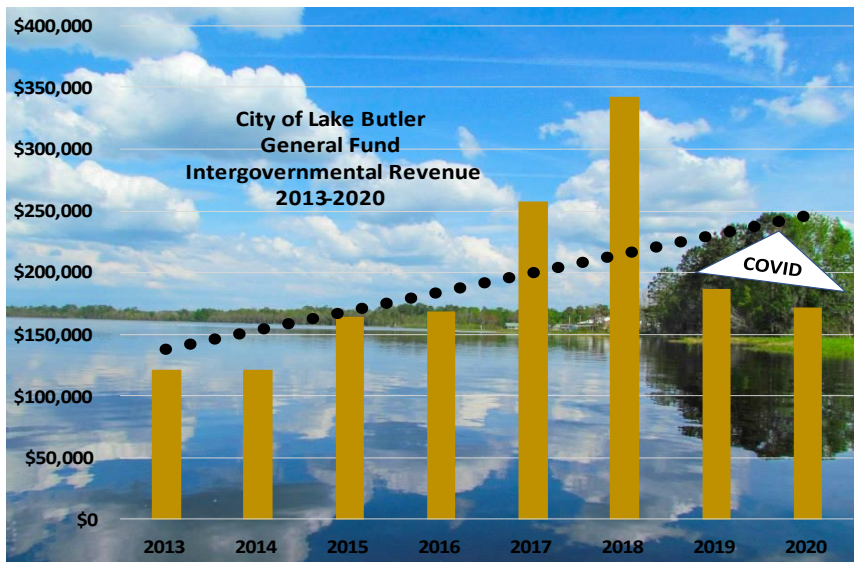


LAKE BUTLER FLORIDA

General Fund Intergovernmental Revenues Ten Year History 2011-2020

Fiscal Year	Intergovernmental							Total
	PILOT	Grant	State Shared	Municipal Gas	Mobile Home Lic.	Alcohol Tax	Local Sales	
2020	\$10,298	\$15,128	\$70,056	\$19,221	\$1,099	\$1,049	\$55,368	\$172,219
2019	\$5,622	\$31,340	\$71,059	\$20,388	\$1,042	\$810	\$56,752	\$187,013
2018	\$0	\$7,874	\$68,541	\$214,720	\$832	\$352	\$50,535	\$342,854
2017	\$10,568	\$110,193	\$64,717	\$20,217	\$1,199	\$352	\$50,678	\$257,924
2016	\$8,499	\$30,144	\$60,720	\$18,896	\$1,008	\$1,269	\$47,716	\$168,252
2015	\$5,172	\$32,290	\$58,742	\$20,510	\$1,017	\$492	\$46,351	\$164,574
2014	\$2,168	\$0	\$57,916	\$21,010	\$887	\$482	\$38,986	\$121,449
2013	\$3,411	\$0	\$59,309	\$19,821	\$1,076	\$471	\$37,510	\$121,598
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Audit format was changed in 2011 and 2012





**LAKE BUTLER
FLORIDA**

**General Fund Miscellaneous Revenues
Ten Year History
2011-2020**

Fiscal Year	Miscellaneous						Other Financing Sources	
	Interest Income	Community Center	Other Rentals	Special Events	Other	Total	Enterprise	Total
2020	\$457	\$15,099	\$14,570	\$5,035	\$6,776	\$41,937	\$45,297	\$45,297
2019	\$654	\$13,788	\$14,638	\$0	\$105,796	\$134,876	\$19,000	\$19,000
2018	\$687	\$18,503	\$16,062	\$0	\$22,033	\$57,285	\$78,107	\$78,107
2017	\$558	\$19,368	\$10,841	\$0	\$20,276	\$51,043	\$89,000	\$89,000
2016	\$731	\$19,141	\$12,637	\$0	\$10,338	\$42,847	\$98,670	\$98,670
2015	\$5,172	\$32,290	\$58,742	\$0	\$1,017	\$97,221	\$107,287	\$107,287
2014	\$597	\$17,276	\$7,550	\$0	\$18,448	\$43,871	\$152,427	\$152,427
2013	\$674	\$17,062	\$1,975	\$0	\$12,403	\$32,114	\$164,683	\$164,683
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$135,465	\$135,465
2011	\$0	\$0	\$0	\$0	\$0	\$0	\$138,135	\$138,135

Audit format was changed in 2011 and 2012

Millage Tax Rates

Fiscal Year	Millage Tax Rates						City Percentage of Total Taxes Levied
	City	County	Schools	Water Mgt District	Library	Total	
2020	2.75	10	6.081	0.3696	0.5	19.7006	13.9590%
2019	2.75	10	6.631	0.384	0.5	20.265	13.5702%
2018	2.75	10	6.631	0.3948	0.5	20.2758	13.5630%
2017	2.75	10	6.631	0.4027	0.5	20.2837	13.5577%
2016	2.3547	10	6.88	0.4093	0.5	20.144	11.6893%
2015	2.3302	10	7.18	0.4104	0.5	20.4206	11.4110%
2014	2.2547	10	7.3669	0.4141	0.5	20.5357	10.9794%
2013	2.2599	10	7.595	0.4143	0.5	20.7692	10.8810%



**LAKE BUTLER
FLORIDA**

**General Fund General Government Expenditures
Ten Year History
2011-2020**

Fiscal Year	General Government Administration						Public Safety		
	City						Sheriff & Fire	Crossing	
	Legislative	Manager	Finance	Legal	Other	Total		Guards	Total
2020	\$67,482	\$105,766	\$137,730	\$19,536	\$15,418	\$345,932	\$77,305	\$17,146	\$94,451
2019	\$85,496	\$131,995	\$246,071	\$11,563	\$25,597	\$500,722	\$96,322	\$20,228	\$116,550
2018	\$75,194	\$145,844	\$115,917	\$16,075	\$16,042	\$369,072	\$100,944	\$17,878	\$118,822
2017	\$79,549	\$108,310	\$110,201	\$13,650	\$8,815	\$320,525	\$100,546	\$19,506	\$120,052
2016	\$81,769	\$109,996	\$100,411	\$13,950	\$23,529	\$329,655	\$89,981	\$19,406	\$109,387
2015	\$114,051	\$112,281	\$119,525	\$29,881	\$23,967	\$399,705	\$87,799	\$18,718	\$106,517
2014	\$69,984	\$126,780	\$127,358	\$18,403	\$28,874	\$371,399	\$102,059	\$18,691	\$120,750
2013	\$75,576	\$107,161	\$136,036	\$26,507	\$24,453	\$369,733	\$94,870	\$18,179	\$113,049
2012	\$0	\$0	\$0	\$0	\$0	\$381,183	\$0	\$0	\$112,836
2011	\$0	\$0	\$0	\$0	\$0	\$253,584	\$0	\$0	\$113,494

Audit format was changed in 2011 and 2012

Fiscal Year	Other				Total
	Public Works	Animal Mosquito Control	Recreation		
2020	\$275,075	\$15,888	\$153,538		\$444,501
2019	\$327,051	\$12,782	\$156,761		\$496,594
2018	\$241,301	\$8,502	\$162,969		\$412,772
2017	\$195,555	\$10,622	\$224,076		\$430,253
2016	\$181,031	\$10,899	\$167,458		\$359,388
2015	\$171,870	\$6,810	\$142,334		\$321,014
2014	\$187,334	\$10,046	\$134,698		\$332,078
2013	\$175,420	\$21,052	\$128,727		\$325,199
2012	\$192,380	\$17,704	\$111,670		\$321,754
2011	\$175,256	\$8,950	\$107,315		\$291,521



