

# Annual Operating Budget 2019-2020

125 Years



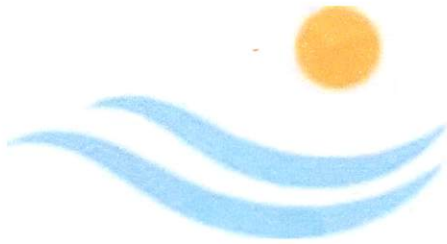
## **City Commission**

**Mayor Fred Sirmones**  
**Vice Mayor Scott Cason**  
**Commissioner Jimmy Beasley**  
**Commissioner Annette Redman**  
**Commissioner Jack Schenck**



## **City Staff**

**Dale M. Walker, City Manager and City Clerk**  
**Sara Owen, Deputy City Manager and Director of Finance**  
**John Maines, IV City Attorney**  
**Mike Banks, Director of Public Works**  
**Cody Douglas, Assistant Public Works Director**  
**Lyn Williams, Code Enforcement**



# LAKE BUTLER FLORIDA

## Annual Budget 2019-2020 Table of Contents

	<u>Page Number</u>
<b><u>Introduction</u></b>	
Description of Local Government	1
City Commission Biographical Sketch	2
Mayor Transmittal Letter to Community	3
City Manager Transmittal Letter to Commission	4-10
Mission, Vision, Value Statements	11
City Organization	12
Chart of Organization	13
The Budget Process	14
Fund Structure	15
Entity-Wide Matrix of Fund and Departments	16
Budget Calendar	17
Budget In Brief	18
Budget Overview	19-20
<b><u>General Fund</u></b>	
<b><u>Revenue</u></b>	21-29
<b><u>Expenditures</u></b>	
City Commission	30-31
City Manager	32-33
Financial Services	34-37
Legal	36-37
Planning and Zoning	36-37
Code Enforcement	36-39
Elections	36-39
Public Safety	40-41
Cemetery	40-43
Public Works	42-45
Animal Control	44-45
Mosquito Control	45-46
Parks and Recreation	46-49
Fund Balance	50



# LAKE BUTLER FLORIDA

## Annual Budget 2019-2020 Table of Contents

	<u>Page Number</u>
<u>Water Fund</u>	51-62
<u>Wastewater Fund</u>	63-78
<u>Solid Waste Fund</u>	79-83
<u>Downtown Redevelopment Fund</u>	84-91
<u>Street Improvement Fund</u>	92-95
<u>Capital Improvement Program</u>	96-145
<u>Supplemental</u>	146-197
<u>Economic Development Strategic Plan</u>	179-185
<u>Glossary</u>	186-193
<u>Budget Adoption Ordinances</u>	194-199





# 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 Commission elects one member to serve as the Mayor and another member to serve as Vice Mayor. The Commission are the decision makers on policy adopts ordinances, sets tax rates, sets policies, approves the City budget and approves 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 1<sup>st</sup> Street. The agenda is on the website [cityoflakebutler.com](http://cityoflakebutler.com) several days before the meeting for the public to review. Telephone 386-496-3401 for additional information or if you need an accommodation 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!



## City of Lake Butler

### City Commission

2019-2020



Front row (l-r): Vice Mayor Scott Cason, Commissioner Jimmy Beasley, Mayor Fred Sirmones, Commissioner Redman, Commissioner Schenck

Back row administration (l-r): Deputy City Manager Sara Owen, City Manager Dale Walker, City Attorney John Maines IV

#### Brief Bio

- **Mayor Fred Sirmones** has been on the City Commission since 2010 and has served as Mayor for the last few years. He is a self-employed contractor and works at the Florida Department of Corrections and is a former Sheriff's Deputy. He attended Florida State University and is also a professional firefighter. His ability to mentor the youth by coaching was important and now has a passion for the welfare of the elderly. Term expires June 2022.
- **Vice Mayor Scott Cason** has been a member of the City Commission since 2008. Term expires June 2020.
- **Commissioner Jimmy Beasley** was re-elected to the City Commission in 2018. He served for many years previously on the City Commission and a former Mayor of his hometown. A former employee of Lake Butler and Union County, he rose in the ranks of Union County to become the Solid Waste Director. He retired in 2017 and enjoys helping people. Term expires June 2022.
- **Commissioner 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 United States Army. She currently is a paraprofessional at 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 molding our future. Spearheading the movie night once a month, her efforts have many young people in attendance. Term expires June 2022.
- **Commissioner 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. Term expires 2020.



LAKE BUTLER  
FLORIDA

Scenery, serenity and YOU!

Fred Sirmones, Mayor  
Scott Cason, Vice Mayor  
Jimmy Beasley, Commissioner  
Annette Redman, Commissioner  
Jack Schenck, Commissioner

September 17, 2019

Citizens of the City of Lake Butler

*Re: Annual Operating Budget*

The City of Lake Butler is proud to present the 2019-2020 annual operating budget. This document is an effort to provide the citizens of this community with transparency in a concise manner of the many activities this City plans completing. The budget is \$2.3 million that covers the period of October 1, 2019 through September 30, 2020. The millage rate is going to stay the same while the utility charges will go up 5%. The increase of two cents a day will help cover the cost of inflation of chemicals and electricity.

On the expenditure side, the 13 employees remain the same. No additional staff will be added. A new program was the Mayor's Art Award and was well received and is anticipated to be held again in 2020. The movie night is gaining popularity as well. New pillars were added to the park and in the next fiscal year other new additions will be completed. Grants are being sought for new water meters, new wastewater treatment facility, brownfield improvements, and marketing.

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 once again as your Mayor for the City of Lake Butler.

Respectfully

A handwritten signature in black ink, appearing to read 'Fred Sirmones', with a long horizontal flourish extending to the right.

Fred Sirmones

Mayor



LAKE BUTLER  
FLORIDA

Scenery, serenity and YOU!

Dale M. Walker, ICMA-CM, CGFM, CAPPP  
City Manager  
[dwalker@cityoflakebutler.com](mailto:dwalker@cityoflakebutler.com)

Sara S. Owen, CMC  
Deputy City Manager/Director of Finance  
[sowen@cityoflakebutler.com](mailto:sowen@cityoflakebutler.com)

August 20, 2019

Mayor Sirmones and City Commission

*Re: 2019-2020 Annual Budget*

It is my pleasure to present to you the annual operating budget for the City of Lake Butler for the period of October 1, 2019 through September 30, 2020. This document follows the City Charter Article IV Section 2-236 (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.

## 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. 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 for its academics and athletic abilities.



## **GOALS**

The City of Lake Butler has developed a list of goals and objectives for the fiscal year 2019-2020. These goals incorporate the Economic Development Strategic Plan as well as the Community Redevelopment Agency Master Plan. Undeveloped at this point is a five-year strategic plan developed by the City Commission.

### **Short Term Goals (within the fiscal year)**

1. Create sustainability in the water and wastewater system
  - a. Water Meter Replacement Program
    - i. Engineering
    - ii. Construction
  - b. Wastewater collection system
    - i. Planning
    - ii. Begin construction of collection lines and lift stations
  - c. Wastewater Treatment Plant
    - i. Planning
2. Community Awareness
  - a. Multi-media marketing
  - b. Entrance sign approval from FDOT
  - c. Historical signs
3. Job Growth
  - a. Seek a hotel/motel
  - b. Create and encourage startup companies to locate in City
  - c. Collaborate with Union County to reach new industry

### **Long Term Goals (greater than the current fiscal year)**

1. Create sustainability in the water and wastewater system
  - a. New wastewater treatment plant
    - i. Construction
  - b. Explore new water source from deeper aquifer
2. Pave all the unpaved streets
3. Repave all the streets
4. Square up city boundaries
5. Annex property to develop an industrial park
6. Request the widening of the road system between Lake City and Starke for increased traffic
7. Fight blight

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 current 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.

Influencing the decisions being in developing a budget for eighteen months into the future center around financial stability, improved cost accounting, and transparency. The Water and Wastewater systems are in desperate need of additional funding through rate increases and grant management. With this additional funding, assets need to be purchased to upgrade a deteriorating system. Proper allocation of staffing levels is key to having a clear vision of the systems viability. The long-term financial plan is 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 in area.

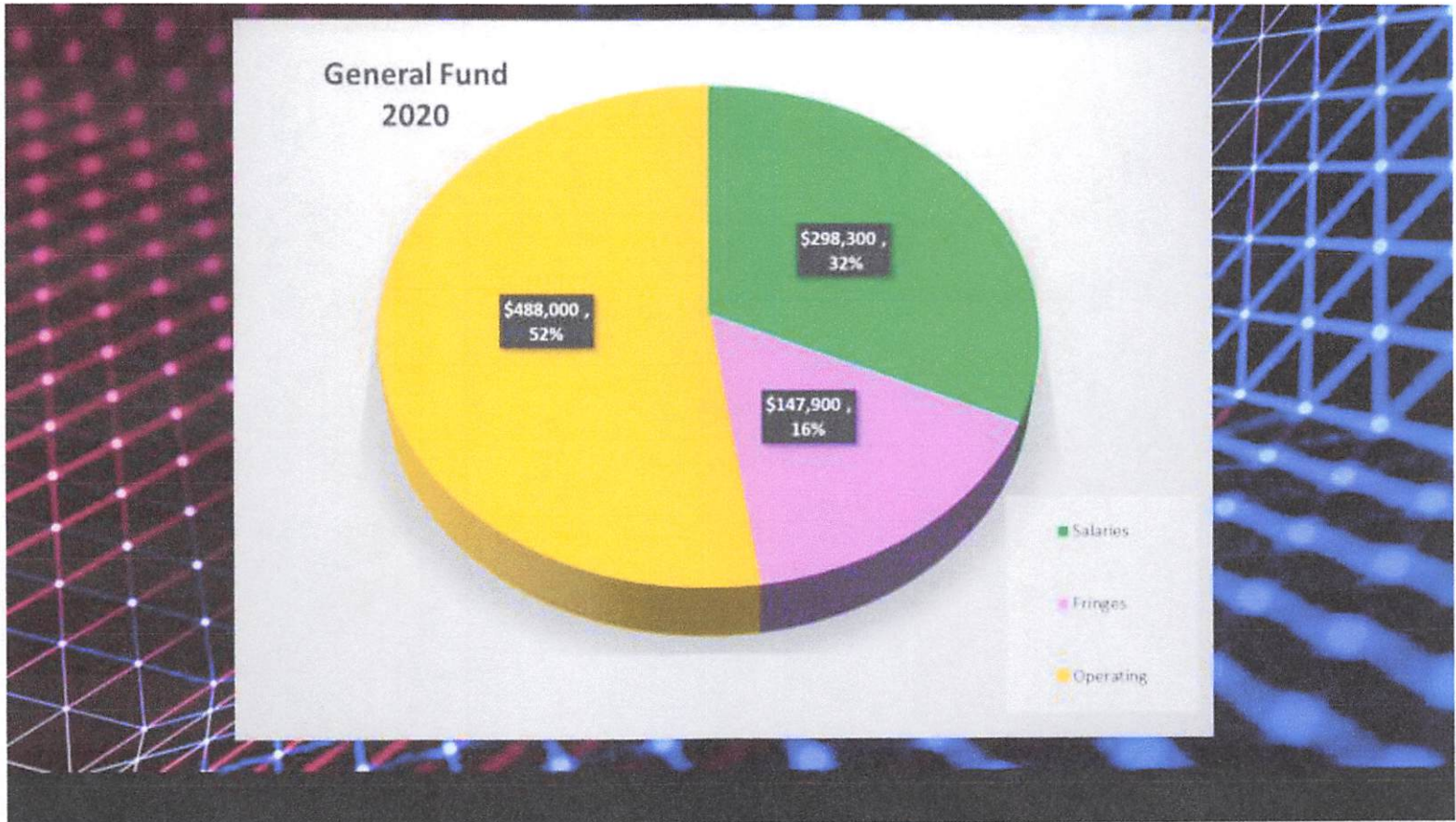
The total budget is \$2.3 million or 2.8% lower than it was in the previous fiscal year. No anticipated issuance of any debt in the 2020 fiscal year but in the next fiscal year a potential of debt for a new wastewater treatment plant is possible. No general obligation debt has been issued which allows the City flexibility if borrowing is needed. The bonded debt limit is a percentage of the assessed value of property within the City. A revenue bond in the Wastewater Fund is the only outstanding debt, other than a vehicle loan.

## **GENERAL FUND**

This fund is the core of any local government financial structure. The General Fund is where the property taxes are received, and typical services are disbursed such as recreation, police, and fire. The City of Lake Butler has very low property taxes at 2.75 mills. Only one-third of the property owners pay any property taxes. The reason is values placed on the property by the Union County assessor below the homestead exemption set by the State of Florida. From an equitable view, it would be unfair to raise taxes on a few but in the coming years this may be necessary. Only \$72,000 is generated from the millage rate from property taxes which amounts to \$40 per year per resident.

The City has a contractual arrangement with Union County to provide public safety protection. There is a part-time code enforcement officer that handles the ordinance violation complaints. Only thirteen full-time employees are on the payroll at an average annual salary of \$35,300 or \$16.97 per hour average. Removing the City Manager from that list and with the twelve full-time employees employed at the City, the average salary is \$30,800 or \$14.80 per hour. A pay scale has been in place for a couple of years and performance evaluations were instituted to give step increase pay those who are high performers. A step increase is equivalent to a 3% raise. Hospitalization, which is a direct stipend to the employee, has been \$6,500 for many years. This stipend is intended to be used for health care, but the challenge is the employee will be taxed on the stipend as income which lowers the spendable amount. To obtain health insurance the employee is not afforded a savings by group insurance but must find individual insurance which in most cases is more expensive. This stipend is being raised to \$7,500 to get closer to a realistic annual health care cost. No group health insurance is provided, other than the stipend. The average fringe benefit ratio to salaries is 47.29% for the average employee. In 2020, there are no plans to add any additional staff members. In 2013 a pay increase was approved for the City Commission and nothing has been directed to this area since then. A \$300 per year increase is recommended, which is about a 2.8% increase to the Commission salary.

An overview of the General Fund expenditures reveals that in fiscal year 2020, 32% of the fund was for salaries, 16% for fringes and 52% for operating activity.



This is in comparison to fiscal year 2019 where 34% was spent on salaries, 14% on fringe benefits, and 52% for operating expenses. Salaries and fringes have gone down in the General Fund as was intended to reflect better cost accounting principles. The utility funds will see an increase in operating costs.

The City 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 \$530,000 per year. This is a significant savings to this community and the partnership with the prison is beneficial to both parties.

Movie Night and maintenance of the Splash Park are two areas that have an increased focus in 2020. Attendance at Movie Night has increased as the children are enjoying an evening at the movies. The Splash park has leaking issues under the cement pad which will need attention in this fiscal year. It is a very popular area in the park during the summer months for the children. An umbrella is planned to be placed over a portion of the Splash Park to keep the sun from those that prefer the shade. The Townsend Greene building is needing some repairs, so funds are provided to upgrade the windows and pressure wash and paint the exterior.

The fund balance is declining and will need to be addressed in the future. It is still at 39% of the operating expenditures but our fund balance policy does not want this number to slip below 25%. The stability of the General Fund and concerns about unanticipated hurricane damage gives pause to keep the fund balance at a much higher rate than our minimum policy requires.

## **WATER FUND**

The Water Fund has declining revenue in this fiscal year. The State of Florida Department of Corrections for the last twenty years has purchased the City water at a flat fee. This fee was \$90,000 per year and in a cost saving effort they decided to invest in their own water system. In the meantime, the City of Lake Butler is without its largest consumer. As a result, the water customer will see a 5% increase in rates or about two cents per day. This increase is important for two reasons- first, additional revenue to help offset the loss from the Department of Corrections, secondly, to begin replacing failing infrastructure. The 750 water meters are planned to be replaced in this fiscal year as grants are being sought for the replacement. The current water meters are very old and will occasionally be replaced when mis-readings occur. It is the intent to replace with remote read meters so we can eliminate the water meter reading position and use that employee more effectively. The rates and readiness-to-serve charges were examined from similar size communities and the City has low rates in comparison, so this research helps justify an increase. The Water Fund has generated less revenue than expenses, but the deficit is reflective of the loss of our major customer. The fund balance is 41% of operating expenses, which is good considering major new capital expenditures are on the horizon.

## **WASTEWATER FUND**

The largest single fund in the City of Lake Butler is the Wastewater Fund. The largest single user in this activity is the State of Florida Department of Corrections as they have a contract with the City to process the waste from the Regional Medical Center just outside of the City. This contract was based on water usage as a factor in the wastewater calculation and now that the water contract has terminated flow meters must be installed to obtain the proper flow from the entire complex. It is proposed after reviewing several other communities of our size to raise the usage rates 5%. The readiness-to-serve charge is currently within the adequate range so will not be increased. Rates are increasing due to the aging infrastructure as well as the need for a new wastewater treatment plant. Rates are a function of the water usage so accurate readings of the water usage is critical for this fund. This fund is preparing for the future.

Salaries have increased as proper cost accounting has been instituted so the percentage of activity worked in this fund can be properly paid for. As new equipment is needed equipment loans for vehicles are planned and built into the budget. Only one major revenue bond is outstanding with the USDA for equipment purchases in 1998. Capital items beside flow meters are an all-terrain vehicle, sewer jetter, and a truck will be purchased in the fiscal year.

## **SOLID WASTE FUND**

Solid waste is the third leg of the utility fund structure. An outside contractor is picking up the solid waste twice a week at the curb in the City. A 5% rate increase is proposed as there was no increase last year and it is anticipated Union County will increase the disposal fees. WCA is the waste hauler and they have agreed to a three-year contract extension that involves no rate increases on their end and an annual \$5,000 donation to use to improve the roadways in the City. The average of the communities our size has been analyzed and the City is below the average of other communities.

Salaries are allocated to this fund for the various employees involved in the billing and collection process as has been the case in the other utility funds.

## **DOWNTOWN REDEVELOPMENT FUND**

The downtown redevelopment plan is governed by a board which comprises the City Commission. A new Community Redevelopment Agency Master Plan is anticipated to be completed before the end of the fiscal year. Taxes are generated in a designated area in the downtown area. This past year, due to a fire at the Community Center, the funds were used to renovate the facility that is the center of community activity. No salaries are in this fund, but several capital outlay projects are anticipated. Streetscape and seasonal banners are the focus to improve the appearance of downtown and to create a sense of unity.

## **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 and until those are all replaced the paving should wait. These funds could be invested to earn additional income for the projects.

## **CONCLUSION**

This budget will be submitted to the Government Finance Officers Association to be reviewed by three independent reviewers for the Distinguished Budget Award. The budget presented is transparent and concise while reflecting the direction the City of Lake Butler will be moving in the next few years. It is the desire of the community to grow but not become so large that it loses its small city charm. I want to

thank the City Commission for their leadership and guidance in helping put this budget together and willingness to accept the best practices in budgeting. A acknowledgement of Sara Owen, Director of Finance, for her assistance in developing the budget the other Directors that worked on this document and their desire to understand it more fully. Teamwork and insight were great as individual pride was renewed and visions were cast to looking into the future together.