LAKE BUTLER FLORIDA

General Fund Expenditures- Major Category Ten Year History 2011-2020

General Fund Expenditures by Major Categories

Fiscal Year	General Government	Public Safety	Other	Total
2020	\$345,932	\$94,451	\$444,501	\$884,884
2019	\$500,722	\$116,550	\$496,594	\$1,113,866
2018	\$369,072	\$118,822	\$412,772	\$900,666
2017	\$320,525	\$120,052	\$430,253	\$870,830
2016	\$329,655	\$109,387	\$359,388	\$798,430
2015	\$399,705	\$106,517	\$321,014	\$827,236
2014	\$371,399	\$120,750	\$332,078	\$824,227
2013	\$369,733	\$113,049	\$325,199	\$807,981
2012	\$381,183	\$112,836	\$321,754	\$815,773
2011	\$253,584	\$113,494	\$291,521	\$658,599

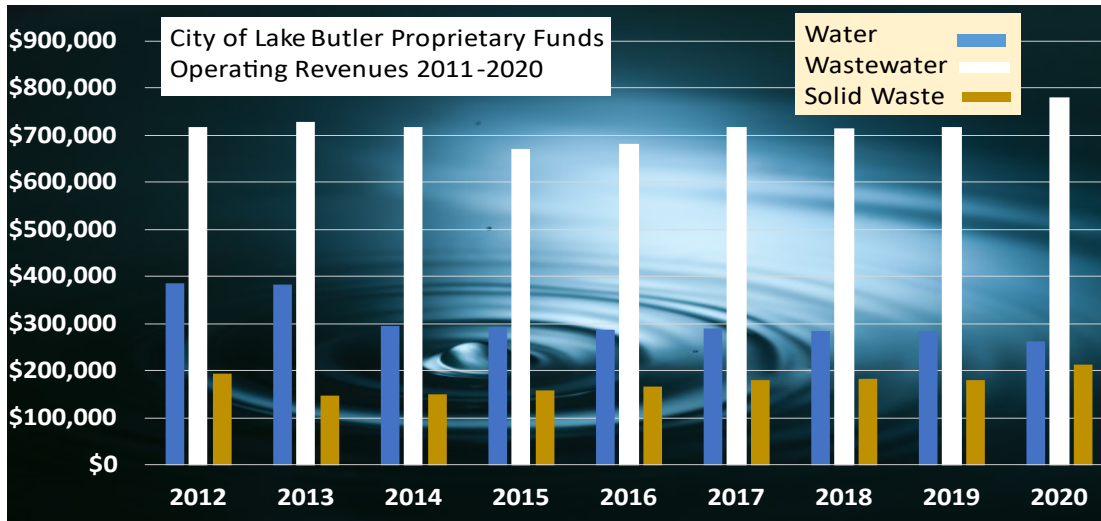




LAKE BUTLER FLORIDA

Proprietary Funds- Operating Revenues Ten Year History 2011-2020

Fiscal Year	Operating Revenues				
	Water	Wastewater	Solid Waste	Other	Total
2020	\$260,768	\$780,130	\$212,743	\$1,030	\$1,254,671
2019	\$284,502	\$715,680	\$180,747	\$19,861	\$1,200,790
2018	\$282,970	\$714,564	\$183,212	\$12,387	\$1,193,133
2017	\$289,110	\$715,680	\$180,747	\$21,378	\$1,206,915
2016	\$285,991	\$680,022	\$166,054	\$8,518	\$1,140,585
2015	\$290,914	\$670,759	\$158,455	\$8,717	\$1,128,845
2014	\$294,816	\$716,038	\$150,291	\$6,809	\$1,167,954
2013	\$382,451	\$727,748	\$146,867	\$2,568	\$1,259,634
2012	\$384,604	\$716,310	\$192,751	\$4,174	\$1,297,839
2011	\$304,336	\$735,995	\$157,053	\$12,434	\$1,209,818





**LAKE BUTLER
FLORIDA**

**Proprietary Funds- Operating Expenses
Ten Year History
2011-2020**

Fiscal Year	Operating Expenses Water				Operating Expenses Wastewater			
	Salaries	Operating	Depreciation		Salaries	Operating	Depreciation	
			Amortization	Total			Amortization	Total
2020	\$175,344	\$236,469	\$102,830	\$516,663	\$124,598	\$299,464	\$288,428	\$712,490
2019	\$159,437	\$185,164	\$0	\$346,620	\$170,022	\$326,578	\$39,193	\$535,793
2018	\$163,975	\$174,953	\$0	\$340,946	\$189,865	\$352,195	\$42,153	\$584,213
2017	\$161,477	\$194,470	\$0	\$357,964	\$185,986	\$334,462	\$44,756	\$565,204
2016	\$149,849	\$174,551	\$0	\$326,416	\$196,894	\$435,377	\$50,494	\$682,765
2015	\$148,216	\$176,888	\$0	\$327,119	\$173,431	\$501,834	\$54,463	\$729,728
2014	\$132,847	\$189,607	\$0	\$324,468	\$189,588	\$509,822	\$58,560	\$757,970
2013	\$151,631	\$192,955	\$0	\$346,599	\$201,749	\$511,148	\$62,194	\$775,091
2012	\$162,573	\$91,913	\$0	\$256,498	\$206,536	\$614,884	\$67,034	\$888,454
2011	\$185,178	\$127,860	\$0	\$315,049	\$173,235	\$603,742	\$69,328	\$846,305

Fiscal Year	Operating Expenses Solid Waste				Operating Expenses Total Proprietary Funds			
	Salaries	Operating	Depreciation		Salaries	Operating	Depreciation	
			Amortization	Total			Amortization	Total
2020	\$38,911	\$167,615	\$11,982	\$218,508	\$338,853	\$772,402	\$494,088	\$1,605,343
2019	\$0	\$139,932		\$139,932	\$329,459	\$696,906	\$39,193	\$1,065,558
2018	\$0	\$148,075		\$148,075	\$353,840	\$702,101	\$42,153	\$1,098,094
2017	\$0	\$130,312		\$130,312	\$347,463	\$723,402	\$44,756	\$1,115,621
2016	\$0	\$149,580		\$149,580	\$346,743	\$784,479	\$50,494	\$1,181,716
2015	\$0	\$119,721		\$119,721	\$321,647	\$855,610	\$54,463	\$1,231,720
2014	\$0	\$138,719		\$138,719	\$322,435	\$889,036	\$58,560	\$1,270,031
2013	\$0	\$124,850		\$124,850	\$353,380	\$897,058	\$62,194	\$1,312,632
2012	\$0	\$116,461		\$116,461	\$369,109	\$798,710	\$67,034	\$1,234,853
2011	\$0	\$132,080		\$132,080	\$358,413	\$859,462	\$69,328	\$1,287,203



The City of Lake Butler is named after Robert Butler, who was an American military officer and acting governor of East Florida between 10 Jul 1821 and 11 Jul 1821, after Florida was ceded to the United States by Spain.

Robert Butler was born in 1786. In his youth, he joined the U.S. Army, attaining the ranks of colonel and commander. Shortly after the death of his father Thomas Butler, Robert Butler and his siblings became wards of future president Andrew Jackson. He was a graduate of West Point and later served with distinction in the War of 1812. He served in the Battle of New Orleans as Jackson's adjutant.

Later, as the representative of Jackson, he received the surrender of East Florida at St. Augustine, from the Spanish governor, José María Coppinger. Mr. Butler was named acting Governor of East Florida on 10 July 1821; but he was in charge for only two days, until the arrival of John R. Bell.

He was later appointed as the first surveyor general of the territory of Florida and settled on a plantation near Lake Jackson located to the north of Tallahassee. Robert Butler died in 1860. He is the namesake of the City of Lake Butler, Florida.

The City of Lake Butler was incorporated in 1893, 126 years ago. Lake Butler is in the triangle of the major cities of Jacksonville, Gainesville, and Lake City. As a small rural agricultural community, it is the county seat for Union County. The current population of 1,800 has been declining since 2000 when the peak was 2,300 residents in the City. All the public safety for the City - police, fire, and emergency management - is being handled by the County. The major business is timber, agriculture, and trucking.

Education is outstanding in Lake Butler. With the proximity to the University of Florida and several other colleges and universities the graduates of the high school have many options to continue their education.

Interesting facts – Lake Butler does not have a hotel or motel for weary travelers.

Driving distance to

Jacksonville	52 minutes
Tallahassee	2 hours
Orlando	2 hours 25 minutes
Tampa	2 hours
Gainesville	30 minutes
Miami	5 hours 40 minutes
St. Augustine	1 hour 34 minutes
Dayton Beach	2 hours 15 minutes
Ft. Myers	4 hours 30 minutes
Key West	6 hours





Union County History of which the City of Lake Butler is the County Seat

Union County, established on October 1, 1921, is the smallest of Florida's 67 counties. Its 245 square miles are bounded by Baker County on the north and by the natural boundaries of Olustee Creek, the Santa Fe River and the New River. Once occupied by the Timucuan Indians, this area was a part of the Spanish Florida colony ceded to the United States in 1821. Early settlements centered around Providence, a stage stopover, and Worthington Springs on the Santa Fe River, which were protected by military posts at Fort Ward and Fort Call during the Second Seminole War (1835-1842), while Fort Crabb secured the area north of Lake Butler. Cattle, lumber, and sea island cotton provided a basis for economic development, and in 1859, the town of Lake Butler was established as the county seat of the newly created New River County (later Bradford County in 1861). The lake and town were named after Colonel Robert Butler, the first Surveyor General of the Florida Territory. Growth and prosperity in the area were forestalled by the Civil War, and then hampered by the lack of adequate transportation facilities. But by 1890, the Georgia Southern and Florida Railroad had crossed the county, with depots at Lake Butler and Guilford. Lake Butler prospered and was incorporated as a city in 1893. The Jacksonville and Southwestern Railroad (later a branch of the Atlantic Coast Line) was completed in 1899, serving Raiford, Johnstown, Lake Butler, Danville, Dukes and Worthington Springs. Cattle, dairy and food crop production expanded after the boll weevil struck the cotton fields in 1918. Raiford was the center of lumber and naval stores operations, while Worthington Springs became a popular resort noted for its health-giving waters, and in 1913, a state prison farm established near Raiford provided additional economic stimulation and diversity to the local economy. By 1920, the demand for division of



the area from Bradford County had peaked and on May 20, 1921, the State Legislature created Union County, from that portion west of the New River. The name Union was chosen to reflect unity. With a population of more than 10,000, Union County has retained its rural character. Forest products and agriculture continue to provide its economic base, supplemented by the state prisons, light manufacturing, and the trucking industries that have replaced the railroads as its transportation link with the nation.



Unemployment Rate: 3.2%
 Poverty Rate 24.7%
 High School Graduation Rate 81% "A" ranked
 Population 1,897
 Land area 2.27 square miles
 Square Acres 1,100.8 of which 179.2 acres are non-taxable or 16.1%

Caucasian
 African American
 Other

1,358
 522
 17

71.59%
 27.52%
 0.89%

Median Household Income \$27,763
 Per Capita Income \$13,687
 Median House Property Value \$79,000

Union County Library
 40,000 books in a 9,000 sq
 ft building

Housing Stock

Owner Occupied Homes 332
 Rental Units 474

Climate –
 Summer – July high is around 92 degrees
 Winter – January low is around 41 degrees

Ages

0-20	624	33%
20-40	471	25%
40-60	493	26%
60-above	309	16%

Climate

Summer- July high is around 92 degrees; Winter- January low is 41

Sperling's Comfort Index is 73 out of 100. A higher score indicates a more comfortable year-round climate. The U.S. average is 54. Lake Butler gets precipitation, on average of 117 days per year. 0 inches of snow and an average of 53 inches of rain in a year. There are 221 sunny days per year in Lake Butler or 60% of the year it is sunny and pleasant. The national average of sunny days is 205. Lake Butler is 123 feet above sea level.

Economy

Unemployment rate is 3.2% which is below the national average of 3.9%. Lake Butler has seen a job market increase of 0.4% in the past year. Future job growth over the next ten years is predicted to be 34.8%, which is higher than the nation average of 33.5%. Sales tax rate is 7% which is lower than the national average of 7.3%. The local income tax is 0% while the national average is 4.6%. The average per capita income of a Lake Butler resident is \$13,687 per year compared to the national average of \$31,177 per year. The Median household income of a Lake Butler resident is \$48,045 per year compared to the national average of \$70,850.

Cost of Living

The cost of living indices are based on a U.S. average of 100. An amount below 100 means Lake Butler is cheaper than the U.S. average. A cost of living index above 100 means Lake Butler is more expensive. Lake Butler Overall Cost of Living Index is 81.3. Housing is the biggest factor in the cost of living. The median home price in Lake Butler is \$113,900 while the average in Florida is \$225,200 and in the U.S. is \$219,700. Groceries at 108.8 and health care at 130.3 are well above the State and National averages.

Interesting facts and people

Jay North – star of the former hit television show “Dennis the Menace” lives in Lake Butler.



Gerard Warren – Owner of the Simmer Down restaurant in Lake Butler. He was an eleven-year National Football League veteran defensive end. He played for the New England Patriots 2010-2011, Oakland Raiders 2009-2007, Denver Broncos 2005-2006, Cleveland Browns 2001-2004 and accumulated 335 tackles, 36 sacks and 7 forced fumbles. A graduate of the University of Florida and Union County High School. Nickname: Big Money.



C.J. Spiller, Jr. – a graduate of Union County High School in Lake Butler that received a football scholarship from Clemson and became a unanimous All-American selection. He was drafted by the Buffalo Bills ninth overall in the 2010 NFL draft. As a running back he played for Buffalo Bills 2010-2014, New Orleans Saints 2015, Seattle Seahawks 2015, New York Jets 2016, and Kansas City Chiefs 2017. He currently is a free agent.



Jack Montpetit – invented the spigot freeze preventor was developed primarily to help prevent water systems from freezing and to help conserve water. The device attaches to the outdoor spigot and flows at ½ gallon per hour and makes it ideal also for watering trees, shrubs, and flowers. Montpetit Enterprises, Inc. is based in Lake Butler.



Dean Elixson – invented the Go Daddy Custom Hybrid Lures for fishing which are sold nationally.

Biking and Walking Trail – Lake Butler is the trailhead for the Palatka-Lake Butler State trail. As part of the Florida trail system, it runs from the Florida Everglades in the South to the Panhandle of the West on the Gulf of Mexico while stretching with more than 1,400 miles of scenic beauty.



One hour to the east is the Atlantic Ocean, one hour to the West is the Gulf of Mexico, one hour to the South is Disney World, one hour to the North is the Georgia-Florida line.

Prichett Trucking –



southeast leader in transportation solutions.

Spires IGA Market - The longest serving retail business in Lake Butler is Spires Market. Starting in 1890 by George (GW) and Zona Spires it was built beside the railroad. The train would stop in front of the



store, pick up grocery order, and bring back the supplies the next week. Farmers would even come to town and barter their eggs and chickens for groceries, and the store would keep them in a pen outside to sell dressed or undressed. In 1961 the store became part of the IGA group. In 1972, Tommy and Nancy Spires began managing the store after he left coaching in Ocala. As the family was celebrating the 100th anniversary a fire destroyed the store. It was rebuilt on the same location as a 12,000 sq. ft store. In 2010, Mike and Sharlene Spires is moving the legacy as they

have introduced more locally grown and organic produce to support the local farmers. For four generations, this family has catered to the community and the customer base.

Family of Sheriff's – The Whitehead family have been the “Dean of the Sheriffs” in the State of Florida. Sheriff John Whitehead served for 32 years, his son Jerry Whitehead followed him and served as Sheriff for 29 years, and John’s grandson Brad followed his father and is the current serving Sheriff and has held the office for 6 years. In total this family has protected the City of Lake Butler and Union County for over 67 years. An amazing legacy for this community.