**“Scenery, Serenity, and YOU!** Together we will build a rural community of choice that recognizes the value of economic prosperity in the pursuit of enhanced community amenities and quality of life.

Respectfully,



Dale M. Walker, ICMA-CM, CGFM, CAPPP

City Manager



LAKE BUTLER  
FLORIDA





# LAKE BUTLER FLORIDA

## Statements

### Vision Statement

To develop and grow as a rural community of choice that recognizes the value of economic prosperity in the pursuit of enhanced community amenities and quality of life.

### Mission Statement

The City of Lake Butler will maximize opportunities for social and economic development while retaining an attractive, sustainable, and secure environment for the enjoyment of the residents and visitors.



### Value Statement

**I***ntegrity*: Communicate openly and honestly, build relationships based on trust, respect, and caring.

**I***nnovation*: Nurture and support creativity and the development of new ideas, services, and process.

**C***ommunity*: Conduct our activities as responsible members of the community in which we operate.

**E***xcellence*: Improve our performance continuously and strive to move beyond mediocrity.

**T***eamwork*: Work together effectively to achieve our goals, while encouraging individual contribution and responsibility.

**IICE-T**

City of Lake Butler, Florida

**THE CITY ORGANIZATION**

**Annual Operating Budget for the period of October 1, 2019 through September 30, 2020**

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.



City of Lake Butler

City Hall

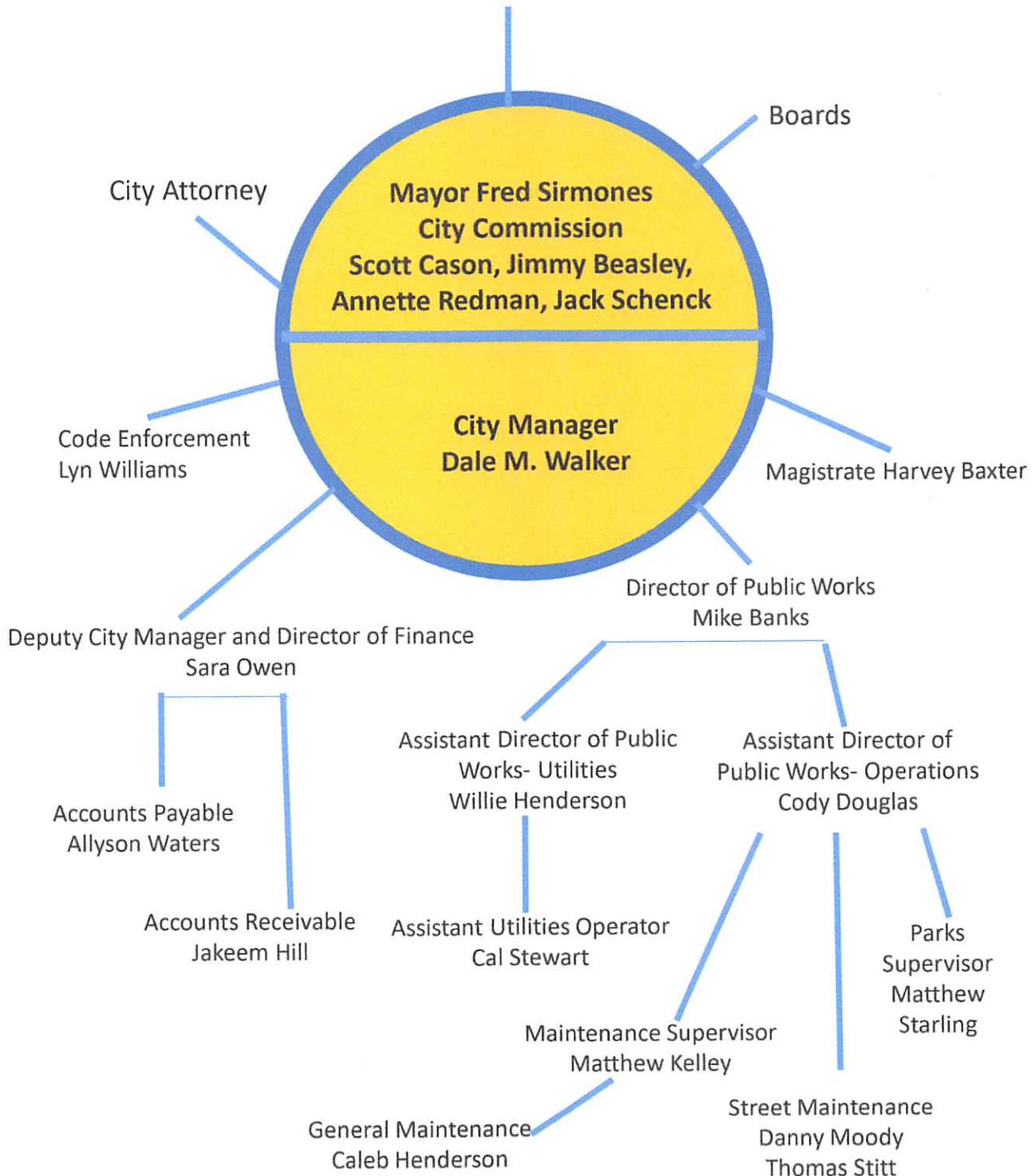




# Chart of Organization

**LAKE BUTLER  
FLORIDA**

**Citizens**



## City of Lake Butler, Florida

### The Budget Process

#### Annual Budget for Fiscal Year 2019-2020

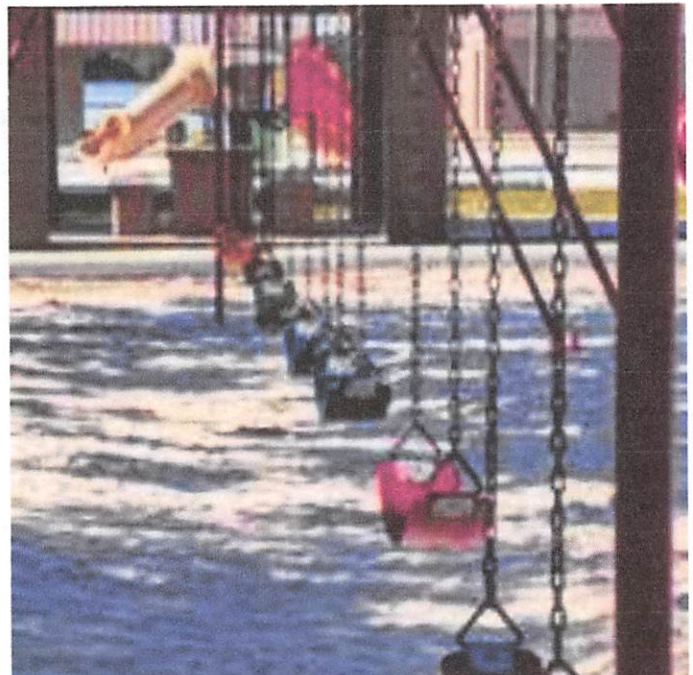
The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the process must begin months before. In April, Department Heads meet with the City Manager and are given request packets. These packets contain information 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 usually opened to the public and are posted per open meetings law. Information as to date and time can usually 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. A public hearing is held and then the Commission votes to approve the budget.

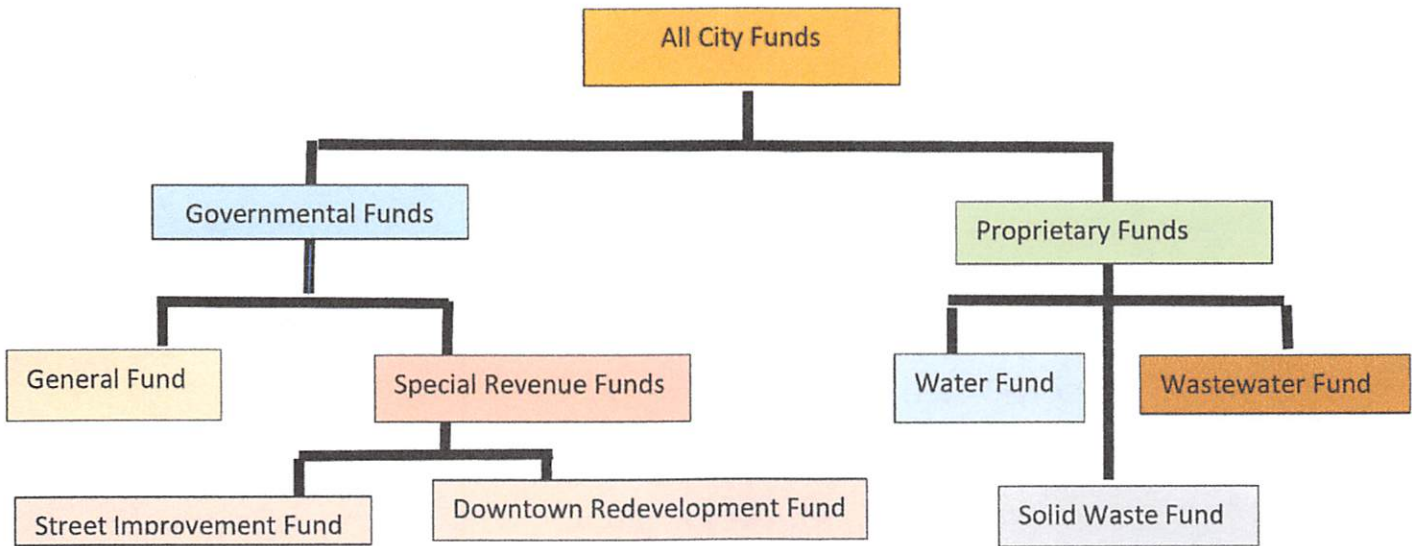
After adoption of the budget, the City Manager may transfer any appropriation balances between general classifications of expenditures within a Division or Department. The Commission may by resolution, transfer any unencumbered appropriations or portion thereof from one Division or Department to another.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



City of Lake Butler, Florida

Fund Structure

Annual Budget for Fiscal Year 2019-2020



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.

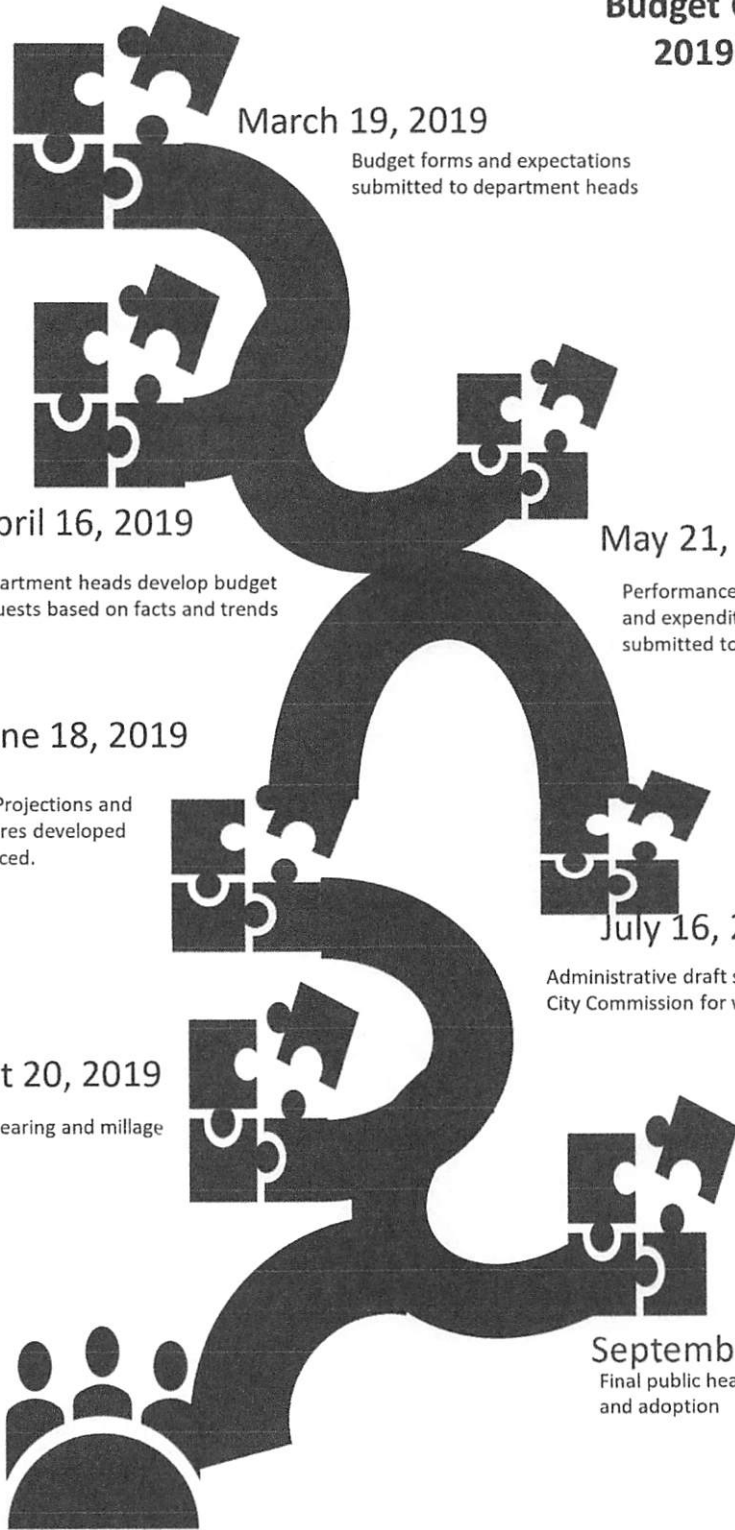
Street Improvement Fund is used to account for expenditures associated with the City’s street paving program.

**City of Lake Butler, Florida**  
**ENTITY-WIDE MATRIX OF FUND AND DEPARTMENTS**  
**Annual operating budget 2081-2019**

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						
Code Enforce	Contractual			Operations	Includes salaries and operating		
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 budgetry basis of accounting and the GAAP basis of accounting are the same.

**City of Lake Butler  
Budget Calendar  
2019-2020**



**March 19, 2019**

Budget forms and expectations submitted to department heads

**April 16, 2019**

Department heads develop budget requests based on facts and trends

**May 21, 2019**

Performance evaluations complete and expenditures projected and submitted to city manager

**June 18, 2019**

Revenue Projections and Expenditures developed and balanced.

**July 16, 2019**

Administrative draft submitted to the City Commission for work session.

**August 20, 2019**

First public hearing and millage rate review

**September 17, 2019**

Final public hearing on the budget and adoption

**October 1, 2019**

*Fiscal year begins*

# Budget-in-Brief

The budget for the City of Lake Butler is for a period covering October 1, 2019 through September 30, 2020. The highlights of the budget are as follows:

## Budget Summary

October 1, 2019- September 30, 2020

<u>Fund</u>	<u>Amount</u>
General Fund	\$934,500
Water Fund	\$326,600
Solid Waste Fund	\$197,000
Waste Water Fund	\$771,000
Downtown Redevelopment Fund	\$49,100
Street Improvement Fund	\$300



Total	\$2,278,500
-------	-------------

2.8% lower than last year  
(due to major water customer loss)

The millage for the General Fund remains at 2.75 mills and reflects no increase. Thirteen employees are anticipated in this fiscal year which reflects no increase in employees.

A performance evaluation was conducted and a step increase was given to those above average performance. The utility funds, water and wastewater as well as solid waste had a small increase to keep up with inflation. Downtown Redevelopment Fund is designed to reduce the fund balance and use any prior years earnings to rehabilitate the community center after the fire.

Street Improvement Fund has accumulated funds to be used as local match for any street grants.

A partnership with the Historical Society is to develop a walking tour of the many historic homes in the community. Establish historical markers that will tell the history of the home will be erected.



Focus is on the quality of life and the beauty that surrounds this unique community.



Scenery, serenity and YOU!