Sheriff Whitehead passes baton to son

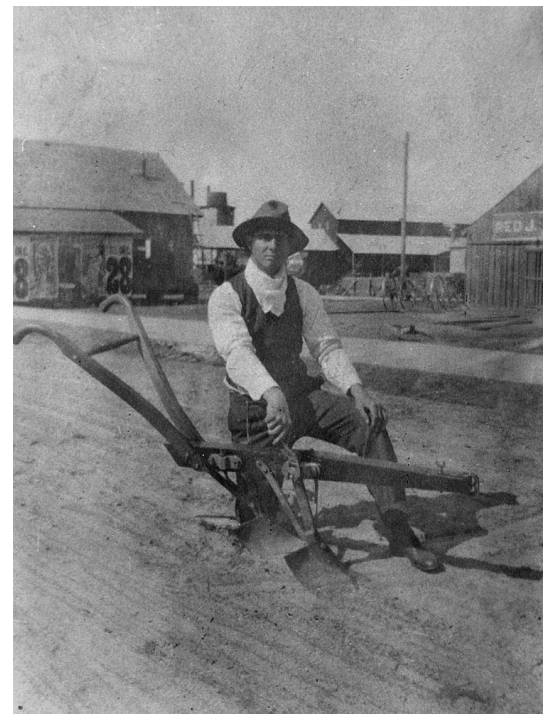
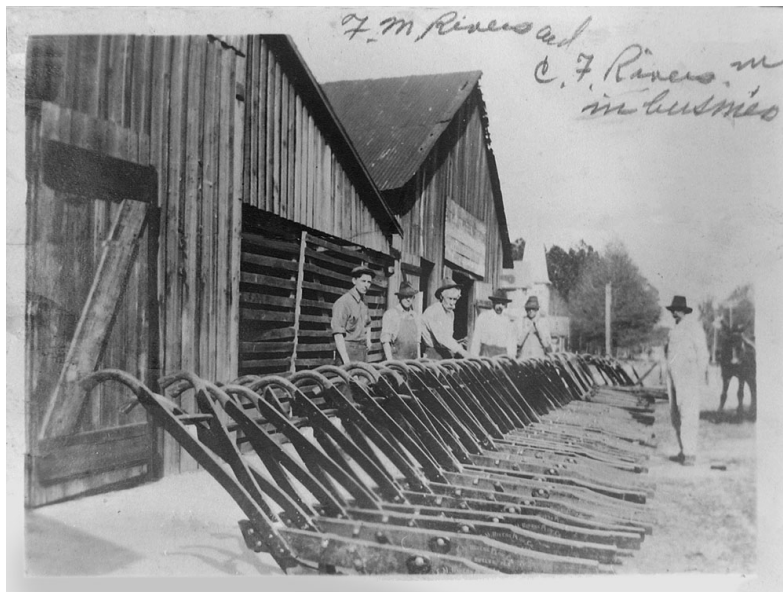
The Associated Press
LAKE BUTLER — For 32 years, Sheriff John Whitehead has been the law west of the New River in Union County.
 But last week he handed his well-worn leather wallet, its five-star badge and his office to a new sheriff — his youngest son, Jerry.
 At his retirement, Whitehead had been in office longer than any other sheriff in Florida, and the younger Whitehead said his father will always be “The Sheriff” to many of the county residents.
 Jerry Whitehead even has that problem.

“Where’s the sheriff? The retired sheriff, I mean,” said the son, looking around for his father after the swearing-in ceremonies.
 The elder Whitehead is a legend in these parts, as is the family’s annual barbeque at the Whitehead ranch. It attracts hundreds of people, ranging from governors to politicians to local folks, and is held as the curtain call to the University of Florida homecoming each October.
 The new sheriff promises he will provide the same services his father did, from investigating crime to giving advice on how to quiet barking dogs.

His mother, Vivian, who has served as county jail chef for 32 years, will continue doing that job.
 Jerry Whitehead, who was a repairman at Florida Hydrocarbons near Brooker before his election, said becoming sheriff fulfilled a life-long dream.
 “My father was sheriff when I was born. We lived in the jail. When they brought me home from the hospital, that’s where they took me. I lived in the jail until I was 16 years old.
 “As a kid, you like the excitement. If the radio blared at night, you got up

See WHITEHEAD on page 2C

F.M. Rivers – founded the Rivers Hardware Store in 1880 and it continued to operate until it burned in 1985. Rivers attained fame by manufacturing his own invention, the Rivers “double stock” plow, which was popularly used all over Florida and the South. The business was passed on to C.F. Rivers and then to Wilson Rivers, who still lives in Union County.



City of Lake Butler, Florida
Office of Economic and Demographic Research
For the fiscal years ending June 30,

Chapter 2019-56, Laws of Florida requires city budget officers
to submit to the Office of Economic and Demographic Research
specific information regarding the budget and economic status

	Budget		Actual Expenditures			
	2021	2020	2019	2018	2017	2016
<u>Total Government Spending</u>						
General Government	\$311,000	\$349,600	\$524,462	\$384,883	\$349,251	\$352,205
Public Safety	\$115,700	\$102,900	\$156,530	\$150,770	\$152,076	\$148,833
Physical Environment	\$0	\$0	\$0	\$0	\$0	\$103
Transportation	\$0	\$0	\$341,892	\$264,549	\$209,938	\$191,156
Economic Environment	\$1,164,171	\$1,444,800	\$1,021,089	\$1,071,980	\$1,073,990	\$1,199,846
Human Services	\$11,800	\$13,000	\$12,965	\$8,685	\$10,843	\$10,899
Culture/Recreation	\$167,800	\$179,700	\$702,635	\$210,368	\$162,463	\$191,431
Other Uses/ Non-operating	\$0	\$21,000	\$0	\$0	\$0	\$0
Court Related	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,770,471	\$2,111,000	\$2,759,573	\$2,091,235	\$1,958,561	\$2,094,473
<u>Total Debt</u>						
General Obligation Debt	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Fund Debt	\$745,000	\$777,000	\$807,000	\$871,000	\$933,000	\$1,031,958
Special Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$745,000	\$777,000	\$807,000	\$871,000	\$933,000	\$1,031,958
Total Spending	\$2,515,471	\$2,888,000	\$3,566,573	\$2,962,235	\$2,891,561	\$3,126,431
<u>Full-time employees 2020-2021</u>						
Salaries	\$467,927		\$54,375			
Fringe Benefits	\$216,164		\$16,371			
Total Salaries & Benefits	\$684,091		\$70,746			
Number of employees	13		5			
Average Salary	\$35,994		\$10,875			
Percent of budget spent on employees salaries and benefits	38.64%		4.00%			
<u>Population</u>	1,853	1,853	1,853	1,853	1,831	1,853
Median income within <u>Union County</u>		\$37,460	63 out of 67 Florida Counties			
Per Resident Spending						
Total Government	\$955	\$1,139	\$1,489	\$1,129	\$1,070	\$1,130
Total Debt	\$402	\$419	\$436	\$470	\$510	\$557
Number of special taxing districts in city	3	3	3	3	3	3

Brief biographical sketch of Administrative leadership

Dale M. Walker, City Manager

Mr. Walker accepted the position as City Manager of Lake Butler in February of 2018. Before coming to Florida, he was the County Manager in Georgia. He has been a Chief Administrative Officer, Chief Financial Officer, and City/County Manager for cities in Georgia, Virginia, Michigan and Washington D.C. He is a Credential Manager (CM), Certified Governmental Finance Manager (CGFM), and has a Certificate of Achievement in Public Policy Planning (CAPP). He is a member of Marquis Who's Who in America. Mr. Walker is also a national budget reviewer for the Government Finance Officers Association of the United States and Canada. He holds an MBA in finance from Central Michigan University and an accounting degree from Ferris State University. He is a member of the International and Florida City/County Managers Association, as well as the Government Finance Officers Association of the United States and Canada as well as the Florida Chapter. Mr. Walker also has memberships in the Association of Governmental Accountants, the Society of Human Resource Management, National Institute for Public Procurement, and the Rotary Club. He is a board member of the North Florida Tourism Task Force as well as an adjunct professor of business at Florida Gateway College. He has recently completed the High Performance Leadership course conducted by the Professional Development Academy.