**City of Lake Butler, Florida  
2019-2020  
Budget Overview**

	Fund						Total
	<u>General</u>	<u>Water</u>	<u>Solid Waste</u>	<u>Waste Water</u>	<u>Downtown Redevelop</u>	<u>Street Imp.</u>	
<b><u>Revenue</u></b>							
Taxes	\$448,500				\$49,000		\$497,500
Licenses/Permits	\$9,500						\$9,500
Intergovernmental	\$137,900						\$137,900
Charges for Services	\$88,000	\$283,100	\$197,000	\$765,000			\$1,333,100
Other	\$8,700	\$100		\$6,000	\$100	\$300	\$15,200
Rents	\$62,400						\$62,400
Transfers in	\$21,000						\$21,000
Prior year earnings	\$158,500	\$43,400					\$201,900
<b>Total Revenue</b>	<b>\$934,500</b>	<b>\$326,600</b>	<b>\$197,000</b>	<b>\$771,000</b>	<b>\$49,100</b>	<b>\$300</b>	<b>\$2,278,500</b>
<b><u>City Commission</u></b>							
Salaries and Fringes	\$72,900						\$72,900
Operating Expenditures	\$7,500						\$7,500
<b>Total</b>	<b>\$80,400</b>						<b>\$80,400</b>
<b><u>City Manager</u></b>							
Salaries and Fringes	\$79,600						\$79,600
Operating Expenditures	\$13,100				\$500		\$13,600
<b>Total</b>	<b>\$92,700</b>				<b>\$500</b>		<b>\$93,200</b>
<b><u>Finance</u></b>							
Salaries and Fringes	\$62,400						\$62,400
Operating Expenditures	\$68,800						\$68,800
<b>Total</b>	<b>\$131,200</b>						<b>\$131,200</b>
<b><u>Legal - Contractual</u></b>							
	\$18,000						\$18,000
<b><u>Code Enforcement</u></b>							
Salaries and Fringes	\$17,300						\$17,300
<b>Total</b>	<b>\$17,300</b>						<b>\$17,300</b>
<b><u>Planning and Zoning</u></b>							
	\$3,000						\$3,000
<b><u>Elections- Operating Exp</u></b>							
	\$3,500						\$3,500
<b>Total General Government</b>	<b>\$346,100</b>						<b>\$346,100</b>
<b><u>Public Safety</u></b>							
Salaries and Fringes	\$22,200						\$22,200

**City of Lake Butler, Florida  
2019-2020  
Budget Overview**

	Fund						Total
	<u>General</u>	<u>Water</u>	<u>Solid Waste</u>	<u>Waste Water</u>	<u>Downtown Redevelop</u>	<u>Street Imp.</u>	
Operating Expenditures	\$80,700						\$80,700
Capital Outlay	\$0						\$0
<b>Total</b>	<b>\$102,900</b>						<b>\$102,900</b>
<u>Cemetery Capital Outlay</u>	\$3,000						\$3,000
<u>Streets and Roads</u>							
Salaries and Fringes	\$145,800	\$182,400		\$215,500			\$543,700
Operating Expenditures	\$119,000	\$138,200	\$179,300	\$400,100			\$836,600
Capital Outlay	\$25,000				\$39,500	\$0	\$64,500
<b>Total</b>	<b>\$289,800</b>	<b>\$320,600</b>	<b>\$179,300</b>	<b>\$615,600</b>	<b>\$39,500</b>	<b>\$0</b>	<b>\$1,444,800</b>
<u>Animal Control</u>							
Salaries and Fringes	\$4,700						\$4,700
Operating Expenditures	\$2,900						\$2,900
<b>Total</b>	<b>\$7,600</b>						<b>\$7,600</b>
<u>Mosquito Control</u>							
Contractual	\$4,200						\$4,200
Operating Expenditures	\$1,200						\$1,200
<b>Total</b>	<b>\$5,400</b>						<b>\$5,400</b>
<u>Parks and Recreation</u>							
Salaries and Fringes	\$42,200						\$42,200
Operating Expenditures	\$121,500						\$121,500
Capital Outlay	\$16,000						\$16,000
<b>Total</b>	<b>\$179,700</b>						<b>\$179,700</b>
Transfer Out		\$6,000		\$15,000			\$21,000
<b>Total Expenditures</b>	<b>\$934,500</b>	<b>\$326,600</b>	<b>\$179,300</b>	<b>\$630,600</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$2,111,000</b>
<b>Net Revenue over Exp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,700</b>	<b>\$140,400</b>	<b>\$9,100</b>	<b>\$300</b>	<b>\$167,500</b>



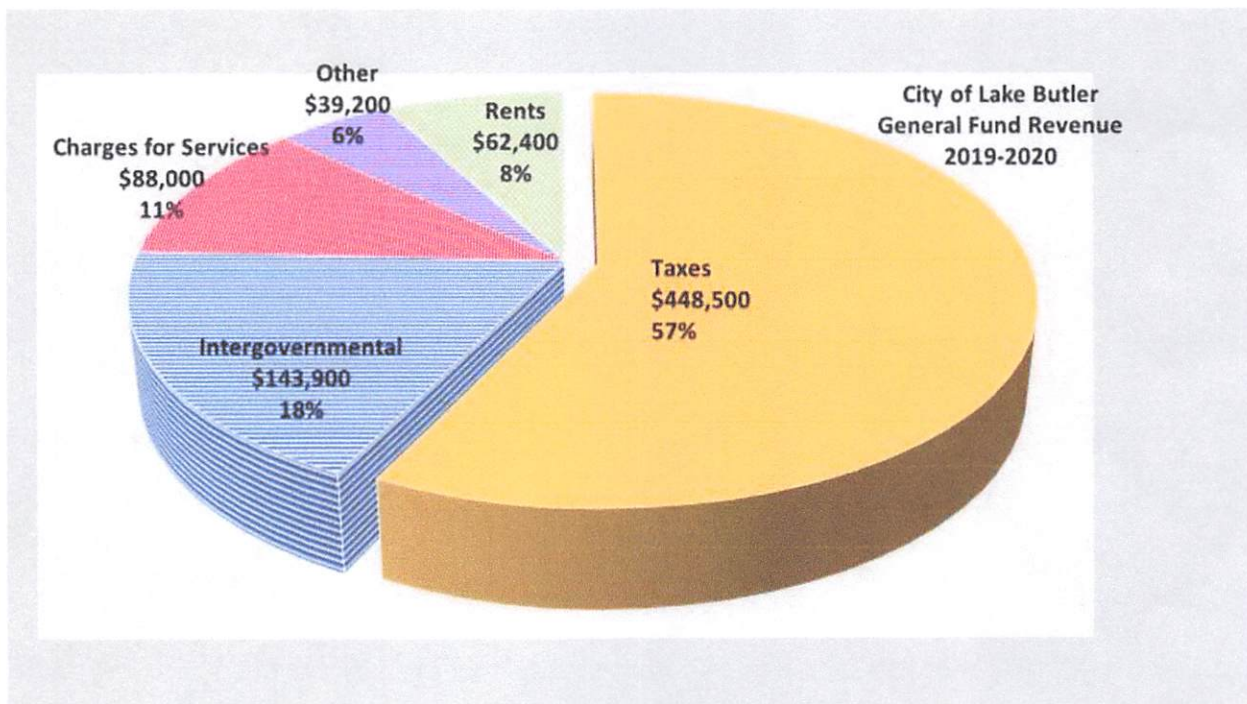


LAKE BUTLER  
FLORIDA



## 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 consistent with the accounting records. Of the nearly 800 property owners in the City only a third are paying property taxes. The other two thirds are below the threshold for the assessment for taxes. Only 15% of the anticipated revenue in 2019 fiscal year is from property taxes. The 2018 taxable value of real property is \$27,756,725 and personal property is \$5,884,957 or a total of \$33,641,682. The millage rate is 2.75 mills. Revenues are based on trend analysis and projections of anticipated activity.



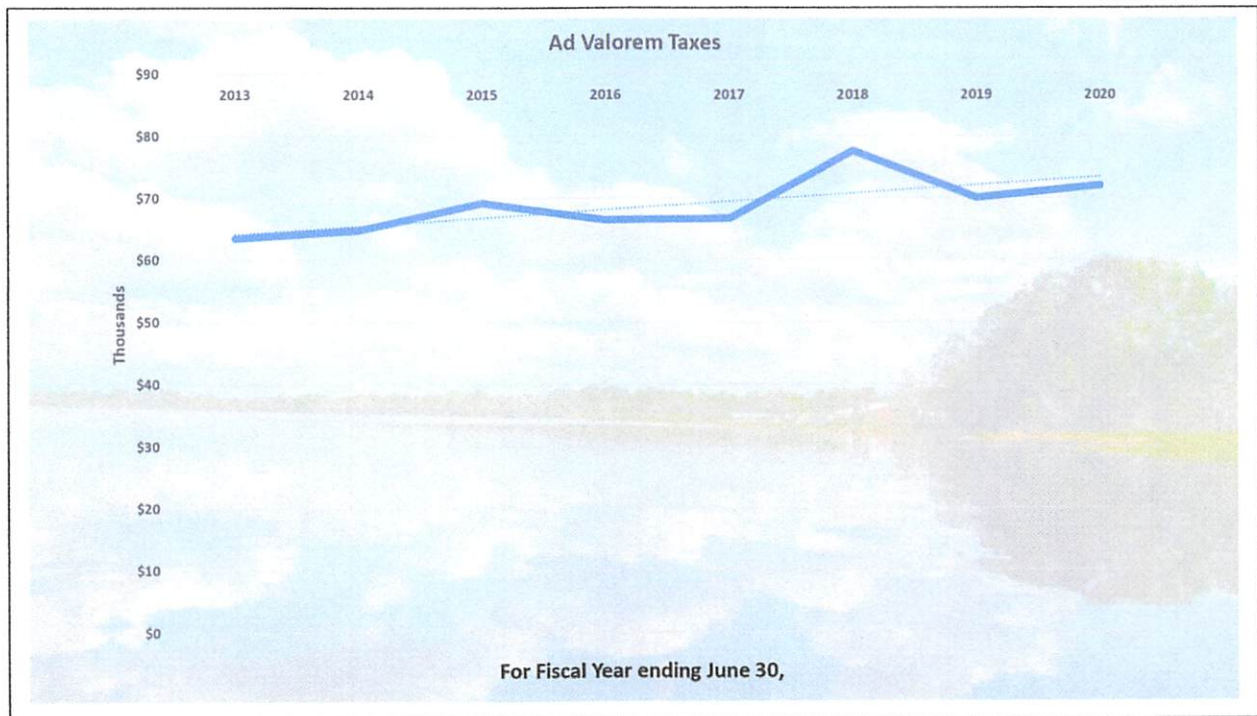
The revenues estimated for the City are based on trend analysis and comparative data from other communities. The underlying assumptions are based on the previous two years of audits as well as the anticipated conclusion of the latest fiscal year. Mathematical averages are obtained, along with the anticipated inflation is included in the final budget numbers.

## General Fund

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Revenues</b>					
Taxes					
Ad Valorem	\$66,726	\$77,568	\$70,000	\$66,000	\$72,000
Sales and Use Taxes					
Local Option gas tax	\$40,815	\$42,771	\$42,000	\$42,000	\$42,000
Discretionary sales tax	\$110,280	\$115,971	\$116,000	\$112,000	\$113,000
Franchise fees					
Electricity	\$132,953	\$130,726	\$136,000	\$134,000	\$130,000
Utility Service taxes					
Electricity	\$34,068	\$36,521	\$35,000	\$34,000	\$34,000
Gas	\$2,130	\$3,316	\$2,400	\$2,000	\$2,500
Communications	\$51,275	\$59,038	\$56,000	\$55,000	\$55,000
Total Taxes	\$438,247	\$465,911	\$457,400	\$445,000	\$448,500
Licenses and permits					
Occupational	\$5,049	\$11,306	\$6,000	\$7,000	\$7,500
Other	\$800	\$3,820	\$5,000	\$1,000	\$2,000
Total Licenses/permits	\$5,849	\$15,126	\$11,000	\$8,000	\$9,500
Intergovernmental					
Federal PILOT					
County Housing AUTH	\$10,568	\$0	\$5,700	\$6,000	\$0
State Shared revenues					
State revenue	\$64,717	\$68,541	\$75,000	\$65,000	\$66,000
Municipal Gas Tax	\$20,217	\$21,420	\$18,000	\$20,000	\$20,500
Mobile Home License	\$1,199	\$832	\$1,200	\$1,000	\$1,000
Alcoholic Beverage	\$352	\$352	\$600	\$500	\$400
Half-cent sales tax	\$50,678	\$50,535	\$49,000	\$50,000	\$50,000
Grants	\$110,193	\$7,874	\$0	\$30,000	\$0
Total Intergovernmental	\$257,924	\$149,554	\$149,500	\$172,500	\$137,900

## General Fund

The current Ad Valorem tax rate is 2.75 and was last increased in 2017 from 2.33 mills. As seen by the chart below the tax revenue from ad valorem has trended upward



### Local Option Gas Tax

Union County defaults into the maximum levy amounts for the ninth-cent fuel tax (one cent max) 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 Taxes

### Discretionary Sales Tax

The local discretionary sales surtaxes apply to all transactions authorized pursuant to ch. 212, F.S., and communications services. The discretionary sales surtax 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 tax. 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%.

**General Fund**

	Audited *		Projected	Budget	
	2017	2018	2019	2019	2020
<b>Charges for Services</b>					
Fines- County Clerk	\$2,944	\$10,999	\$4,000	\$0	\$6,000
Mosquito Control	\$0	\$0	\$1,200	\$0	\$1,000
Cemetery Lot Sales	\$3,900	\$1,300	\$2,500	\$0	\$2,500
Street Maintenance	\$77,093	\$78,136	\$0	\$0	\$0
Greenspace	\$0	\$0	\$41,000	\$41,000	\$41,000
Traffic Signals	\$0	\$0	\$12,000	\$12,000	\$12,000
Highway Lighting	\$0	\$0	\$24,000	\$24,000	\$25,500
<b>Total Charges for Services</b>	<b>\$83,937</b>	<b>\$90,435</b>	<b>\$77,000</b>	<b>\$77,000</b>	<b>\$88,000</b>
<b>Other</b>					
Interest	\$558	\$687	\$1,000	\$1,000	\$1,200
Miscellaneous	\$19,476	\$0	\$2,711	\$0	\$0
League of Cities Reimb	\$0	\$0	\$5,000	\$4,000	\$5,000
Recycling- employees	\$0	\$0	\$3,000	\$1,000	\$2,000
July 4th donations	\$0	\$0	\$0	\$0	\$500
<b>Total Other</b>	<b>\$20,034</b>	<b>\$687</b>	<b>\$11,711</b>	<b>\$6,000</b>	<b>\$8,700</b>
<b>Rents</b>					
Community Center	\$19,368	\$18,503	\$7,000	\$20,000	\$22,000
Other rentals	\$10,841	\$13,062	\$7,000	\$10,000	\$14,000
Special events	\$1,000	\$1,700	\$3,000	\$1,000	\$1,000
Townsend Building	\$0	\$0	\$3,500	\$3,500	\$4,000
Townsend Office Lease	\$0	\$0	\$3,500	\$8,000	\$4,000
Other	\$0	\$20,333	\$0	\$1,000	\$0
<b>Total Rents</b>	<b>\$31,209</b>	<b>\$53,598</b>	<b>\$47,422</b>	<b>\$55,500</b>	<b>\$62,400</b>
<b>Other financing sources</b>					
Prior Year Earnings	\$0	\$47,248	\$171,867	\$181,400	\$158,500
Transfer in	\$0	\$2,107	\$0	\$0	\$0
Water	\$16,000	\$16,000	\$5,000	\$5,000	\$6,000
Wastewater	\$73,000	\$60,000	\$14,000	\$14,000	\$15,000
<b>Total Other Financing source</b>	<b>\$89,000</b>	<b>\$125,355</b>	<b>\$190,867</b>	<b>\$200,400</b>	<b>\$179,500</b>
<b>Total Revenues/Other</b>	<b>\$926,200</b>	<b>\$900,666</b>	<b>\$944,900</b>	<b>\$964,400</b>	<b>\$934,500</b>

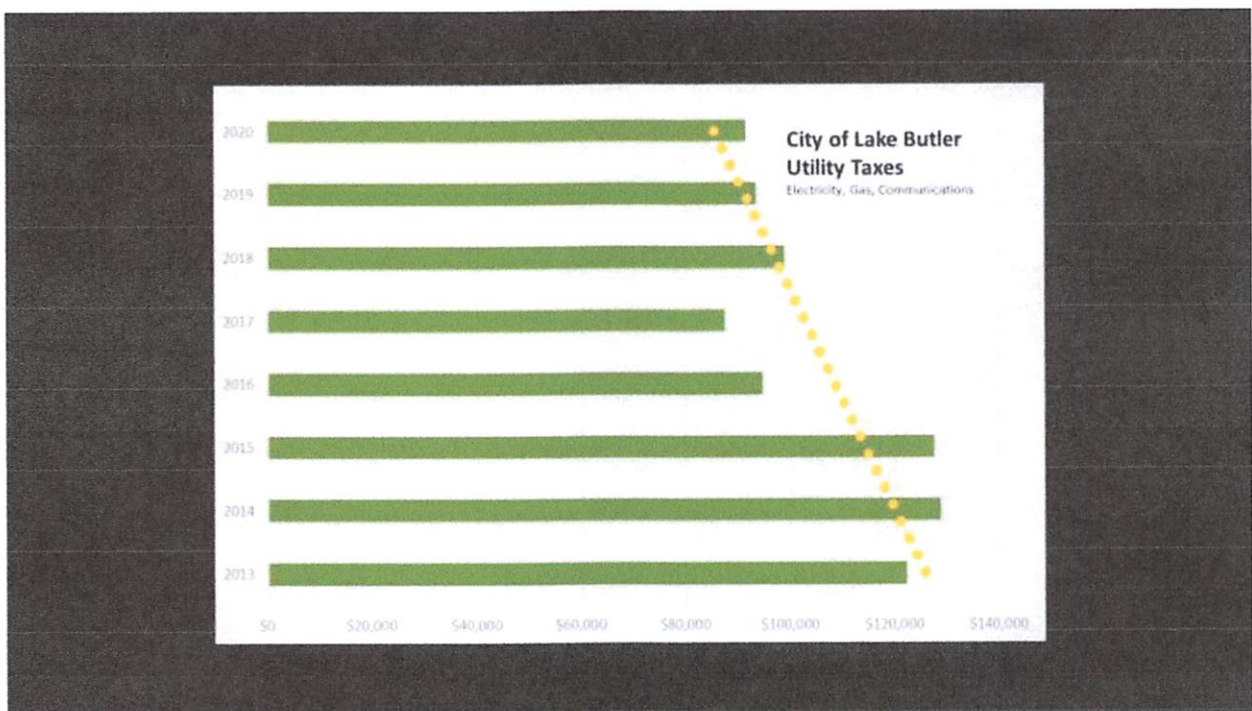
## General Fund

### Electricity Franchise Fee

The electric service tax charges 3% of the entire bill for the sale of electricity to residential and commercial customers. This tax is collected and distributed through Florida Power & Light since they are the sole provider of electric service for the City.

### Utility Service Tax

The Utility Service tax covers the electricity, gas and communications revenues from the State. 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. Fees are declining as population has declined.



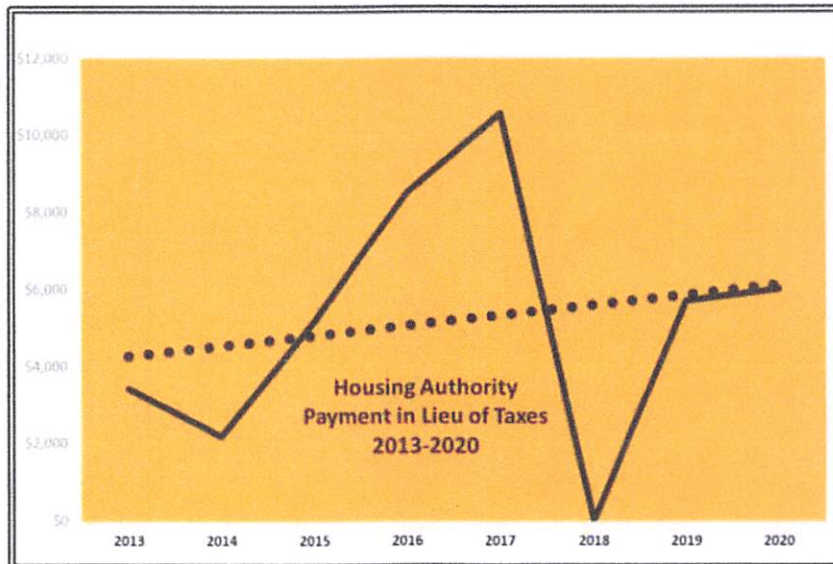
### Municipal Gas Tax

Union County defaults into the maximum levy amounts for the ninth-cent fuel tax (one cent max) 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 Taxes.

## General Fund

### Housing Authority

The Housing Authority contributes to the City a payment in lieu of taxes. Payments are not consistent and based on the timing of 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 Ch. 212, F.S., *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.

## General Fund

### Street Maintenance

The area reflects the work the City crew does on the various streets for the Florida Department of Transportation.

Greenspace is mowing the right of ways

Traffic Signals is for the various traffic lights on the state highways

Highway Lighting is the street lights on the state highways ( 62 lights on SR 100; 18 on SR121; 10 lights on SR231; and 10 lights on SR738) Total lights of 100 under contract.