Mike Cotter, Deputy City Manager and Director of Finance

Mr. Cotter is an experienced Chief Financial Officer and is new to the City of Lake Butler. Mike brings experience in financial planning and analysis as well as strategic planning. Mr. Cotter comes from the private sector with a national banking corporation and holds an MBA degree in finance from Fordham and a bachelor's degree from Manhattan College in New York.

Cody Douglas, Director of Public Works

Mr. Douglas started his career with the City of Lake Butler in 2008 as a maintenance worker. He was the Assistant Public Works Director for the past few years and became the Director in 2019. Cody has a complete understanding of the operations of the city as he has moved up the ranks. He also is a certified through the Florida Animal Control Association and the Department of Corrections. Supervising eight employees who in turn supervise 26 inmates is a challenging opportunity.



City of Lake Butler
Traffic Counts
2021



LAKE BUTLER
FLORIDA

	2020 Daily Traffic Counts per Department of	2021 day by the Florida Transportation	Growth Percent
West Main Street	4,000	4,300	7.50%
East Main Street	4,800	6,200	29.17%
State Road 121 North	6,300	6,600	4.76%
State Road 121 South	5,900	6,100	3.39%
State Road 238 West	2,900	3,000	3.45%
State Road 231 South	3,900	4,300	10.26%
North East 3rd Street	<u>400</u>	<u>500</u>	<u>25.00%</u>
Total Per Day	28,200	31,000	9.93%

Source: Florida Department of Transportation

City of Lake Butler
Top Ten City Taxpayers
2020

<u>Taxpayer</u>	<u>Taxable Value</u>	<u>Total Tax</u>	<u>City Tax</u>	<u>City Taxes Paid as Percentage Total Taxes</u>
CVS Pharmacy	\$1,989,514	\$39,650	\$5,517	13.91%
Community State Bank (TD)	\$575,000	\$15,052	\$2,101	13.96%
Lake Butler Apartments	\$722,415	\$14,475	\$2,021	13.96%
Hardees	\$583,337	\$11,724	\$1,637	13.96%
Forest Park Apartments	\$585,025	\$11,525	\$1,609	13.96%
Dollar General	\$434,749	\$8,658	\$1,209	13.96%
Perez Enterprises	\$410,038	\$8,117	\$1,133	13.96%
Community State Bank	\$362,614	\$7,272	\$1,015	13.96%
Spires IGA	\$349,445	\$6,829	\$953	13.96%
Martha & Mark Lloyd	\$360,700	\$6,374	\$869	13.63%
	<u>\$6,372,837</u>	<u>\$129,676</u>	<u>\$18,062</u>	<u>13.93%</u>

Source: Union County Appraiser

City of Lake Butler
 Top Ten Tax-Exempt Appraised Values
 2021



LAKE BUTLER
 FLORIDA

<u>Taxpayer</u>	<u>Appraised Value</u>
Union County School Board	\$7,818,147
Union County	\$3,019,364
Union County Housing Authority	\$2,341,390
City of Lake Butler	\$2,182,520
First Baptist Church	\$797,305
First Christian Church	\$751,385
Victory Christian Center	\$599,907
Church of Christ	\$372,828
Trinity Baptist Church	\$343,103
Church of God by Faith	\$178,373
	<hr/>
	\$18,404,322

Source: Union County Appraiser

City of Lake Butler
 Top Ten Employers
 2020

<u>Employer</u>	<u>Number of employees</u>
Union County School Board	364
Union County	102
Spires IGA	50
Hardess	45
Little Rainbow Learning	31
Laredos Mexican Resturant	13
City of Lake Butler	13
Dollar General	6
Hungry Howies	7
Badcocks Home Furnishing	5



Utility Rates

Fees

Solid Waste \$13.13

Water Rates per 1,000 gallons

Base Rate	\$13.90
0-5,000	\$2.50
5,001-10,000	\$2.80
10,001-15,000	\$3.10
15,001-20,000	\$3.40
20,001-25,000	\$3.70
25,000- up	\$4.10

Wastewater Rates per 1,000 gallons

Base Rate	\$23.39
0-5,000	\$2.45
5,001-10,000	\$2.80
10,001-15,000	\$3.10
15,001-20,000	\$3.40
20,001-25,000	\$3.60
25,000- up	\$3.75

Utility Other Charges

Initial deposit	\$150.00
Late fee	\$35.00
After hours restoration of service	\$50.00
Return NSF check	\$40.00
Wastewater capacity/ hook-up	\$1,400.00
Water capacity/hook-up	\$800.00
Water irrigation connection	\$500.00
Outside the city limits	125% of the above rates

Planning and Zoning

Plat Review - Less than 6 lots	\$600.00	plus costs
Plat Review - Greater than 6 lots	\$1,000.00	plus costs
Site Development Review -0 to 2,500 sq ft	\$600.00	plus costs
Site Development Review -2,500-5,000 sq ft	\$500.00	plus costs
Site Development Review -5,001 to 15,000 sq ft	\$800.00	plus costs
Site Development Review -15,001 sq ft and up	\$900.00	plus costs

City of Lake Butler, Florida
 Rates and Fees
 October 1, 2021 - September 30, 2022



LAKE BUTLER
 F L O R I D A

Planning and Zoning

LDR Amendment with Zoning - 10 acres or less	\$1,200.00 plus costs
LDR Amendment with Zoning - 10 acres or greater	\$1,800.00 plus costs
Comprehensive Plan Amendment with future land use maps	
10 acres or less	\$1,200.00 plus costs
10 acres or greater	\$1,800.00 plus costs
Sign Permit - single	\$200.00 plus costs
Sign Permit - multiple	\$400.00 plus costs
Other	
Mobile Home Zoning compliance	\$200.00
House site built zoning permit	\$200.00
Parcel split	\$500.00 plus costs
Variance request	\$500.00 plus costs
Special exception	\$500.00 plus costs
Direct regional impact	\$5,000.00
Appeal to Commission from Planning and Zoning	\$200.00
Non-conforming use	\$500.00
Special permits	\$500.00
LDR text amendment	\$600.00
Temporary use permit -LDR	\$200.00
Temporary use permit -Planning and Zoning	\$200.00

Rentals

Fees

Townsend Green Building

1/2 day Monday-Friday	\$186.00
Full day -Sunday	\$250.00
Full day - Monday - Thursday	\$225.00
Full day - Friday	\$250.00
Full day - Saturday	\$300.00

Partial exemptions rates are available at \$100 for Department of Ccorrections, Masonic Lodge, University of Florida Extension Office, Sout Troops, Union County Schools, Union County government, local service clubs when engaged in charitable fundraising, and other 501C3 organizations which benefit the City or County

City of Lake Butler, Florida
 Rates and Fees
 October 1, 2021 - September 30, 2022



LAKE BUTLER
 F L O R I D A

Rentals

Fees

Hal Y. Maines Community Center

1/2 day Monday-Friday	\$200.00
Full day -Sunday	\$275.00
Full day - Monday - Thursday	\$225.00
Full day - Friday	\$275.00
Full day - Saturday	\$280.00

Partial exemptions rates are available at \$100 for Department of Ccorrections, Masonic Lodge, University of Florida Extension Office, Sout Troops, Union County Schools, Union County government, local service clubs when engaged in charitable fundraising, and other 501C3 organizations which benefit the City or County

Other Rental - Community Center and Townsend

Key deposit	\$50.00
Cleaning deposit	\$50.00
Employee rental rate	\$50.00
Lake Butler Social Club	\$200.00

Miscellaneous Fees

RMC-Wastewater minimum	\$19,880.00
Notary Fee	\$20.00
Lien Serarch Fee	\$20.00
Public records request - per one sided page	\$0.20
Public records certification statement	\$5.00
Cemetery lot - single	\$550.00

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Introduction

The City of Lake Butler has developed an economic strategic plan that will continually change as it adapts the needs and desires of the community. The goals and objectives represent the outcome of discussions by the City Commission, three public hearings involving the public, and a touring work session with the Department of Economic Opportunity. The City Commission will continue to review these goals and objectives as they strive to promote the City as a highly desired place to live, raise a family, and to do business. From the results of the various discussions, the City Commission and the Department of Economic Opportunity has formulated those desired outcomes into five global and specific goals that directly relate to the mission and vision statements of the City: community of choice; value of economic opportunity; enhanced community amenities; maximize opportunities for social and economic development; attractive, sustainable, and secure environment.

The City of Lake Butler's economic development strategies are guided by its Mission and Vision Statement, which are founded on the basic values that guide all its actions and reflect what is expected from City employees and elected officials. The goals are comprehensive and formulated to support the long-term vision of the City of Lake Butler. They are expressed through a series of specific objectives.

The Economic Strategic Plan helps identify where the City Commission would like the City to be at some point in the future and defines how it is going to get there. By setting objectives to achieve those goals, a roadmap is created to provide a unified approach with the business community to achieve the Mission and Value Statements. The Strategic Plan also assists the City Commission in allocating resources to pursue the goals and objectives. These resources include operating funds, capital assets and human resources. At each stage the public can interact and be part of the annual planning process through public hearings. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an important element to effectively achieve the vision of the City Commission.

This Economic Development Strategic Plan is made possible from a Competitive Florida Partnership Grant from the State of Florida Department of Economic Opportunity. In this grant program the Department of Economic Opportunity assists small local governments with developing an economic strategic plan.

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Community of Choice

Goal: Create and develop a pride of the historical value of Lake Butler

Objective: Obtain a comprehensive historical and architectural survey from the State of Florida Historical Preservation.

Objective: Create a historical district ordinance. **completed**

Objective: Obtain the designation as a Certified Local Government. **In process**

Objective: Create a walking tour of the historical area.

Objective: Obtain centennial signs for the historical homes and businesses.

Objective: Encourage the historical society to be involved. **completed**

GOAL – Economic Prosperity

Goal: Main Street America

Objective: Obtain a membership in the Main Street program. **In process**

Objective: Bring additional focus to the downtown area and the commercial district. **In process**

Objective: Evaluate the use of a part-time employee for this program to be able to secure and continue to bring in new business to the area. **In process**

Objective: Create another avenue for economic prospects to see and understand the opportunities in the City.

Objective: Advertise the unique ability to enter a business arena with low taxes and low government fees. **McDonalds arrived. Cuban Restaurant arrived.**

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Community Amenities and Quality of Life

Goal: Branding

Objective: Create an identity for the community, which is creative, clever, and catchy. **completed**

Objective: Use the branded message on material and projects going forward. **completed**

Objective: Obtain the services of a marketing and/or graphic designer to assist. **completed**

Objective: Advertise the unique features of the City. **completed**

Objective: Foster a sense of identity and community pride. **completed**

GOAL – Attractive, Sustainable, and Secure Environment

Goal: Community Facilities Grant/Loan

Objective: Review new requests for construction of commercial businesses and find grants to assist.

Objective: Seek a grant to address paving of public works garage. **In process**

Objective: Research the desire of the community for lofts in the downtown area.

Objective: Develop a market rate apartment study.

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Attractive, Sustainable, and Secure Environment

Goal: Attractive Community

Objective: Monthly street sweeping of streets with curbs. **completed**

Objective: Improve the appearance of downtown. **In process**

Objective: Work regionally to extend the bike trail. **In process**

Objective: Work with FDOT to plant trees and shrubs along main street. **completed**

Objective: Develop a desire to improve store fronts. **In process.**

Objective: Create a feature on the web site to fill empty store fronts.

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Social and Economic Development

Goal: Gateway signs

Objective: Locate the various sites for a gateway sign at the various entrances. **completed**

Objective: Create a consistent style and look in most of the locations.

Objective: Create a unique entrance sign at the entrance where the major highways cross. **In process**

Objective: Add flowers or decorative shrubs to enhance the signs.

Objective: Hire a contractor to install the signs.

Objective: Obtain an architect to draw the sign.

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Social and Economic Development

Goal: Social Environment

Objective: Review the acceptance of a Council of Churches

Objective: Monthly music concerts and create a music pavilion.

Objective: Develop a food truck war to bring people to the community. **completed**

Objective: Create increasing activity on the lake through festivals and competitions. **completed**

Objective: Develop a three-on-three basketball tourney in the park.

Objective: Create a beach volleyball tournament.

Goal: Economic Development

Objective: Square up the city limits and eliminate the county pockets within the city.

Objective: Annexation. **In process**

Objective: Establish a refreshment area along the trail for weary travelers.

Objective: Research hotel/motel lodging and secure a hotel chain.

Objective: Develop a training facility for youth to obtain the skill sets for the current business climate.

City of Lake Butler, Florida

Economic Development Strategic Plan

Goals and Objectives

Goals and Objectives

GOAL – Social and Economic Development

Goal: 4th Street as a mixed-use area for development

Objective: Obtain a planner to assist in the process.

Objective: Continue the sidewalk or repair in the area. **In process**

Objective: Eliminate blight in the corridor. **In process**

Goal: Infrastructure

Objective: Improve the wastewater system through grants. **In process**

Objective: Upgrade water meters. **completed**

Objective: Pave the streets after utilities are completed.

Objective: Install internet hot spots throughout the community.

Truth in Millage (TRIM)

Florida Department of Revenue

Property Tax Oversight

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Florida state laws provide for public input and for governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes (F.S.), which governs TRIM. In 2007, the Florida Legislature revised those statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts.

According to Florida law, failure to meet TRIM requirements will result in the loss of revenue sharing for the taxing authority.

June 1 – the property appraiser delivers an estimate of the total assessed value of nonexempt properties for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only.

July 1 – The property appraiser certifies the taxable value of Certification of Taxable Value (form DR-420), Certification of Voted Debt Millage (Form DR-420debt) if the taxing authority has a voted debt, Tax Increment Adjustment Worksheet (Form DR-420TIF) if there is a community redevelopment area, and delivers it to each taxing authority.

July 21 – The City administration delivers to the City Commission a tentative budget.

August 4 – within 35 days of certification of value, each taxing authority certifies the completed DR-420, DR-420MMP, and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate
- The date, time, and meeting place of the tentative budget hearing
- Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days for certification of taxable value.
- Hearings must be Monday through Saturday
- No city taxing authority can hold a hearing on the same day as a school district or county commission.

August 17 – Budget work session

August 24 - Budget work session. In compliance with section 200.65, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value

September 1 – advertisement for budget public hearing submitted to press for publication September 3rd

September 8 – Within 65 to 80 days of certification of value, the taxing authority holds its first public hearing on the tentative budget and proposed millage rate. The TRIM notice, which the property appraiser mails, publicizes this hearing which

- Amends the tentative budget



Truth in Millage (TRIM)

Florida Department of Revenue

Property Tax Oversight

(continued)

- Re-calculates the proposed millage rate
- Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate
- Adopts a tentative millage and budget.
- If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.)

September 8 – advertise budget public hearing to be in press on September 10th

September 15 – Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget. The taxing authority must advertise a Notice of Proposed Tax Increase if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be ¼ page and headed, "Notice of Proposed Tax Increase" (s. 200.065 (3)(a), F.S.) or a Notice of Budget Hearing if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed "Notice of Budget Hearing" (s.200.065(3)(b), F.S.) and a budget summary advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of section 129. 0(3)(b), F.S. (s. 200.065(3)(l), F.S.). Hold a second public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper. Discuss the percentage increase in millage over the rolled-back rate first. Adopt the millage before adopting the budget by a separate vote. Don not adopt a final millage rate that exceeds the tentative millage rate. Before adopting the millage levy resolution or ordinance, publicly announce – the name of the taxing authority, the rolled-back rate, the percentage increase over the rolled-back rate, and the millage rate to be levied.