### Transfer In

#### Water Fund

This amount is a payment in lieu of taxes and reflects the cost of doing business

Fixed Asset Value per audit schedule x payment in lieu of taxes 2.75 mills

#### Wastewater Fund

This amount is a payment in lieu of taxes and reflects the cost of doing business

Fixed Asset Value per audit schedule x payment in lieu of taxes 2.75 mills

### Performance Measurements

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Percentage of revenue from sales tax	16.6%	16.3%	18.6%	20.4%	19.9%
Percentage of revenues from franchise fees	15.7%	14.4%	15.3%	17.6%	16.8%
Percentage of total revenues to state shared	19.4%	14.9%	16.6%	18.6%	17.8%





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## General Fund

### Expenditures

#### City Commission

The Mayor has an annual salary of \$11,600; the Vice Mayor has an annual salary of \$11,300; the three Commissioners have an annual salary of \$11,000 each. Retirement is offered through the State of Florida Retirement System. The Mayor, Vice Mayor, and one Commissioner are still employed and considered as regular class members or 8.26% of their salary is paid by the City. Two Commissioners are retired and are in the elected officials' class and the City pays 48.7% of their gross pay. Travel and conferences are available through the Florida League of Cities.

The Mayors Art Award is in the second year. This 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 art of all forms from photographs to oil painting to sculpture. The first-place winner would receive \$500 and the art would belong to the City and displayed in City Hall. Second will receive \$200 and third place will receive \$100 and all will receive certificates of accomplishments.

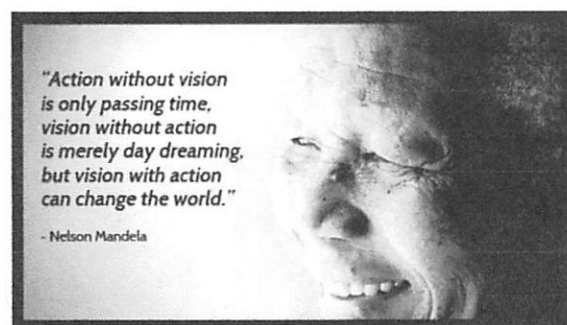
One Commission meeting per month is scheduled for the public. Occasionally, a special meeting will be called but they are at a minimum. Capital Outlay is for an overhead projector in the Commission Chambers for professional presentations.

#### Goals and Objectives – 2020

1. Branding of the City
2. Economic Development – hotel
3. Job Creation

#### Accomplishments - 2019

1. Tree City USA
2. Created a mission statement, vision and value statement
3. Approved an extension to the solid waste contract
4. Resolved the audit contract



**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Expenditures</b>					
<u>General Government</u>					
<u>City Commission</u>					
Personnel Services	\$70,023	\$71,066	\$0	\$0	\$0
Salaries	\$0	\$0	\$55,000	\$55,000	\$56,000
FICA	\$0	\$0	\$3,300	\$3,400	\$3,500
Medicare	\$0	\$0	\$800	\$800	\$800
Retirement	\$0	\$0	\$6,800	\$12,300	\$12,600
Insurance	\$0	\$0	\$300	\$0	\$0
<b>Total Salaries and Benefits</b>	<b>\$70,023</b>	<b>\$71,066</b>	<b>\$66,200</b>	<b>\$71,500</b>	<b>\$72,900</b>
Operating expenses	\$9,526	\$4,128	\$0	\$0	\$0
Travel	\$0	\$0	\$1,000	\$2,000	\$1,000
Conferences	\$0	\$0	\$1,800	\$2,000	\$2,000
Telephone	\$0	\$0	\$500	\$500	\$500
Office Supplies	\$0	\$0	\$500	\$200	\$500
Mayor Art Award	\$0	\$0	\$1,000	\$1,000	\$1,000
Dues and Publications	\$0	\$0	\$2,500	\$2,200	\$2,500
Capital Outlay	\$0	\$0	\$7,100	\$10,000	\$0
<b>Total Operating Expenses</b>	<b>\$9,526</b>	<b>\$4,128</b>	<b>\$14,400</b>	<b>\$17,900</b>	<b>\$7,500</b>
<b>Total City Commission</b>	<b>\$79,549</b>	<b>\$75,194</b>	<b>\$80,600</b>	<b>\$89,400</b>	<b>\$80,400</b>

Tablets for City Commission use at meetings to increase efficiency and reduce cost of paper and time to prepare agendas in 2019

## General Fund

### 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 and is 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 insurance. Retirement for the City Manager is calculated at the Senior Management level from the State of Florida Retirement System which is 25.41% of the salary. The current City Manager has opted out of the State of Florida Retirement System and is part of 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. He is a Credential Manager and a Certified Government Finance Manager.

No Capital Outlay is planned for this department.

### Goals -2019

1. Develop a community redevelopment agency master plan
2. Obtain the Distinguished Budget award from Government Finance Officers Association
3. Develop a Comprehensive Annual Financial Report submit to GFOA
4. Create a historical preservation board and a historical walking tour
5. Acquire new water meters with granting agency

### Accomplishments – 2019

1. Created an economic development strategic plan with a grant from the Department of Economic Opportunity State of Florida
2. Developed a Comprehensive Annual Financial Report
3. Upgraded code enforcement and installed a Magistrate
4. Remodeled the Community Center after a fire
5. Developed new entrance pillars at the Lake Shore Park
6. Obtained a grant for multi-media as a tool to market the City

### Leadership goals:

- Ability to communicate
- Creativity in problem solving
- Generosity
- Consistency



**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b><u>Expenditures</u></b>					
<b><u>City Manager</u></b>					
Personnel Services	\$103,358	\$134,634	\$0	\$0	\$0
Salaries	\$0	\$0	\$81,000	\$81,000	\$54,000
Health Insurance	\$0	\$0	\$6,500	\$6,500	\$7,500
FICA	\$0	\$0	\$5,200	\$5,100	\$3,000
Medicare	\$0	\$0	\$1,300	\$1,200	\$800
Retirement	\$0	\$0	\$21,000	\$20,500	\$14,000
Life Insurance	\$0	\$0	\$500	\$500	\$100
Workers Comp	\$0	\$0	\$700	\$500	\$200
<b>Total Salaries and Benefits</b>	<b>\$103,358</b>	<b>\$134,634</b>	<b>\$116,200</b>	<b>\$115,300</b>	<b>\$79,600</b>
Operating expenses	\$4,952	\$11,210	\$0	\$0	\$0
Travel	\$0	\$0	\$3,500	\$4,000	\$4,000
Conferences	\$0	\$0	\$3,000	\$3,000	\$3,000
Telephone	\$0	\$0	\$1,000	\$1,000	\$1,000
Auto Insurance	\$0	\$0	\$400	\$400	\$400
Vehicle Supplies	\$0	\$0	\$500	\$500	\$500
Gas	\$0	\$0	\$1,000	\$1,000	\$1,000
Dues and Publications	\$0	\$0	\$3,200	\$3,000	\$3,200
Capital Outlay	\$0	\$0	\$0	\$3,000	\$0
<b>Total Operating Expenses</b>	<b>\$4,952</b>	<b>\$11,210</b>	<b>\$12,600</b>	<b>\$15,900</b>	<b>\$13,100</b>
<b>Total City Manager</b>	<b>\$108,310</b>	<b>\$145,844</b>	<b>\$128,800</b>	<b>\$131,200</b>	<b>\$92,700</b>
<b><u>Performance Measurements</u></b>					
	<b><u>Completed</u></b>				<b><u>Target</u></b>
Agendas- sent to Commission 3 days prior to meeting and publish on web site	95%	93%	95%	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%	95%	97%	100%

## General Fund

### Financial Services

Sara Owen is the Deputy City Manager, Director of Finance, Deputy City Clerk, and Zoning Administrator. She wears many hats and is qualified to handle them all. As a Certified Municipal Clerk and with an accounting degree her ability to multi-task and create quality work is important. Like all other employees she has a \$7,500 stipend for health insurance for her family. She also oversees the web services and audit, which are two important areas in the City of Lake Butler. The City does not have employees specializing in technology, so the function is outsourced along with the web services.



The Capital Outlay reflects costs for a new and improved Enterprise Resource Planning (ERP) financial software (ERP). This software allows an organization to use a system of integrated applications to manage the business and automate many back-office functions related to technology, services, and human resources. It is anticipated this process may take a couple of years to convert the files and pertinent data.

### Departmental goals for 2019

1. Update governmental accounting software and systems
2. Increase the use of technology to improve efficiency
3. Achieve the Certificate of Excellence in Financial Reporting from Government Finance Officers Association
4. Obtain the Distinguished Budget Award from Government Finance Officers Association
5. Create coordination between use of individual property records, permitting and violations of the property and coordinate the taxes and utility bills to be able to see the property at a glance on line.

### Accomplishments in 2018

1. Successful transition of city managers
2. Created new monthly financial reports
3. Oversaw a successful election for city commission
4. Worked on grants for State Revolving Fund for water and waste water
5. Completed Comprehensive Plan amendment
6. Coordinated efforts with FEMA after the hurricane

## General Fund

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Finance</b>					
Personnel services	\$55,601	\$57,830	\$0	\$0	\$0
Salaries	\$0	\$0	\$40,000	\$45,000	\$46,900
Health Insurance	\$0	\$0	\$6,500	\$6,500	\$7,500
FICA	\$0	\$0	\$2,800	\$2,800	\$2,900
Medicare	\$0	\$0	\$700	\$700	\$700
Retirement	\$0	\$0	\$2,900	\$3,700	\$4,000
Life Insurance	\$0	\$0	\$300	\$300	\$300
Workers Comp	\$0	\$0	\$400	\$400	\$100
<b>Total Salaries and Benefits</b>	<b>\$55,601</b>	<b>\$57,830</b>	<b>\$53,600</b>	<b>\$59,400</b>	<b>\$62,400</b>
<b>Operating expenses</b>	<b>\$54,255</b>	<b>\$56,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Web Master Services	\$0	\$0	\$4,000	\$3,000	\$6,000
Audit	\$0	\$0	\$4,000	\$6,000	\$5,000
Contracted Services - MIS	\$0	\$0	\$6,000	\$6,000	\$5,000
Contracted Services -Other	\$0	\$0	\$0	\$1,000	\$1,000
Travel	\$0	\$0	\$2,400	\$2,500	\$2,500
Conferences	\$0	\$0	\$3,500	\$3,500	\$3,500
Telephone	\$0	\$0	\$5,200	\$4,700	\$4,800
Telephone Cell	\$0	\$0	\$300	\$300	\$300
Postage	\$0	\$0	\$1,200	\$1,000	\$1,000
Postage Machine Lease	\$0	\$0	\$400	\$500	\$500
Utilities	\$0	\$0	\$6,900	\$9,000	\$9,200
Insurance-					
Liability	\$0	\$0	\$12,000	\$11,000	\$11,000
Property	\$0	\$0	\$800	\$1,000	\$1,000
Building	\$0	\$0	\$2,300	\$2,300	\$2,400
Bond Liability	\$0	\$0	\$400	\$400	\$400
Repairs and Maintenance	\$0	\$0	\$1,500	\$600	\$1,000
Legal Advertising	\$0	\$0	\$1,200	\$1,500	\$1,500
Advertising	\$0	\$0	\$200	\$500	\$500

## General Fund

### Legal

The City Attorney is a contractual position held by John Maines IV. He has held this position for many years and is a life time resident of the City of Lake Butler. The City Attorney is required to be at all City Commission meetings, he also serves as the attorney for all the committees the City Commission has established.

### Code Enforcement

Code Enforcement is a part-time contractual position held by Lyn Williams. He is also part of the Sheriff's department serving as Captain. His responsibility is to enforce the ordinances in various areas such as blight, abandon vehicles and complaints. Lyn reports to the City Manager and works 10 to 20 hours per month and as an advisor to the Magistrate. The Magistrate replaces a five -member board of volunteers.

### Planning and Zoning

The Planning and Zoning Board is also the City Commission and meets as needed. They typically meet and approve annexation requests and re-zoning issues.

### Elections

There are elections in fiscal year 2020. A small amount is budgeted in-case there should be a special election.



Tree City USA



**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
Finance (cont'd)					
Office Supplies	\$0	\$0	\$3,000	\$5,000	\$6,000
Operating Supplies	\$0	\$0	\$7,500	\$4,000	\$5,000
Dues and Publications	\$0	\$0	\$500	\$1,000	\$1,200
Capital Outlay	\$345	\$1,160	\$14,000	\$14,000	\$0
<b>Total Operating expenses</b>	<b>\$54,600</b>	<b>\$58,087</b>	<b>\$77,300</b>	<b>\$78,800</b>	<b>\$68,800</b>
<b>Total Financial Services</b>	<b>\$110,201</b>	<b>\$115,917</b>	<b>\$130,900</b>	<b>\$138,200</b>	<b>\$131,200</b>

<u>Performance Measurements</u>	<u>Completed</u>			<u>Target</u>
Invoice Processing - pay invoices once approved within 30 days	98%	100%	100%	100%
Purchase order- issued and completed within 3 days of approval	80%	85%	84%	100%
Payroll- audit time cards prior to running payroll	100%	100%	100%	100%

<u>Legal</u>					
Contractual- City Attorney	\$13,650	\$16,075	\$13,000	\$17,000	\$18,000
<b>Total Legal</b>	<b>\$13,650</b>	<b>\$16,075</b>	<b>\$13,000</b>	<b>\$17,000</b>	<b>\$18,000</b>

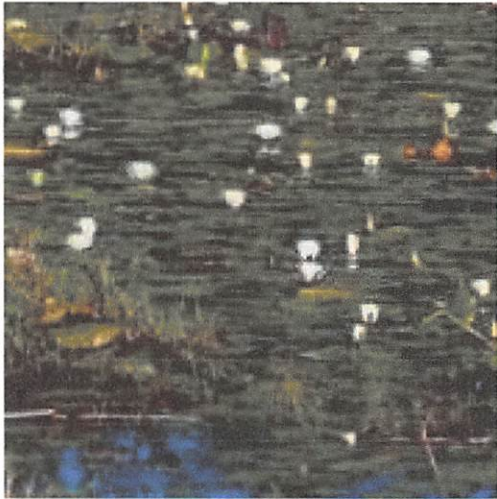
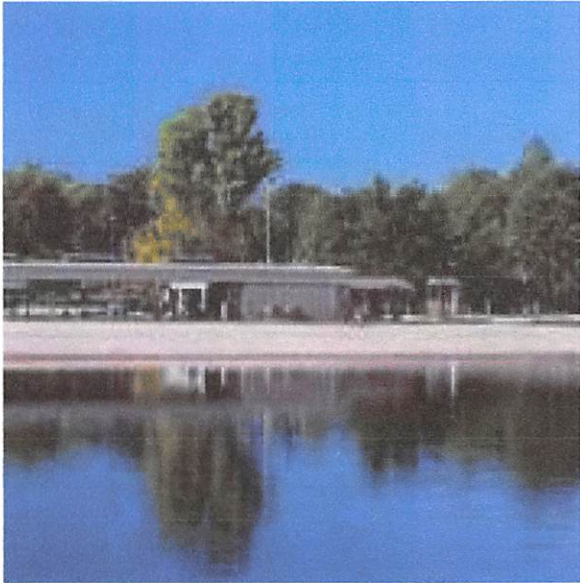
<u>Other</u>	\$8,815	\$16,042	\$0	\$0	\$0
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<u>Planning and Zoning</u>					
Legal Fees	\$0	\$0	\$0	\$1,000	\$500
Expenses	\$0	\$0	\$4,000	\$4,000	\$2,000
Charter Codification	\$0	\$0	\$500	\$1,000	\$500

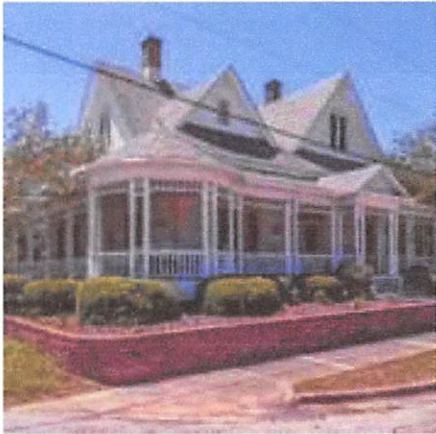
<b>Total Planning and Zoning</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$6,000</b>	<b>\$3,000</b>
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<b>Total Other</b>	<b>\$8,815</b>	<b>\$16,042</b>	<b>\$4,500</b>	<b>\$6,000</b>	<b>\$3,000</b>
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General Fund

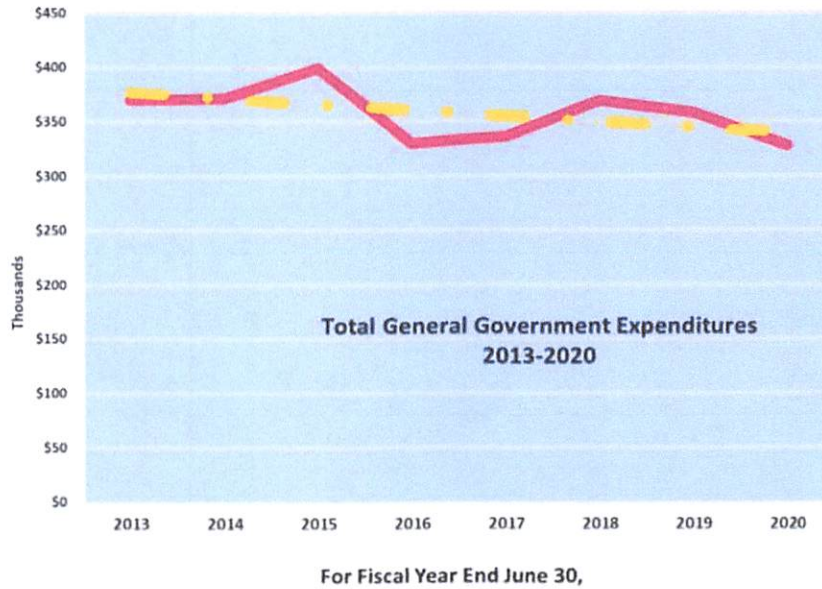


Scenery, serenity and YOU!



**General Fund**

	Audited *		Projected	Budget	
	2017	2018	2019	2019	2020
<u>Elections</u>					
Expenses	\$0	\$0	\$500	\$500	\$1,500
Advertising	\$0	\$0	\$0	\$500	\$1,500
Postage	\$0	\$0	\$0	\$500	\$500
<b>Total Elections</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$1,500</b>	<b>\$3,500</b>
<b>Total General Government</b>	<b>\$320,525</b>	<b>\$369,072</b>	<b>\$358,300</b>	<b>\$383,300</b>	<b>\$328,800</b>



Public Safety

Code Enforcement

Personnel services					
Code enforcement					
Salaries	\$15,362	\$15,420	\$15,000	\$16,000	\$16,000
FICA	\$0	\$0	\$1,000	\$1,000	\$1,000
Medicare	\$0	\$0	\$200	\$200	\$200
Operating Expenses	\$343	\$0	\$0	\$0	\$100
<b>Total</b>	<b>\$15,705</b>	<b>\$15,420</b>	<b>\$16,200</b>	<b>\$17,200</b>	<b>\$17,300</b>

## General Fund

### Public Safety

The City of Lake Butler has no police department nor a fire department. Union County is contracted to provide volunteer fire and the Sheriff provides protection to the City at a fee. The Union County Fire Department is currently located in a former City of Lake Butler fire station. Some of the building costs are still absorbed by the City.

The City furnishes crossing guards for the School system.



### Cemetery

The Dekle Cemetery is the only public cemetery in the City. The capital outlay item is for GIS sensors to determine the location of the plots and other uses in the City.



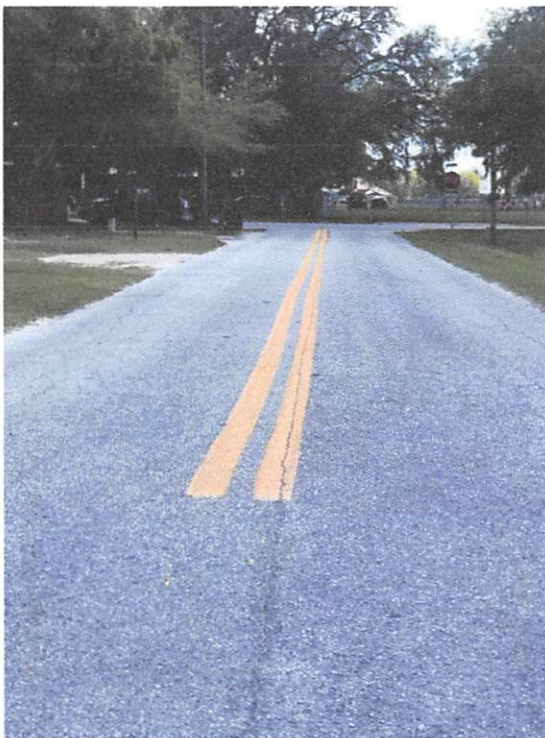
**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</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
<b>Total Law Enforcement</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<u>Fire</u>					
Personnel services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$9,841	\$10,524	\$0	\$0	\$0
Telephone	\$0	\$0	\$1,600	\$2,300	\$0
Utilities	\$0	\$0	\$1,600	\$2,200	\$0
Property Insurance	\$0	\$0	\$2,400	\$2,000	\$2,000
Repair and Maint - Equip	\$0	\$0	\$500	\$2,000	\$3,000
Capital Outlay- Hydrants	\$0	\$0	\$5,000	\$5,000	\$0
<b>Total Fire</b>	<b>\$9,841</b>	<b>\$10,524</b>	<b>\$11,100</b>	<b>\$13,500</b>	<b>\$5,000</b>
<u>Other Public Safety</u>					
Personnel Services	\$17,658	\$17,878	\$0	\$0	\$0
<u>School Safety</u>					
Salaries	\$0	\$0	\$16,000	\$19,000	\$19,000
FICA	\$0	\$0	\$1,000	\$1,200	\$1,200
Medicare	\$0	\$0	\$300	\$300	\$300
Retirement	\$0	\$0	\$1,000	\$1,200	\$1,200
Workers Comp	\$0	\$0	\$500	\$500	\$500
<b>Total Personnel Services</b>	<b>\$17,658</b>	<b>\$17,878</b>	<b>\$18,800</b>	<b>\$22,200</b>	<b>\$22,200</b>
<u>Operating expenses</u>					
Drug Testing	\$0	\$0	\$0	\$200	\$200
Safety Supplies	\$0	\$0	\$0	\$500	\$500
<b>Total Operating Expenses</b>	<b>\$1,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700</b>	<b>\$700</b>
<b>Total Other Public Safety</b>	<b>\$19,506</b>	<b>\$17,878</b>	<b>\$18,800</b>	<b>\$22,900</b>	<b>\$22,900</b>
<b>Total Public Safety</b>	<b>\$120,052</b>	<b>\$118,822</b>	<b>\$121,100</b>	<b>\$128,600</b>	<b>\$120,200</b>

## General Fund

### Public Works

This is the area of public works which maintains 26.59 miles of paved streets and 0.4 miles of unpaved streets in the city. Two full time employees work in this area mowing and maintaining the street right of ways. The City is fortunate to be able to use a couple of crews of four or five inmates from the area to accomplish much of the tasks. Streetlights and traffic signal electricity costs and other maintenance on state highways are reimbursed by the Florida Department of Transportation.



Most of the City streets are paved. The state highways have curb and gutter. Majority of residential streets have the cottage affect of no curb and gutter and the streets are narrow and in need of stripping. Storm run off is absorbed into the ground as there are no storm sewers in most residential areas.

Capital Outlay consists of \$3,500 for portable generator, \$20,000 for repair to the historical society building. An insignificant increase in maintenance costs will accompany future expenditures for the portable generator but will be offset by greater efficiency. The repair to the historical society building is for window replacements which may reduce utility costs by \$500 per year.

### Public Works

#### Accomplishments for 2019

1. No injuries of staff or inmates
2. Department of Corrections has no concerns with operation
3. Smoke tested and camera of sewer lines
4. Mapped the current water meters and their locations
5. Replaced part of the cemetery fencing
6. Filled vacant employee position

**General Fund**

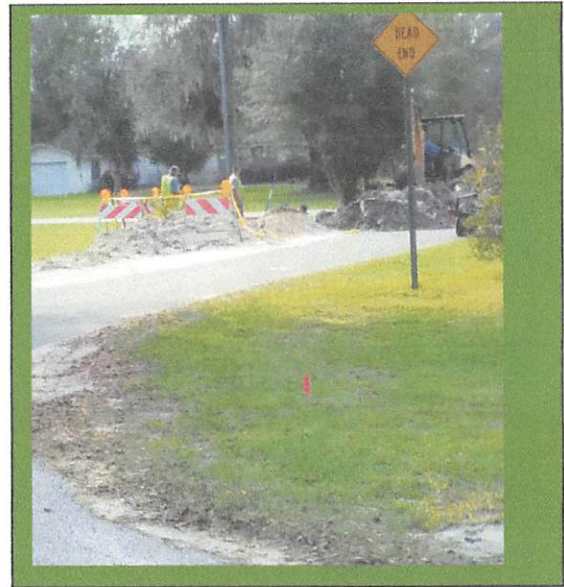
	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<u>Cemetery</u>					
Cemetery - Mapping	\$0	\$0	\$0	\$0	\$3,000
Cemetery - Fencing	\$0	\$0	\$3,000	\$3,000	\$0
<b>Total Cemetery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<u>Public Works</u>					
Personnel Services	\$89,357	\$98,136	\$0	\$0	\$0
Salaries	\$0	\$0	\$97,000	\$97,000	\$77,000
Health Insurance	\$0	\$0	\$12,000	\$28,000	\$29,600
Overtime	\$0	\$0	\$2,500	\$2,300	\$2,500
Part-Time	\$0	\$0	\$8,000	\$12,000	\$8,000
On Call	\$0	\$0	\$3,000	\$5,000	\$5,000
FICA	\$0	\$0	\$7,700	\$8,200	\$5,000
Medicare	\$0	\$0	\$1,700	\$300	\$1,500
Retirement	\$0	\$0	\$6,000	\$8,200	\$6,500
Life Insurance	\$0	\$0	\$800	\$1,400	\$1,000
Workers Comp	\$0	\$0	\$10,000	\$200	\$9,700
<b>Total Salaries and Benefits</b>	<b>\$89,357</b>	<b>\$98,136</b>	<b>\$148,700</b>	<b>\$162,600</b>	<b>\$145,800</b>
Operating expenses	\$102,098	\$126,518	\$0	\$0	\$0
Professional Services	\$0	\$0	\$200	\$200	\$200
Conferences	\$0	\$0	\$500	\$500	\$1,000
Tree City USA	\$0	\$0	\$1,200	\$1,100	\$2,000
Telephone	\$0	\$0	\$600	\$600	\$600
Street Lights	\$0	\$0	\$47,000	\$47,000	\$47,000
Traffic Signals Electricity	\$0	\$0	\$2,000	\$2,000	\$2,000
Auto Insurance	\$0	\$0	\$800	\$2,000	\$2,000
Traffic Signals Repair	\$0	\$0	\$4,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$0	\$0	\$38,000	\$12,000	\$12,000
Operating Supplies	\$0	\$0	\$10,000	\$16,000	\$18,000
Safety Supplies	\$0	\$0	\$1,000	\$2,000	\$2,000
Vehicle Supplies	\$0	\$0	\$10,000	\$7,000	\$7,000
Fuel	\$0	\$0	\$8,000	\$9,000	\$10,000
Uniforms	\$0	\$0	\$1,200	\$1,000	\$1,000
Shoe Allowance	\$0	\$0	\$0	\$200	\$200
Street Maintenance	\$0	\$0	\$7,000	\$8,000	\$8,000

## General Fund

### Public Works

#### Goals for 2019

1. Patch turning radius and intersections
2. Repair sidewalks
3. Improve the flow of water in the culverts
4. Employee parking lot at public works garage.



### Animal Control

Animal Control is handled by a trained public works employee. He handles the calls on a as needed basis.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>3 yr. avg. 2016-2018</u>
Jan	2	3	1	3	2.0
Feb	3	3	3	3	3.0
Mar	3	2	3	1	2.66
Apr	2	2	2	2	2.0
May	3	2	5	1	2.33
June	2	4	5	3	3.67
Jul	3	3	3	4	3.0
Aug	3	4	2		3.0
Sept	1	4	0		1.67
Oct	2	3	2		2.33
Nov	3	3	1		2.33
Dec	<u>4</u>	<u>3</u>	<u>0</u>		<u>2.33</u>
Total	31	36	27		31.33



The three year average 31 animals were dealt with on an annual basis, which brings the three year monthly average to 2.6 animals per month. The average monthly cost for animal control over this three year period is \$509 per month or an average of \$196 per animal taken care of each month.





**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
Street Repair	\$0	\$0	\$1,000	\$1,000	\$1,000
Capital Outlay	\$4,100	\$16,647	\$6,500	\$6,500	\$25,000
Total Operating Supplies	\$106,198	\$143,165	\$139,000	\$121,100	\$144,000
Total Public Works	\$195,555	\$241,301	\$287,700	\$283,700	\$289,800
<u>Animal Control</u>					
Personnel services	\$4,209	\$4,223	\$0	\$0	\$0
Salary	\$0	\$0	\$2,000	\$4,000	\$4,000
FICA, Health Care	\$0	\$0	\$200	\$300	\$300
Medicare	\$0	\$0	\$100	\$100	\$100
Retirement	\$0	\$0	\$200	\$300	\$300
Total Personnel Services	\$4,209	\$4,223	\$2,500	\$4,700	\$4,700
Operating expenses	\$1,692	\$1,631	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$100	\$100	\$100
Insurance	\$0	\$0	\$400	\$300	\$300
Training	\$0	\$0	\$1,000	\$0	\$600
Repair and Maintenance	\$0	\$0	\$100	\$100	\$100
Operating Supplies	\$0	\$0	\$300	\$300	\$300
Vehicle Supplies	\$0	\$0	\$400	\$500	\$500
Fuel	\$0	\$0	\$1,000	\$1,000	\$1,000
Total Operating Expenses	\$1,692	\$1,631	\$3,300	\$2,300	\$2,900
Total Animal Control	\$5,901	\$5,854	\$5,800	\$7,000	\$7,600
<u>Mosquito control</u>					
Operating expenses	\$4,721	\$2,648	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$3,000	\$4,200	\$4,200
Insurance	\$0	\$0	\$400	\$400	\$200
Operating Supplies	\$0	\$0	\$1,000	\$1,600	\$1,000
Total Mosquito Control	\$4,721	\$2,648	\$4,400	\$6,200	\$5,400
Total Other Services	\$10,622	\$8,502	\$10,200	\$13,200	\$13,000

## General Fund

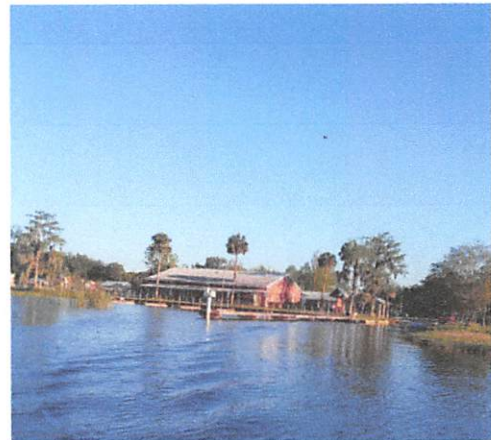
### Mosquito Control

In Florida with standing water and with so many lakes along with the wooded areas, mosquitos are ever present. Many of the disease carrying mosquitos are found in Union County so it is important that a mosquito program be operational. A trained 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. Unfortunately, a fire occurred in the fall of 2018 and created damage. After fifty years, it was a good time to renovate the facility. It was torn down to the shell and remodeled to create a more modern environment. It is still the center of the community and the pride is back. There are several other parks within the City and its various neighborhoods, but none draw the crowds that the Lake Shore Park draws. One employee with a crew of inmates maintains the parks for the community. A contracted cleaning crew cleans the facility after every event at the Community Center.



### Performance Measurements - Historical Society

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



The Townsend Building is used as the historical society on the top floor with an area that is rented for small events plus the first floor is rented as a commercial business. \$20,000 is in capital outlay to paint and install windows. Need to continue to care for this historical building.

General Fund

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<u>Parks</u>					
Personnel services	\$40,936	\$36,480	\$0	\$0	
Salaries	\$0	\$0	\$24,000	\$26,000	\$26,300
Overtime	\$0	\$0	\$300	\$200	\$500
On call pay	\$0	\$0	\$800	\$2,700	\$2,000
Health Insurance	\$0	\$0	\$6,500	\$6,500	\$7,500
FICA	\$0	\$0	\$1,700	\$1,700	\$1,700
Medicare	\$0	\$0	\$400	\$400	\$400
Retirement	\$0	\$0	\$3,000	\$2,200	\$2,200
Life Insurance	\$0	\$0	\$300	\$300	\$300
Workers Comp	\$0	\$0	\$1,300	\$1,300	\$1,300
<b>Total Salaries and Benefits</b>	<b>\$40,936</b>	<b>\$36,480</b>	<b>\$38,300</b>	<b>\$41,300</b>	<b>\$42,200</b>
Operating expenses	\$67,111	\$102,459	\$0	\$0	\$0
Contractual Services-Cleaning	\$0	\$0	\$4,000	\$5,400	\$5,400
Contractual Services-Security	\$0	\$0	\$3,000	\$2,000	\$2,200
Travel	\$0	\$0	\$500	\$500	\$500
Training	\$0	\$0	\$500	\$200	\$500
Telephone - Townsend	\$0	\$0	\$200	\$200	\$300
Telephone	\$0	\$0	\$800	\$700	\$700
Utilities - parks	\$0	\$0	\$3,000	\$4,200	\$4,200
Utilities - community center	\$0	\$0	\$6,000	\$9,200	\$10,000
Utilities - Townsend	\$0	\$0	\$3,500	\$4,200	\$4,500
Utilities - Splash Park	\$0	\$0	\$2,000	\$2,500	\$3,000
Insurance-Community Center	\$0	\$0	\$3,000	\$3,000	\$3,000
Insurance-Townsend	\$0	\$0	\$2,000	\$2,300	\$2,300
Insurance - Union Depot	\$0	\$0	\$1,000	\$1,100	\$1,100
Insurance -Auto	\$0	\$0	\$400	\$400	\$400
Repairs -Parks	\$0	\$0	\$8,000	\$8,000	\$9,000
Repairs - Community Center	\$0	\$0	\$20,000	\$3,000	\$2,000
Repairs - Townsend	\$0	\$0	\$12,000	\$1,000	\$8,000
Repairs - Splash Park	\$0	\$0	\$5,000	\$3,000	\$10,000
Repairs - City Hall	\$0	\$0	\$4,000	\$4,000	\$4,000
Eastside Park - FRDAP	\$10,647	\$7,874	\$0	\$0	\$0
County Property Tax	\$0	\$0	\$300	\$300	\$300
Operating Supplies	\$0	\$0	\$5,000	\$9,000	\$10,000
Movies in the Park	\$0	\$0	\$1,300	\$1,200	\$1,500

## General Fund

### Culture and Recreations



Maintenance has increased due to concerns the splash park is leaking water under the cement pad

The Lake Shore Park has a splash park that is enjoyed by the children of the City and surrounding areas. It is one of the more popular attractions on a hot summer day, but maintenance and chemicals are needed to keep this gem operational. Funds are set aside to take care of major repairs. Capital Outlay is \$3,000 for sail cover for splash park, \$2,000 for added grills, \$4,000 for brick wall to replace the PVC pipe used for dividers, \$5,000 for sidewalks, and \$2,000 for sand



Movie night in the Park is another big hit among the young people. Commissioner Redman hosts this event once a month and it is well attended. It is anticipated to increase funding to this popular event

If solitude is preferred, then there are many opportunities to be alone and think. Fishing and boating are also a great past time on Lake Butler.