September 25 – send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department of Revenue within three days after the final hearing. The resolution or ordinance must be submitted within 101 days of July 1 certification of value or before October 9th.

October 1 – fiscal year begins



LAKE BUTLER
FLORIDA



Glossary



ACFR	Annual Comprehensive Financial Report is the official annual report of the City. It is created by independent, peer reviewed, CPA's in accordance with GAAP (generally accepted accounting principles), and GASB (Governmental Accounting Standard's Board)
AMR	Acronym for Automated Meter Reading. The City is pursuing a grant to use wireless water meters. Readings would be transmitted to the Utility Billing department.
Account	A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditures, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is call a chart of accounts.
Accounting Standards	The generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.
Accounting System	The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability fo rthe related assets and liabilities.
Accounts Payable	A shor term loan (one year or less) liability reflecting amounts owed for goods and services received by the City
Accounts Receivable	An asset reflecting amounts due from other persons/organizations for good and services furnished by the City.
Accrual Accounting	A basis of accounting in which revenues and expenses are recorded at the time they occur, rahter than at the time cash is received or paid by the City.
Ad Valorem Taxes	Commonly referred to as property taxes. The charges levied on all real, and certain personal property according to the property's assessed value and tax rate.
Appropriations	An authorization made by the City Commission which permits the City to make expenditures and incur obligations.
Assessed Value	A valuation set upon real estate or other property as a basis for levying property taxes.



Asset	The resources and property of the City that can be used or applied to cover liabilities.
Audit Report	The report prepared by an independent auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year.
Available Cash	Unobligated cash and cash equivalents.
Basis of Accounting	Refers to when revenues, expenditures, expenses and transfers (are the related assets and liabilities) are recorded and reported in the financial statements. Used as a source of monies to pay general obligation debt and to support the fund.
Basis of Budgeting	The basis of accounting for the budget.
Balanced Budget	A budget for which expenditures are equal to income.
Bond	A written promise to pay a specified sum of money at a specified date or dates in the future, and carrying interest at a specified rate, usually usually paid periodically. Most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer systems.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Bonds Issued	Bonds sold by the City
Bonds Payable	The face value of the bonds issued and unpaid.
Bond Resolution	Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issues legal structure, indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.
Budget	A financial plan for a specified period of time that includes an estimate of proposed expenditures and the means for financing them.
Budget Message	A general discussion of the proposed budget presented in writing by the City Manager to the City Commission.



Capital Budget	A pending plan for improvements to or acquisition of land, facilities, and infrastructure that balances revenues and expenditures, specifies the source of revenues and lists each project or acquisition.
Capital Improvements	Expenditures for the construction, purchase or renovation of City facilities or property.
Capital Outlay	Expenditures resulting in the acquisition of or addition to the City's fixed assets.
Cash	Currency on hand and demand deposits with banks or other financial institutions.
Cash Basis	A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.
Cash Equivalents	Short term, highly liquid investments that are readily convertible to known amounts of cash.
Charter	Document that establishes the City's governmental structure and provides for the distribution of powers and duties among the various branches of government. In order to be implemented, the Charter must be approved by the people at an election. Any changes to the Charter must be voted by the people
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur.
Debt Service	Principal and interest to be paid within the fiscal year.
Debt Service Coverage	The ratio of net revenues to the debt service requirements.
Debt Requirements	The amount of money required to pay interest and principal for a specified period on outstanding debt.
Debt Reserve Fund	The fund into which are paid monies required by the trust agreement or indenture as a reserve against temporary interruption in the receipt of revenues which are pledged for the payment of the bonds.
Delinquent Taxes	Property taxes remaining unpaid after the due date.
Department	A functional group of the City with related activities aimed at accomplishing a major City services or program



Depreciation	The proration of the cost of fixed assets over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.
Division	A grouping of related activities within a particular department.
Enterprise Funds	Enterprise funds operate by creating a cash flow to pay for the fund's services through fees and charges. The enterprise funds used by the City are the Water, WasteWater, and Solid Waste funds.
Expenditure	If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.
Expense	Charges incurred, whether paid or unpaid, for operation, maintenance interest and other charges which are presumed to benefit the current fiscal period.
Equity	The difference between assets and liabilities of the fund.
Fiscal Year	The time period designated by the City signifying the beginning and ending period for recording the financial transactions of the City. The City of Lake Butler's fiscal year begins each October 1 and ends the following September 30th.
Fixed Assets	Assets of a long term character which are intended to be held or used, such as land, building, machinery, furniture, and equipment.
Full Faith and Credit	A pledge of the city's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.
Fund	Separated fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.
Fund Balance	The difference between fund assets and fund liabilities of governmental and trust funds. Fund balance for general fund types using modified accrual accounting closely equates to available cash.

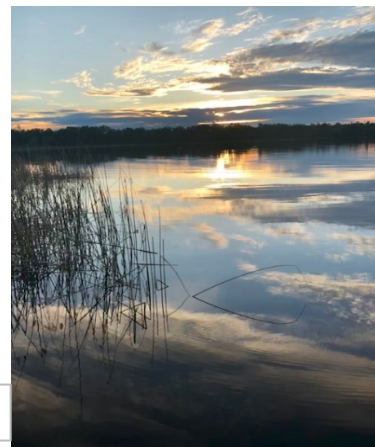


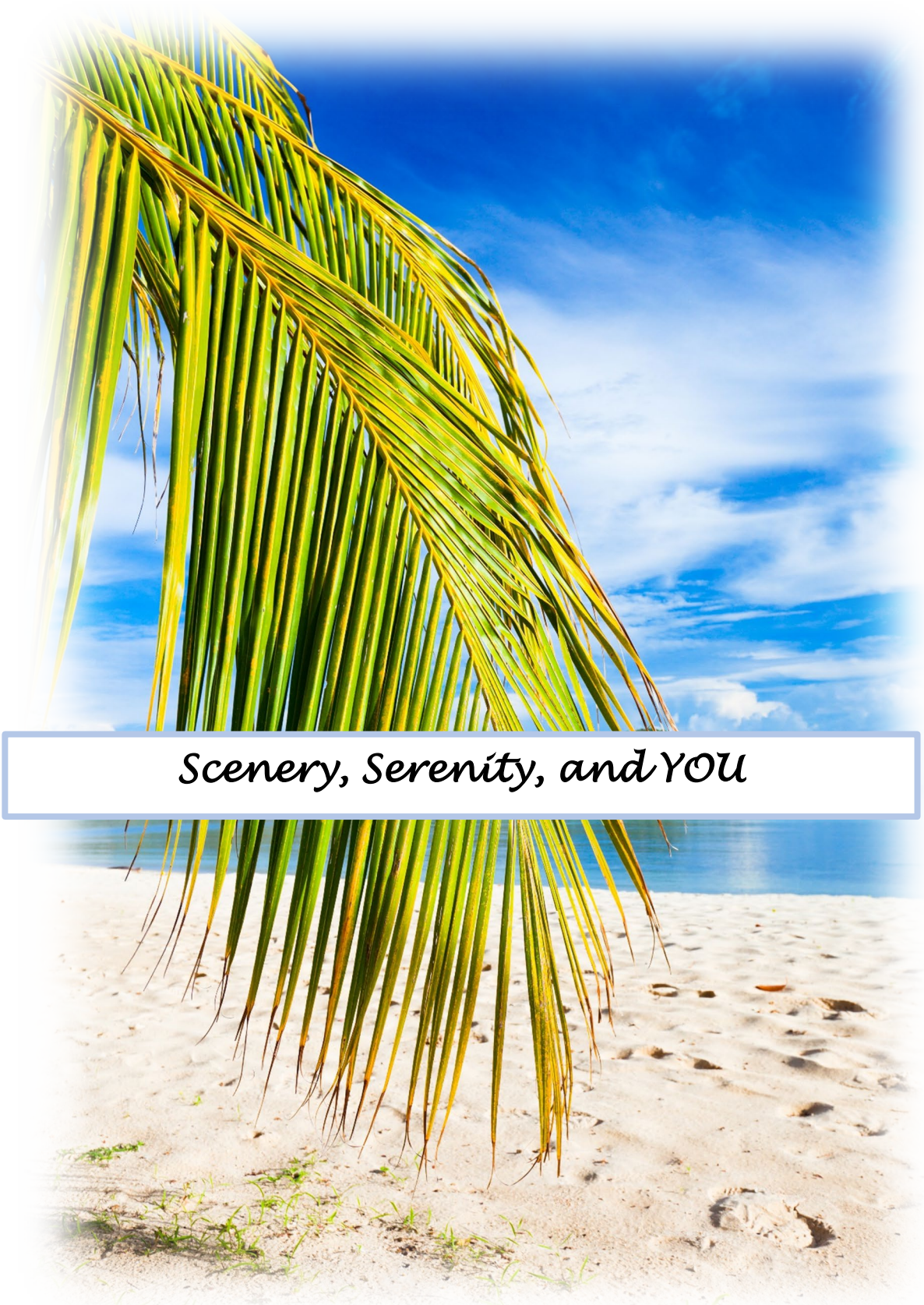
General Fund	The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government.
General Obligation Bonds	A municipla bond backed by the full faith, and credit taxing power of the City.
Goals	Department objectives intended to be accomplished or begun within the coming fiscal year.
Governmental Fund	Funds through which much of the government is financed, including general, special revenue, and capital projects
Indenture	Issued legal document which details the mechanics of the bond issue, security features, covenants, events of default and other key features of the issues's legal structure.
Major Funds	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund.
Maintenance	The act of keeping assets in a state of good repair.
Mission	The basic purpose of a deparment describes the reason for existence
Modified Accrual Basis	Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received
Operating Budget	Plans of current expenditures and the proposed means fo financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.
Operating Expenses	Proprietary fund expenses related directly to the fund's primary activity.
Operating Income	Excess of proprietary fund operaing revenues over operating expenses.
Operating Revenues	Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.



Ordinance	A formal legislative enactment by the City Commission
Paying Agent	An entity responsible for paying of bond principal and interest on behalf of the City
Principal	The face value of a bond payable on stated dates of maturity
Proprietary Fund	A governmental accounting fund in which the services provided, such as water service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges.
Resolution	A special or temporary order of the City Commission. Requires less formality than an ordinance.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary fund
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.
Special Revenue Fund	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service
Working Capital	current assets minus current liabilities.

Sunset on Lake Butler





Scenery, Serenity, and YOU

RESOLUTION NUMBER 2021-07

A RESOLUTION INCREASING THE MONTHLY CHARGES FOR THE WATER, WASTEWATER, AND SOLID WASTE UTILTY RATES FOR THE FISCAL YEAR 2021-2022

WHEREAS the City Commission of the City of Lake Butler held a work session on August 03, 2021, to discuss the annual utility operating budget; and

WHEREAS, The City Commission has reviewed the recommendations of the City Manager and concurs so that said services will continue to operate in a safe and sound manner; and

WHEREAS, the annual operating budget for the City has been reviewed and the necessary publications and public hearings have been complied with; and

NOW THEREFORE, be it resolved the City Commission adopts the following schedule for utility rates:

<u>Water</u>	<u>Monthly Charges</u>	<u>Wastewater</u>	<u>Monthly Charges</u>
Base Rate	\$13.90	Base Rate	\$23.39
Per thousand gallons		Per thousand gallons	
0-5,000	\$2.50	0-5,000	\$2.45
5,001-10,000	\$2.80	5,001-10,000	\$2.80
10,001 – 15,000	\$3.10	10,001-15,000	\$3.10
15,001 – 20,000	\$3.40	15,001-20,000	\$3.40
20,001 – 25,000	\$3.70	20,001-25,000	\$3.60
25,000 – up	\$4.10	25,000-up	\$3.75

Solid Waste

Monthly Charge \$13.13

Outside of the City limits the utility rates will be 125% the rates listed. There is no cap on the monthly usage amount or the monthly dollar amount.

THEREFORE, BE IT RESOLVED that this resolution shall take effect October 1, 2021, and until further action by the City of Lake Butler City Commission and be included in the annual operating budget.

Motion to approve: Commissioner Beasley

Motion to support: Commissioner Redman

Motion approved: Unanimous

Date: August 17, 2021



Dale M. Walker
City Clerk



Jack Schenck
Mayor

ORDINANCE NUMBER 2021-08

AN ORDINANCE APPROVING THE ANNUAL OPERATING BUDGET AND RELATED SCHEDULES FOR THE FISCAL YEAR OF 2021-2022

WHEREAS, the City Commission of the City of Lake Butler held a budget work session on August 03, 2021 and an initial public hearing on September 14, 2021 plus a second public hearing on September 21, 2021, and adopted the annual operating budget following the final adoption at a regular City Commission meeting on September 21, 2021; and

WHEREAS, the annual operating budget covers a period of October 1, 2021 through September 30, 2022 and is considered the fiscal year; and

WHEREAS, the City Commission has reviewed the recommendations of the City Manager and concurs so that said services of the City will continue to operate in a safe and sound manner; and

WHEREAS, the annual operating budget for the City of Lake Butler has been reviewed and the necessary publications and public hearings have been complied with; and

WHEREAS, the annual operating budget is approved on a departmental level; and

WHEREAS, The City Manager may adjust the detailed line items within the department, if it does not change the departmental totals, which are approved by the Commission; and

WHEREAS, the supplemental schedules for utility rates and fees are adopted; and

NOW THEREFORE, be it resolved the City Commission adopts the following operating budget on a departmental level for the various funds listed; and it is as follows:

GENERAL FUND			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Taxes	\$ 467,500	City Commission	\$ 79,100
Licenses/permits	\$ 9,000	City Manager	\$ 84,650
Intergovernmental	\$ 157,500	Finance	\$ 102,400
Charges for services	\$ 96,500	Legal	\$ 15,000
Other	\$ 1,000	Planning & Zoning	\$ 7,000
Rents	\$ 42,000	Elections	\$ 3,000
Transfers In	\$ 45,000	Public Safety	\$ 145,500
Prior years' earnings	<u>\$ 44,750</u>	Public Works	\$ 285,600
Total	\$ 862,750	Animal control	\$ 7,000
		Mosquito control	\$ 4,100
		Parks	<u>\$ 153,200</u>
		Total	\$ 862,750

WATER

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	\$ 311,200	Operations	\$ 417,100
Other	\$ 600	Transfer out	<u>\$ 20,000</u>
Prior Year Earnings	<u>\$ 125,300</u>		
Total	\$ 437,100	Total	\$ 437,100

SOLID WASTE

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	<u>\$225,000</u>	Operating	<u>\$225,000</u>
Total	\$225,000	Total	\$225,000

WASTEWATER

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	\$ 855,000	Operations	\$1,115,000
Other	<u>\$ 404,200</u>	Transfer out	\$ 25,000
		Reserve	<u>\$ 119,200</u>
Total	\$1,259,200	Total	\$1,259,200

DOWNTOWN REDEVELOPMENT

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Taxes	\$55,000	Operation	\$62,000
Other	\$ 100		
Prior Years Earnings	<u>\$ 6,900</u>		
Total	\$62,000	Total	\$62,000

STREET IMPROVEMENT

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Other	\$ 400	Operating	\$25,000
Prior Year Earnings	<u>\$49,600</u>	Capital Outlay	<u>\$25,000</u>
Total	\$50,000	Total	\$50,000
Grand Total	\$2,896,050	Grand Total	\$2,896,050

THEREFORE, BE IT RESOLVED that this resolution will take effect October 1, 2021 and until further action by the City of Lake Butler City Commission and be included in the annual operating budget.

Motion to approve:


Motion to support:

Ayes:

Nays:

Date: September 21, 2021


Dale M. Walker
City Clerk


Jack Schenck
Mayor





LAKE BUTLER
FLORIDA