**General Fund**

	Audited *		Projected	Budget	
	2017	2018	2019	2019	2020
Chlorine supplies Splash Park	\$0	\$0	\$2,000	\$4,000	\$5,000
Health certification	\$0	\$0	\$100	\$100	\$100
Vehicle supplies	\$0	\$0	\$500	\$500	\$600
Fuel	\$0	\$0	\$1,500	\$1,500	\$1,600
Uniforms	\$0	\$0	\$500	\$500	\$500
Shoe Allowance	\$0	\$0	\$0	\$100	\$100
Lake Weed Control	\$0	\$0	\$600	\$1,600	\$2,000
Capital Outlay- Lakeside	\$0	\$0	\$0	\$0	\$7,000
Dues- FL task force	\$0	\$0	\$1,000	\$1,000	\$1,000
July 4th festival	\$0	\$0	\$3,000	\$3,000	\$3,000
Christmas festival	\$0	\$0	\$4,500	\$4,000	\$4,500
Employee appreciation	\$0	\$0	\$2,500	\$3,000	\$3,000
Recycling	\$0	\$0	\$600	\$600	\$600
Training- NEFLC	\$0	\$0	\$4,000	\$4,600	\$4,600
Historical Society	\$0	\$0	\$5,000	\$5,000	\$5,000
Capital Outlay	\$105,382	\$16,156	\$15,000	\$16,400	\$16,000
<b>Total Operating Expenses</b>	<b>\$183,140</b>	<b>\$126,489</b>	<b>\$126,300</b>	<b>\$111,300</b>	<b>\$137,500</b>
<b>Total Parks</b>	<b>\$224,076</b>	<b>\$162,969</b>	<b>\$164,600</b>	<b>\$152,600</b>	<b>\$179,700</b>
<b><u>Parks</u></b>					
<b><u>Performance Measurements</u></b>	<b><u>Completed</u></b>			<b><u>Target</u></b>	
Number of Special events held/ estimated attendance	2/7,500	2/8,000	2/8,000	2/8,500	
Number of recreation programs held/ estimated attendance	8/100	8/100	8/100	8/100	
Park capital projects anticipated/completed in fiscal year	2/2	4/4	3/3	2/2	
<b>Total Expenditures</b>	<b>\$870,830</b>	<b>\$900,666</b>	<b>\$944,900</b>	<b>\$964,400</b>	<b>\$934,500</b>
<b>Total Expenditures/Other</b>	<b>\$870,830</b>	<b>\$900,666</b>	<b>\$944,900</b>	<b>\$964,400</b>	<b>\$934,500</b>
Net Change in Fund Balance	\$55,370	\$0	\$0	\$0	\$0
Use of Prior Year Earnings	\$0	(\$47,248)	(\$171,867)	(\$181,400)	(\$158,500)

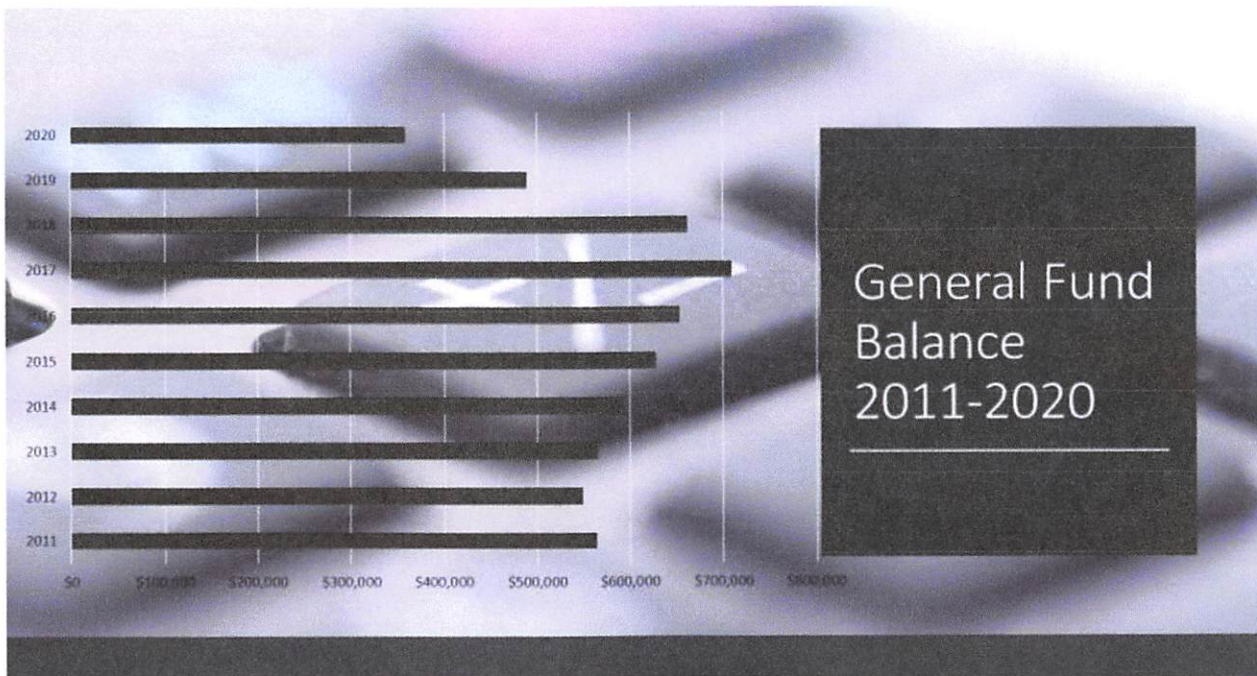
**General Fund**

	Audited *		Projected	Budget	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Fund Balance</b>					
Beginning of Year	\$653,202	\$708,572	\$661,324	\$661,324	\$489,457
End of Year	<u>\$708,572</u>	<u>\$661,324</u>	<u>\$489,457</u>	<u>\$479,924</u>	<u>\$330,957</u>

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

Fund Balance

The fund balance is projected to be 35.4% of operating expenditures. 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.



LAKE BUTLER  
FLORIDA

**Water Fund**

## Water Fund

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 last year 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 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 \$13.33. Lake Butler current base rate is \$12.00. The recommendation is to increase the base rate to \$12.60 or a 5% increase.

The average residential consumption is 5,089 gallons per month. The current rate is \$2.25 per thousand gallons per month or \$11.45 per customer using the average consumption of water. Rates increased 5% would an increase of two cents per day to the average customer. Costs have increased since the last water rate increase, and the equipment is failing at an increasing rate.

The assets in use that are producing the water for consumption are 97% depreciated which would indicate that the end of the useful life is near, and the equipment needs replacement. The State of Florida, Department of Corrections, Lake Butler Reception and Medical Center is a major utility customer of the City. For the year ended September 30, 2017, they accounted for 32% of the water revenues or approximately \$90,000 a year. In fiscal year 2019, they elected to not renew their contract and that impact is major. Negotiations were held but they are not willing to assist at this time.



## Water Fund

The City is seeking grants from the State of Florida to upgrade the water metering system to 750 customers. This process is moving along with planning by our engineers and in the next fiscal year results should be seen.

### Water Rates Analysis of Communities Similar Size in Florida 2019

Per 1,000 <u>Usage- gallons</u>	City of <u>Lake Butler</u>	Per 1,000 <u>Usage- gallons</u>	City of <u>Graceville</u>
0-2,000	\$0.00	0-up	\$14.00
2,001-5,000	\$2.00		
5,001-10,000	\$2.25		
10,001-15,000	\$2.50	Per 1,000 <u>Usage- gallons</u>	Town of <u>Haverhill</u>
15,001-20,000	\$2.75	0-4,000	\$1.46
20,001-25,000	\$2.90	5,001-10,000	\$3.22
25,001-up	\$3.00	10,001-25,000	\$8.12
		25,000- up	\$10.10
Per 1,000 <u>Usage- gallons</u>	Town of <u>Anna Maria</u>	Per 1,000 <u>Usage- gallons</u>	Town of <u>Mangonia Park</u>
1-6,000	\$2.28	0-up	\$2.05
6,001-15,000	\$2.85		
15,001-20,000	\$6.84		
20,001- up	\$10.27		
Per 1,000 <u>Usage- gallons</u>	City of <u>Belleair</u>	Per 1,000 <u>Usage- gallons</u>	Town of <u>Monticello</u>
1,000 - up	\$5.13	0- up	\$1.53
Per 1,000 <u>Usage- gallons</u>	City of <u>Dunnellon</u>	Per 1,000 <u>Usage- gallons</u>	Town of <u>Pierson</u>
0-4,000	\$2.27	0-2,000	\$15.00
4,000-10,000	\$4.54	2,001-3,000	\$16.50
10,001-20,000	\$6.59	3,001-4,000	\$18.50
20,001-30,000	\$9.22	4,001-5,000	\$21.00
30,000- up	\$12.91	5,001-6,000	\$24.00
		6,001-7,000	\$27.50

Per 1,000 Usage- gallons	City of Lake Butler	7,001-8,000	\$31.50
0-2,000	\$0.00	8,001-9,000	\$36.00
2,001-5,000	\$2.10	9,001-10,000	\$41.00
5,001-10,000	\$2.37	10,001 -up	5.00 /1,000 gal
10,001-15,000	\$2.63	Per 1,000	Town of
15,001-20,000	\$2.89	Usage- gallons	Moorehaven
20,001-25,000	\$3.05	0- up	\$3.53
25,001-up	\$3.15	Per 1,000	Town of
-	-	Usage- gallons	Redington Shores
Recommend a 5% increase		0- up	\$5.13

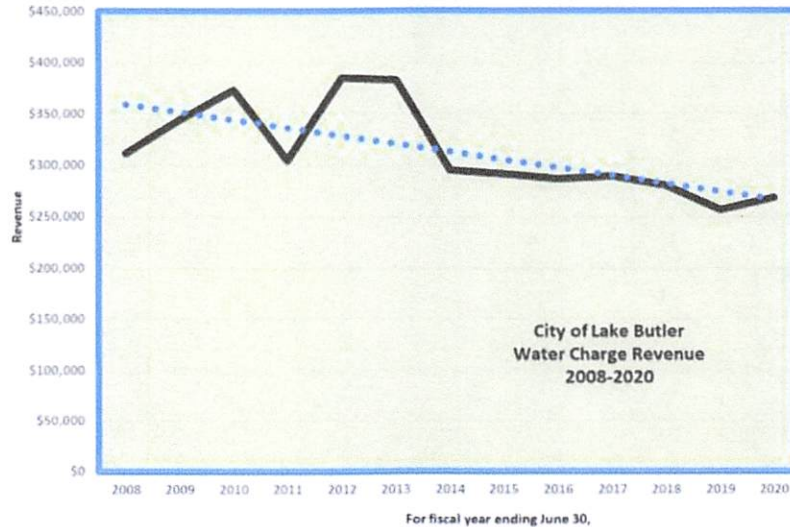
Currently the City of Lake Butler has 629 residential customers and 100 commercial accounts. Average residential consumption is 5,089 gallons x \$2.37 proposed rate equals \$12.06 per month or only an increase of two cents per day over the current usage rate of \$2.25

	Base Rate also known as Readiness to Serve Charge Per month	Recommended 5% increase
City of Lake Butler	\$12.00	\$12.60
Town of Anna Maria	\$9.45	
City of Belleair Beach	\$6.80	
City of Dunnellon	\$17.40	
City of Graceville	\$14.00	
Town of Haverhill	\$14.46	
Town of Mangonia Park	\$12.74	
City of Monticello	\$7.65	
City of Moorehaven	\$32.04	Average charge
Town of Redington Shores	\$6.80	\$13.33

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, operating expenses, transfers out, and depreciation. System sustainability is the focus.

**Water Fund**

	Audited*		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Revenues</b>					
<b>Charges</b>					
Water Use	\$289,110	\$282,970	\$256,000	\$313,500	\$270,000
Tap Fees	\$21,378	\$12,387	\$0	\$3,000	\$3,000
Service Restoration Charge	\$0	\$0	\$12,300	\$10,000	\$10,000
Non-sufficient check fee	\$0	\$194	\$300	\$300	\$100
<b>Total Charges</b>	<b>\$310,488</b>	<b>\$295,551</b>	<b>\$268,600</b>	<b>\$326,800</b>	<b>\$283,100</b>
<b>Other</b>					
Interest Earned	\$0	\$610	\$400	\$300	\$100
Miscellaneous	\$5,129	\$0	\$0	\$0	\$0
<b>Total Other</b>	<b>\$5,129</b>	<b>\$610</b>	<b>\$400</b>	<b>\$300</b>	<b>\$100</b>
<b>Total Revenues</b>	<b>\$315,617</b>	<b>\$296,161</b>	<b>\$269,000</b>	<b>\$327,100</b>	<b>\$283,200</b>



## **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.

<u>Administration</u>	<u>Operations</u>
Accounts Receivable Clerk 30%	Director of Public Works 40%
Accounts Payable Clerk 30%	Assist Dir of PW- Utilities 50%
Director of Finance 30%	Assist Dir of PW – Operation 30%
City Manager 20%	Assistant 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. Last fiscal year the rate was \$6,500 annually. The annual rate is distributed based on the same percentages as listed in the salaries above. This is the first increase in 20 years.

### Retirement

The City employees belong to the Florida Retirement System. The employer contribution is 8.26% 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.

### Contractual Generators

A contract is developed to maintain the generators at the water plant to ensure continual flow of water.

**Water Fund**

	Audited*		Projected <u>2019</u>	Budget <u>2019</u>	Budget <u>2020</u>
	<u>2017</u>	<u>2018</u>			
<b>Expenditures</b>					
Personal Services	\$161,477	\$163,975	\$0	\$0	\$0
Salaries - Administration	\$0	\$0	\$26,200	\$16,000	\$37,000
Salaries - Operation	\$0	\$0	\$42,000	\$72,000	\$88,000
Overtime	\$0	\$0	\$1,000	\$2,000	\$1,000
On Call	\$0	\$0	\$2,000	\$2,000	\$2,000
Health Insurance	\$0	\$0	\$20,000	\$18,000	\$23,100
FICA	\$0	\$0	\$4,500	\$5,500	\$7,800
Medicare	\$0	\$0	\$1,800	\$1,500	\$1,900
Retirement	\$0	\$0	\$8,000	\$8,000	\$15,000
Life Insurance	\$0	\$0	\$900	\$900	\$1,000
Workers Comp	\$0	\$0	\$8,000	\$2,000	\$5,600
Total Personal Services	\$161,477	\$163,975	\$114,400	\$127,900	\$182,400
Operating Expenses	\$194,470	\$174,953	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$300	\$500	\$500
Contractual Generators	\$0	\$0	\$2,000	\$2,000	\$2,000
Environmental Assessment	\$0	\$0	\$7,000	\$9,000	\$7,500
Audit	\$0	\$0	\$4,000	\$4,000	\$4,000
Contractual Security	\$0	\$0	\$1,000	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$100	\$200
Training	\$0	\$0	\$100	\$600	\$1,000
Telephone	\$0	\$0	\$2,200	\$3,000	\$2,500
Telephone- employee	\$0	\$0	\$1,000	\$1,000	\$1,000
Postage	\$0	\$0	\$1,800	\$3,000	\$2,000
Electricity -					
Utility Building	\$0	\$0	\$500	\$1,000	\$800
Water Plant	\$0	\$0	\$22,000	\$30,000	\$23,000
Insurance					
Liability I	\$0	\$0	\$12,000	\$12,000	\$12,000
Property	\$0	\$0	\$800	\$1,000	\$1,000
Water Property	\$0	\$0	\$4,000	\$4,000	\$4,000
Auto	\$0	\$0	\$1,500	\$2,000	\$2,000

## Water Fund

### 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.

### 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.



### 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 \$1,544,653 x payment in lieu of taxes \$2.75 mills = \$4,247

Additional \$1,800 for proposed new equipment.



**Water Fund**

	Audited*		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
Maintenance					
Building	\$0	\$0	\$1,000	\$2,000	\$2,000
Equipment	\$0	\$0	\$12,000	\$14,000	\$14,000
Water Lines	\$0	\$0	\$500	\$5,000	\$0
Water Tower	\$0	\$0	\$12,500	\$8,500	\$10,000
Legal Ads	\$0	\$0	\$500	\$1,000	\$500
Drug Testing	\$0	\$0	\$0	\$100	\$0
Operating Supplies	\$0	\$0	\$15,000	\$14,000	\$15,000
Chlorine Supplies	\$0	\$0	\$2,500	\$1,000	\$3,000
Vehicle Supplies	\$0	\$0	\$500	\$1,000	\$1,000
Fuel	\$0	\$0	\$5,000	\$7,000	\$6,000
Uniforms	\$0	\$0	\$1,600	\$1,500	\$1,600
Shoe Allowance	\$0	\$0	\$400	\$400	\$400
Dues	\$0	\$0	\$1,000	\$1,200	\$1,200
Depreciation	\$0	\$0	\$14,000	\$14,000	\$19,000
<b>Total Operating Expense</b>	<b>\$194,470</b>	<b>\$174,953</b>	<b>\$126,700</b>	<b>\$144,900</b>	<b>\$138,200</b>
Transfer to General Fund	\$14,000	\$16,000	\$5,000	\$5,000	\$6,000
<b>Total Expenses</b>	<b>\$369,947</b>	<b>\$354,928</b>	<b>\$246,100</b>	<b>\$277,800</b>	<b>\$326,600</b>
<b>Excess of revenues over/(under) expenses</b>	<b>(\$54,330)</b>	<b>(\$58,767)</b>	<b>\$22,900</b>	<b>\$49,300</b>	<b>(\$43,400)</b>
<b>Retained Earnings</b>					
Beginning of the year	\$267,452	\$213,122	\$154,355	\$177,255	\$177,255
End of the Year	<b>\$213,122</b>	<b>\$154,355</b>	<b>\$177,255</b>	<b>\$226,555</b>	<b>\$133,855</b>

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

## Water Fund

### Retained Earnings

The utility system needs to have a higher than normal ratio of retained earnings to operating expenses due to the significant underground assets. In 2020 it is projected to be a percentage of 41%, which is a low number for a well-funded system.

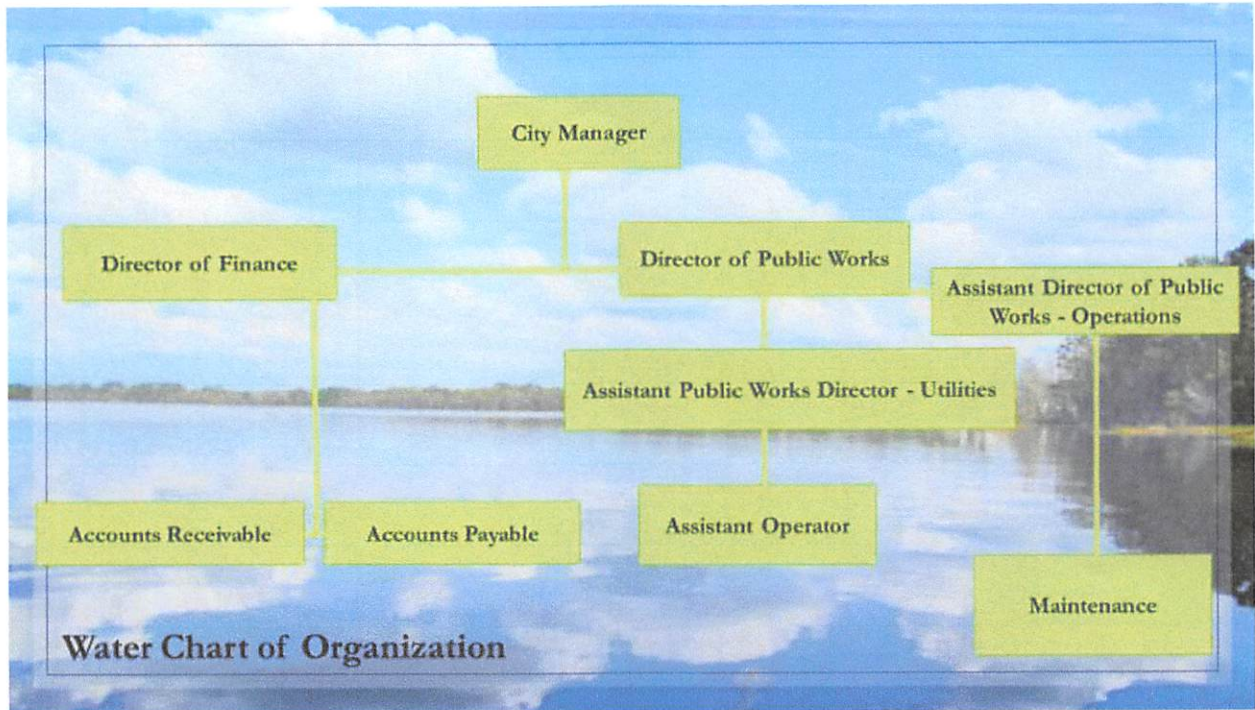


### Performance Measurements

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Average daily flow (actual gallons, 000)	213.5	224.1	221.9	224.0	228.0
User charges as a percent of total revenue	94%	92%	96%	95%	95%
Percentage of electricity to sales	9%	9%	9%	9%	9%



# Water Fund





Water line leak and struggle with finding the turn off valve in an old system that is not mapped.



Old asbestos laden line with crack and no turn off valve to shut water off



Delicate backhoe digging



LAKE BUTLER  
FLORIDA

**Wastewater  
Fund**

## Wastewater Fund

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

### Wastewater Use

Over 98% of the revenues for this fund are generated by the user fees. The fund needs to build the fund balance as there are opportunities to improve the system and a health fund balance along with grants will help to improve the infrastructure.

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. In our analysis of seven other similar size communities, the City has one of the higher readiness to serve charges.

Town of Anna Maria	\$22.54	City of Graceville	\$20.00
City of Belleair Beach	\$13.66	Town of Haverhill	\$16.21
City of Dunnellon	\$17.11	Town of Mangoina Park	\$19.86
City of Monticello	\$18.36	Average charge	\$18.89

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.

## Wastewater Rates Analysis of Communities Similar Size in Florida 2019

<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">City of <u>Lake Butler</u></p>	<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">City of <u>Graceville</u></p>
0-2,000	\$0.00	0-up	\$2.80
2,001-3,000	\$2.00		
3,001-5,000	\$2.10		
5,001-9,000	\$2.20		
9,001-12,000	\$2.40		
12,001-20,000	\$2.60		
20,001-up	\$2.80		
		<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">Town of <u>Haverhill</u></p>
		0-4,000	\$1.97
		5,001-up	\$4.63
		<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">Town of <u>Mangonia Park</u></p>
Per 1,000 <u>Usage- gallons</u>	<p style="text-align: center;">Town of <u>Anna Maria</u></p>	0-up	\$5.11
0- up	\$5.03		
		<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">City of <u>Moorehaven</u></p>
Per 1,000 <u>Usage- gallons</u>	<p style="text-align: center;">City of <u>Belleair Beach</u></p>	0-up	\$6.25
1,000 - up	\$5.13		
		<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">Town of <u>Monticello</u></p>
Per 1,000 <u>Usage- gallons</u>	<p style="text-align: center;">City of <u>Dunnellon</u></p>	0- up	\$4.62
0-4,000	\$8.46		
4,000-up	\$16.92		
		<p style="text-align: center;">Per 1,000 <u>Usage- gallons</u></p>	<p style="text-align: center;">Town of <u>Redington Shores</u></p>
Per 1,000 <u>Usage- gallons</u>	<p style="text-align: center;">City of <u>Lake Butler</u></p>	One bath	\$49.84
0-2,000	\$0.00	Two bath	\$61.54
2,001-3,000	\$2.10	Three bath	\$73.24
3,001-5,000	\$2.21	Four bath	\$84.94
5,001-9,000	\$2.31		
9,001-12,000	\$2.52		
12,001-20,000	\$2.73		
20,001-up	\$2.94		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; background-color: #e0f0ff; padding: 5px;"> <p>Recommend a 5% increase</p> </div> <div style="width: 50%;"> <p>Currently the City of Lake Butler has 629 residential customers and 100 commercial accounts. Average residential consumption is 5,089 gallons x \$2.31 proposed rate equals \$11.75 per month. The current rate is \$2.20 resulting in a monthly increase of \$0.55 per month or a two cent per day increase.</p> </div> </div>			

## **Wastewater Fund**

### Wastewater Use

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. Flow Meters are anticipated to be installed to determine the actual flow rather than use water consumption and extrapolate the usage.

### 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.

### Personal Services

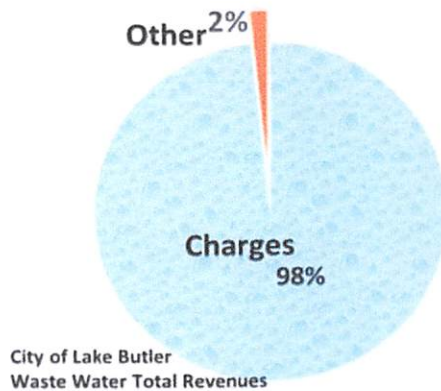
The Wastewater Fund is the largest fund as well as the most complex fund in the City of Lake Butler. Administration includes salaries of several employees actively involved in furnishing the needed services to the community and reflects a better cost accounting view of the system. This budget is more 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 the W-2 and has been a practice for many years. The health insurance fee has not been raised in several years and the medical costs have risen significantly each year. If the city provided health insurance for a family, it would typically be approximately \$15,000 per year. It is recommended to raise the annual insurance fee from \$6,500 to \$7,500.

**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Revenues</b>					
Charges					
Wastewater Charges	\$715,680	\$714,564	\$725,000	\$700,000	\$760,000
Tap in fees	\$8,734	\$10,373	\$2,000	\$5,000	\$5,000
<b>Total Charges</b>	<b>\$724,414</b>	<b>\$724,937</b>	<b>\$727,000</b>	<b>\$705,000</b>	<b>\$765,000</b>
Other					
Interest Earned	\$674	\$0	\$0	\$100	\$1,000
CDBG Grant	\$169,924	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$6,123	\$13,000	\$0	\$1,000
Sprayfield Lease	\$0	\$0	\$3,000	\$3,000	\$4,000
Transfer in	\$0	\$5,266	\$0	\$0	\$0
<b>Total Other</b>	<b>\$170,598</b>	<b>\$11,389</b>	<b>\$16,000</b>	<b>\$3,100</b>	<b>\$6,000</b>
<b>Total Revenues</b>	<b>\$895,012</b>	<b>\$736,326</b>	<b>\$743,000</b>	<b>\$708,100</b>	<b>\$771,000</b>



## Wastewater Fund

<u>Performance measurements</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Percentage of Capital Expenditures to Operating Expenses	2%	1%	0%	10%	10%
Per capita operational costs (1,800 population)	\$428	\$355	\$358	\$281	\$342
Average daily flow (000,gal.)through the treatment plant	479	509	529	550	575

### Retirement

The City employees belong to the Florida Retirement System. The regular employer contribution is 8.26% 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.

### 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.





**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Expenditures</b>					
Personal Services	\$185,986	\$189,865	\$0	\$0	\$0
Salaries - Administration	\$0	\$0	\$15,000	\$16,000	\$67,000
Salaries - Operation	\$0	\$0	\$67,000	\$82,000	\$81,000
Overtime	\$0	\$0	\$1,000	\$1,000	\$0
On Call	\$0	\$0	\$2,000	\$5,000	\$3,000
Health Insurance	\$0	\$0	\$17,000	\$17,000	\$27,300
FICA	\$0	\$0	\$6,400	\$5,500	\$9,200
Medicare	\$0	\$0	\$1,000	\$1,500	\$2,200
Retirement	\$0	\$0	\$5,000	\$8,000	\$17,300
Life Insurance	\$0	\$0	\$600	\$900	\$1,200
Workers Comp	\$0	\$0	\$3,000	\$2,000	\$7,300
<b>Total Personal Services</b>	<b>\$185,986</b>	<b>\$189,865</b>	<b>\$118,000</b>	<b>\$138,900</b>	<b>\$215,500</b>

To improve the cost accounting of the largest utility system in the City of Lake Butler the 2020 allocations for salaries were computed as follows:

Position	Percent of allocation	The percentages are based on the estimated time spent working in the various aspects of the department.	
Accounts Payable Clerk	40.00%		
Accounts Receivable Clerk	40.00%		
Finance Director	40.00%		
Public Works Director	60.00%	Maintenance	50.00%
Assitant Director Utilities	50.00%	Operator	50.00%
Assistant Director Operations	40.00%	City Manager	20.00%

**Performance Measurements**

Percentage of maintenance costs performed in-house versus maintenance cost that is outsourced	80%	80%	80%	80%	80%
Number of times the lift stations required repair	0	0	0	0	0
Percentage of Over time and On-Call compared to operational salaries	not available	not available	10%	7%	4%

## **Wastewater Fund**

### 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 81% of the assets depreciated.

### Debt Limit

Net indebtedness of the City shall not be in excess of 10% of the taxable value of all real and personal property. The outstanding debt for this system is far below the maximum debt level.

2018 Taxable Value = \$33,610,880 x 10 % = \$3,361,089 equals debt limit. No General Obligation bonds and revenue bonds are exempt from the direct debt limit.

### Debt Payment

It is anticipated the 1980 Revenue Bonds will be paid off prior to maturity and as of September 30, 2019.

1998 Revenue Bonds are pledged by the revenues of the system. The outstanding debt as of September 30, 2019 will be \$807,000

Community State Bank has a loan for a 2019 pickup truck, and it is anticipated to purchase a 2020 truck to use in the maintenance of the lift stations and collection lines.

### 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 \$5,119,664 x payment in lieu of taxes \$2.75 mills = \$14,079

### Retained Earnings

The retained earnings 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. Retained earnings at the end of 2020 is anticipated to be 148% of operating expenditures.

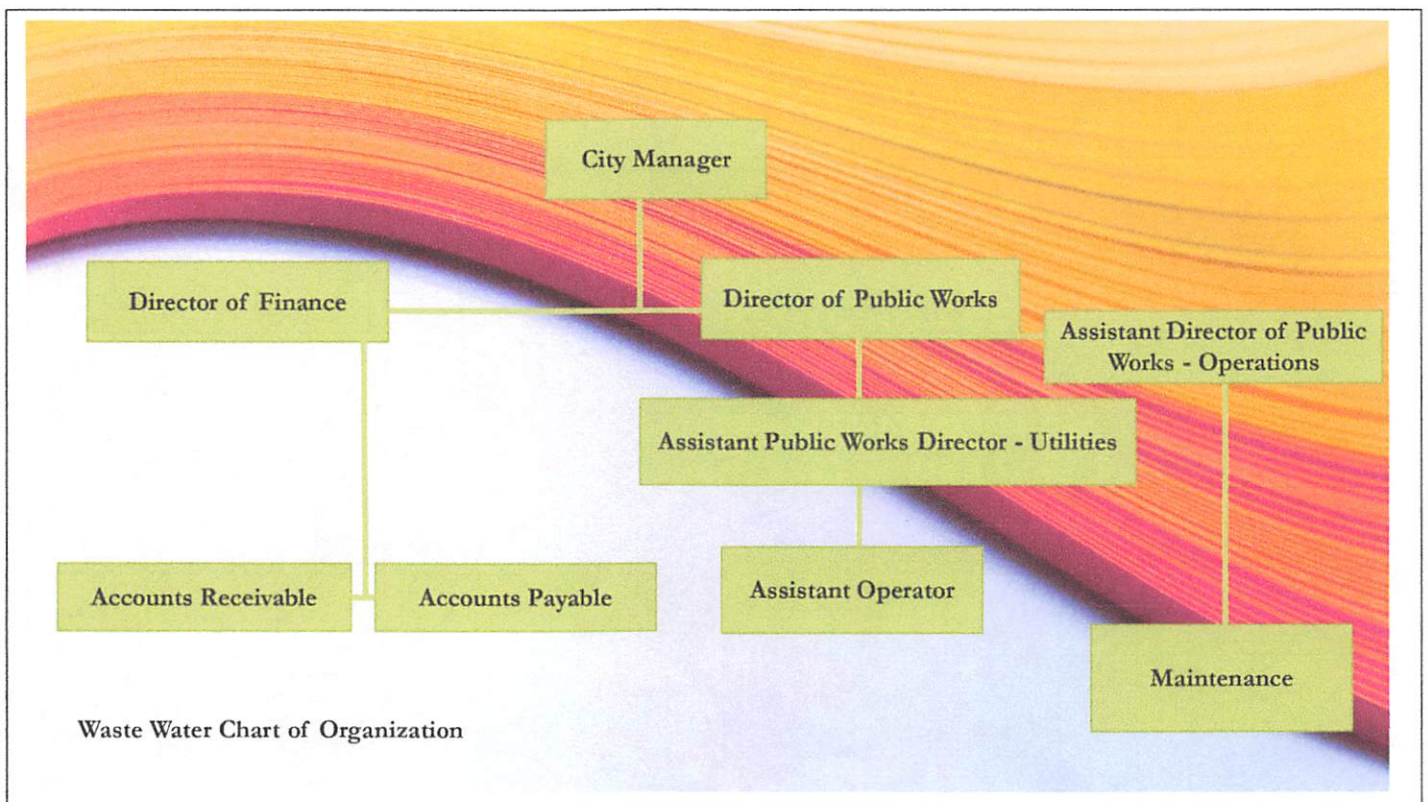
**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Expenditures</b>					
Operating Expenses	\$334,462	\$352,195	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$500	\$500	\$0
Contractual Generators	\$0	\$0	\$2,500	\$3,500	\$3,600
Engineering Services	\$0	\$0	\$13,000	\$0	\$0
Audit	\$0	\$0	\$5,300	\$5,300	\$5,400
Contractual Operator	\$0	\$0	\$19,000	\$19,500	\$20,000
Contractual Security	\$0	\$0	\$400	\$400	\$400
Travel	\$0	\$0	\$200	\$200	\$1,000
Training	\$0	\$0	\$300	\$1,500	\$2,500
Telephone	\$0	\$0	\$2,500	\$3,000	\$2,500
Telephone- employee	\$0	\$0	\$500	\$1,000	\$700
Internet hot spot	\$0	\$0	\$1,200	\$500	\$500
Postage	\$0	\$0	\$2,000	\$2,500	\$2,500
Electricity					
Lift Station	\$0	\$0	\$15,000	\$18,000	\$20,000
Treatment Plant	\$0	\$0	\$75,000	\$82,000	\$85,000
Sprayfield	\$0	\$0	\$17,000	\$21,000	\$20,000
Utility Building	\$0	\$0	\$500	\$500	\$500
Insurance					
Liability	\$0	\$0	\$12,000	\$12,000	\$11,000
Generator	\$0	\$0	\$600	\$600	\$600
Property	\$0	\$0	\$700	\$700	\$700
WasteWater Property	\$0	\$0	\$5,100	\$5,100	\$5,200
Auto	\$0	\$0	\$2,000	\$2,000	\$2,000
Maintenance					
Building	\$0	\$0	\$2,000	\$2,000	\$2,000
Equipment	\$0	\$0	\$40,000	\$38,100	\$50,000
Wastewater Lines	\$0	\$0	\$8,000	\$10,000	\$12,000
Plant Electrical	\$0	\$0	\$3,000	\$4,000	\$5,000
Plant	\$0	\$0	\$27,000	\$29,000	\$29,000
Sprayfield	\$0	\$0	\$15,000	\$15,000	\$15,000
System upgrade- CWSRF	\$0	\$0	\$13,000	\$0	\$0
Legal Ads	\$0	\$0	\$300	\$300	\$500
Miscellaneous	\$0	\$0	\$500	\$1,000	\$0
Drug Testing	\$0	\$0	\$0	\$100	\$0
Operating Supplies	\$0	\$0	\$16,000	\$15,000	\$15,000
Saftey supplies	\$0	\$0	\$1,200	\$1,000	\$2,000

## Wastewater Fund

Capital Improvement for Wastewater is anticipated to be the following:

1. All-terrain vehicle to be able to work in a wet soft area for repairs. Also used during festivals and other events that need transportation such as the July 4<sup>th</sup> event. This is approximately a \$12,000 cost. Cost savings of \$1,000 as bigger vehicles will not be needed.
2. Creating a sidewalk at the treatment plant for easier access to locations at the facility. Estimated cost of \$7,500
3. Obtaining a trailer jetter for cleaning out sewer lines when clogged. At an estimated cost of \$40,000, this jetter used hot and cold water as well as has a small camera for detection of broken lines.
4. Truck for the utility maintenance. Estimated at \$50,000 purchased with bank loan.
5. Total = \$59,500



**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
Chlorine Supplies	\$0	\$0	\$9,000	\$9,000	\$13,000
Vehicle Supplies	\$0	\$0	\$2,000	\$2,500	\$3,000
Fuel	\$0	\$0	\$8,500	\$9,000	\$9,000
Uniforms	\$0	\$0	\$1,200	\$1,200	\$1,500
Shoe Allowance	\$0	\$0	\$300	\$400	\$400
Dues	\$0	\$0	\$75	\$100	\$100
Training	\$0	\$0	\$0	\$400	\$0
Depreciation	\$0	\$0	\$18,000	\$18,000	\$21,000
Debt Payment	\$44,756	\$42,153	\$0	\$0	\$0
1998 Interest	\$0	\$0	\$40,000	\$40,000	\$36,500
2018 Truck loan interest	\$0	\$0	\$0	\$0	\$1,000
<b>Total Operating Expense</b>	<b>\$379,218</b>	<b>\$394,348</b>	<b>\$380,375</b>	<b>\$375,900</b>	<b>\$400,100</b>
Transfer to General Fund	\$75,000	\$60,000	\$14,000	\$14,000	\$15,000
<b>Total Expenditures</b>	<b>\$640,204</b>	<b>\$644,213</b>	<b>\$512,375</b>	<b>\$528,800</b>	<b>\$630,600</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$254,808</b>	<b>\$92,113</b>	<b>\$230,625</b>	<b>\$179,300</b>	<b>\$140,400</b>
<b>Retained Earnings</b>					
Beginning of the year	\$216,617	\$471,425	\$563,538	\$794,163	\$794,163
End of the Year	\$471,425	\$563,538	\$794,163	\$973,463	\$934,563
Principal Payment					
1998 Bonds					\$30,000
Community State Truck Loan #1					\$6,700
Community State Truck Loan #2					\$7,000
<b>Total Principal Payment from the excess of revenues over expenditures</b>					<b>\$43,700</b>

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

## Waste Water Fund

City of Lake Butler  
**1998 Bonds Payable**  
 Debt Schedule

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u>
				\$807,000
<b>2020</b>	<b>\$30,000</b>	<b>\$36,460</b>	\$66,460	\$777,000
2021	\$32,000	\$35,010	\$67,010	\$745,000
2022	\$33,000	\$33,570	\$66,570	\$712,000
2023	\$34,000	\$31,997	\$65,997	\$678,000
2024	\$35,000	\$30,639	\$65,639	\$643,000
2025	\$38,000	\$28,935	\$66,935	\$605,000
2026	\$39,000	\$27,225	\$66,225	\$566,000
2027	\$41,000	\$25,400	\$66,400	\$525,000
2028	\$43,000	\$23,690	\$66,690	\$482,000
2029	\$45,000	\$21,690	\$66,690	\$437,000
2030	\$47,000	\$19,665	\$66,665	\$390,000
2031	\$49,000	\$17,502	\$66,502	\$341,000
2032	\$51,000	\$15,387	\$66,387	\$290,000
2033	\$53,000	\$13,050	\$66,050	\$237,000
2034	\$56,000	\$10,665	\$66,665	\$181,000
2035	\$58,000	\$81,226	\$139,226	\$123,000
2036	\$61,000	\$5,550	\$66,550	\$62,000
2037	\$62,000	\$2,790	\$64,790	\$0

Wastewater  
Treatment Plant



## Waste Water Fund

City of Lake Butler  
**1980 Bonds Payable**  
Debt Schedule

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u>
				\$3,000
2020	\$3,000	\$1,750	\$4,750	\$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.



Lift Station Repair



Wastewater Treatment Plant new motors

## Waste Water Fund



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	\$33,354.89	\$632.29	\$541.96	\$90.34	\$32,812.94
<b>Total 2018-19</b>				<b>2,159.06</b>	<b>370.12</b>	
5	10/22/2019	\$32,812.94	\$632.29	\$543.43	\$88.87	\$32,269.51
6	11/22/2019	\$32,269.51	\$632.29	\$544.90	\$87.40	\$31,724.61
7	12/22/2019	\$31,724.61	\$632.29	\$546.37	\$85.92	\$31,178.24
8	1/22/2020	\$31,178.24	\$632.29	\$547.85	\$84.44	\$30,630.39
9	2/22/2020	\$30,630.39	\$632.29	\$549.34	\$82.96	\$30,081.05
10	3/22/2020	\$30,081.05	\$632.29	\$550.82	\$81.47	\$29,530.23
11	4/22/2020	\$29,530.23	\$632.29	\$552.32	\$79.98	\$28,977.91
12	5/22/2020	\$28,977.91	\$632.29	\$553.81	\$78.48	\$28,424.10
13	6/22/2020	\$28,424.10	\$632.29	\$555.31	\$76.98	\$27,868.79
14	7/22/2020	\$27,868.79	\$632.29	\$556.82	\$75.48	\$27,311.97
15	8/22/2020	\$27,311.97	\$632.29	\$558.32	\$73.97	\$26,753.65
16	9/22/2020	\$26,753.65	\$632.29	\$559.84	\$72.46	\$26,193.81
<b>Total 2019-20</b>				<b>6,619.13</b>	<b>968.41</b>	



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
	<b>Total 2020-21</b>			<b>6,837.48</b>	<b>750.05</b>	
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
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



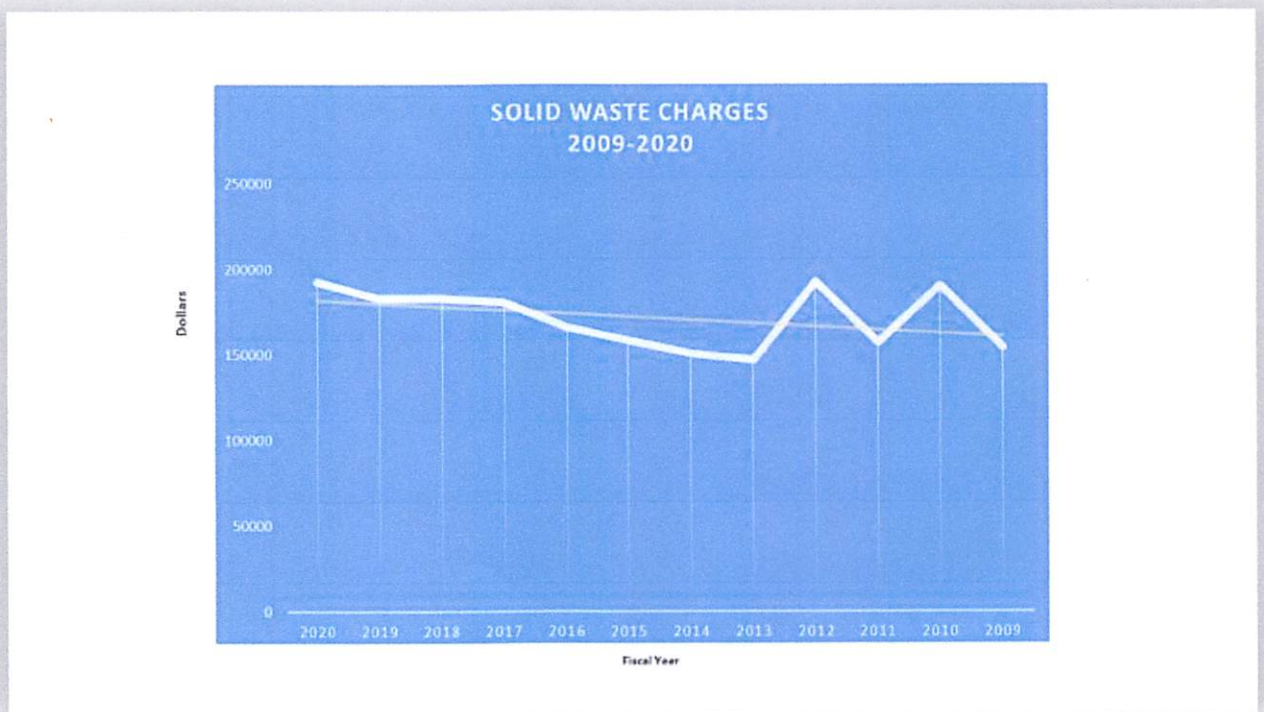
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## Solid Waste Fund

### 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. This fee is currently \$70 per year and is placed on the tax roll of all property owners. Monthly, this equals \$5.83. The monthly solid waste fees currently charged by the City to the users is \$11.50 per month for a twice weekly pick up at the curbside. It is proposed to raise the fee to \$12.07. This is a 5% increase which the resident will pay \$12.07 plus the \$5.83 per month which amounts to \$17.90 or 60 cents per month increase or two cents per day to dispose of trash.



### Contributions


The waste hauler has agreed to donate funds each year. The City has elected to use those funds on the turning radius of the streets.

## Solid Waste Fund

### Salaries

Thirty percent of the accounts receivable and thirty percent of the accounts payable clerk salaries and fringes are paid from this fund. As they collect the fees and pay the bills it is appropriate to develop a cost accounting system.

### Contractual Services

Currently the contract for solid waste hauling is with WCA. This contract was extended for three years through 2022 and in exchange for the extension they have agreed to provide no increase for the three-year period. 

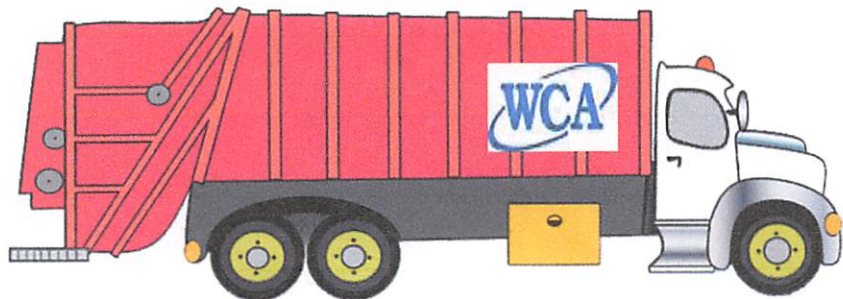
### Radius Street Repair

The streets of Lake Butler were designed to be narrow and residential. During the current contract, the WCA trucks are much larger than previous years and several residents have concerns that the size of the trucks are destroying the turning radius of several streets making them unsafe. It is anticipated to use any excess funds to repair the turning radius of several streets replacing the asphalt with concrete to withstand the weight of new and larger vehicles.



**Solid Waste Fund**

	Audited		Projected	Budget	
	2017	2018	2019	2019	2020
<b>Revenues</b>					
Charges					
Solid Waste Charges	\$180,747	\$183,212	\$183,200	\$190,000	\$192,000
Contributions	\$0	\$0	\$5,000	\$0	\$5,000
<b>Total Charges</b>	<b>\$180,747</b>	<b>\$183,212</b>	<b>\$188,200</b>	<b>\$190,000</b>	<b>\$197,000</b>
<b>Total Revenues</b>	<b>\$180,747</b>	<b>\$183,212</b>	<b>\$188,200</b>	<b>\$190,000</b>	<b>\$197,000</b>
<b>Expenditures</b>					
Salaries	\$0	\$0	\$14,000	\$15,800	\$14,000
Fringe Benefits	\$0	\$0	\$6,000	\$6,000	\$7,200
Contractual Services	\$130,312	\$148,075	\$148,100	\$135,000	\$148,100
Radius Street Repair	\$0	\$0	\$10,000	\$32,000	\$10,000
<b>Total Expenditures</b>	<b>\$130,312</b>	<b>\$148,075</b>	<b>\$178,100</b>	<b>\$188,800</b>	<b>\$179,300</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$50,435</b>	<b>\$35,137</b>	<b>\$10,100</b>	<b>\$1,200</b>	<b>\$17,700</b>
<b>Fund Balance</b>					
<b>Beginning of the year</b>	<b>\$5,847</b>	<b>\$56,282</b>	<b>\$91,419</b>	<b>\$101,519</b>	<b>\$102,719</b>
<b>End of the Year</b>	<b>\$56,282</b>	<b>\$91,419</b>	<b>\$101,519</b>	<b>\$102,719</b>	<b>\$120,419</b>
<b>Consists of :</b>					
Restricted- Radius	\$0	\$0	\$0	\$10,000	\$40,000
Unrestricted	\$56,282	\$91,419	\$101,519	\$92,719	\$80,419



*Solid Waste Rates Analysis of Communities Similar Size in Florida*  
2019

<u>Name</u>	<u>Monthly Charge</u>	<u>Weekly</u>	<u>Bi-Weekly</u>	<u>Taxes</u>
City of Lake Butler	\$17.33		x	
City of Lake Butler	\$17.90		x	
Town of Anna Maria	\$14.33		x	
Town of Astatula	\$19.20			x
City of Belleair Beach	\$22.50		x	
City of Dunnellon	\$15.46		x	
City of Graceville	\$18.00		x	
Town of Haverhill	\$21.83			x
Town of Mangonia Park	n/a			
City of Monticello	\$15.00		x	
City of Moorehaven	n/a			
Town of Pierson	\$17.85	x		
Town of Redington Shores	\$29.34		x	
Average	\$19.28			

Increase rates 5%



Scrap metal being hauled away to recycle



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**Downtown  
Redevelopment  
Fund**

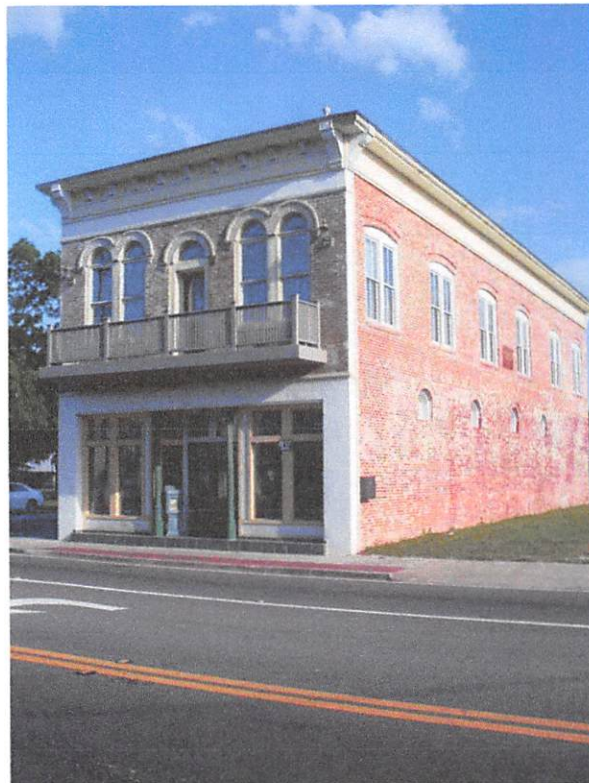
## Downtown Redevelopment Fund

The City of Lake Butler, through the City Commission and the Union County Chamber of Commerce, have recognized the importance of the downtown for the viability of the city as a whole. The City has worked to secure grant funding for various projects associated with needs of the downtown. The Lake Butler Redevelopment Plan has 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 1996 plan clearing indicates that it is designed to be continuously updated. The Redevelopment Plan is 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 as a whole. 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.

Townsend Building- Historical building one of the original commercial buildings.



## Downtown Redevelopment Fund

*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

Objective: Maintain, enhance, and encourage underdeveloped property.

*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 4<sup>th</sup> celebration**

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

Objective: Encourage preservation and restoration of architectural buildings. **Working with the Historical Society and the State Historic Preservation department**

Objective: Encourage renovation

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

*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.

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

Objective: Emphasize pedestrian safety

Objective: Eliminate blight and dilapidated structures

## Downtown Redevelopment Fund

*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.**

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

### 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 current year taxable value in this increment area is \$8,374,084 down slightly from the previous year. Previously, Union County has requested 50% of the taxes returned to the County to offset their operational services and the City has complied. Due to the fire at the Community Center, all funds have been used to bring that facility back to the show piece in the community that it is intended to be.

### Downtown Improvements

North Lake Avenue is the entry way to the Lakeshore Park. Using the 1996 Redevelopment Plan, trees and shrubs can be planted in the three-block area. In fiscal year 2020, it is anticipated to continue working on upgrading the streetscape (\$8,000) and procuring Christmas decorations and banner for the downtown area (\$21,500).

### Lakeside Park Entrance

In honor of the City of Lake Butler’s 125<sup>th</sup> anniversary, entrance pillars and walls will be installed as a legacy for future generations.

### Sprinkler System

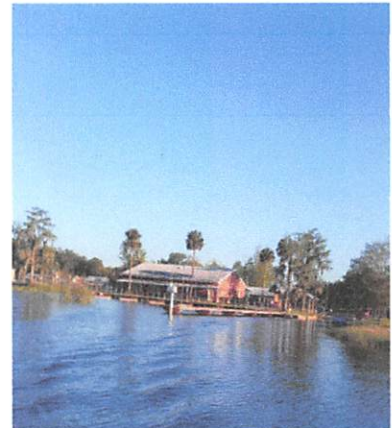
Currently there is an underground sprinkler system along SR100 in the downtown area to provide water for the trees and shrubs planted along the street. They have not functioned properly for several years so an attempt to establish functionality as new trees and shrubs are going to be designed by the Florida Department of Transportation.



## Downtown Redevelopment Fund

### Community Center

The Hal Y. Maines Community Center is the premier center for the community to gather and conduct various activities throughout the year. It is rented almost every weekend throughout the year. A fire destroyed the interior in the fall of 2018, it was decided to renovate the structure that was built fifty years ago. At a cost of over \$100,000 this was accomplished in the spring of 2019.

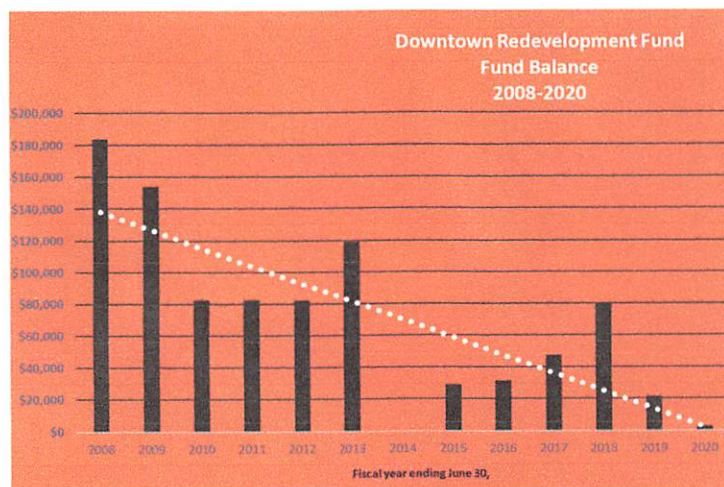


### Contractual Services

The Lake Butler Community Redevelopment Plan was developed in 1996. This plan in conjunction with the City, Chamber of Commerce, and the Lake Butler Community Redevelopment Agency has been a document that was partially fulfilled. It is planned to update the plan and create a current version in fiscal year 2019.

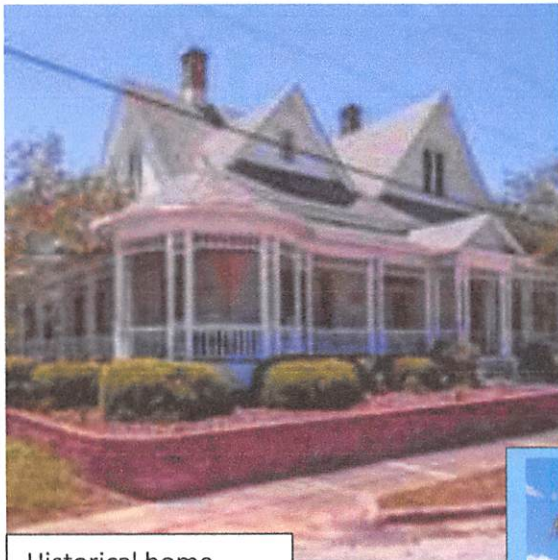
### Fund Balance

The fund balance is intentionally being designed to move near zero. Funds raised should be used not retained. The funds raised are to be used for the downtown area not for any other purpose.



The Board of Directors for the Downtown Redevelopment Fund are, Mayor Fred Sirmones, City Commissioner Scott Cason, City Commissioner Jimmy Beasley, City Commissioner Annette Redman, City Commissioner Jack Schenck, and the County Chairperson. 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 April 2019 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:

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



Historical home



Union County Courthouse in downtown Lake Butler. The City of Lake Butler is the county seat.

**Downtown Redevelopment Fund**

	Audited*		Projection	Budget	Budget
	2017	2018	2019	2019	2020
<b>Revenues</b>					
Taxes	\$50,314	\$51,482	\$0	\$0	\$0
City	\$0	\$0	\$10,282	\$11,000	\$10,000
County	\$0	\$0	\$40,000	\$40,000	\$39,000
Total Charges	\$50,314	\$51,482	\$50,282	\$51,000	\$49,000
Other					
Transfer in	\$0	\$852	\$0	\$0	\$0
Interest	\$2,625	\$658	\$100	\$100	\$100
Total Other	\$2,625	\$1,510	\$100	\$100	\$100
<b>Total Revenues</b>	<b>\$52,939</b>	<b>\$52,992</b>	<b>\$50,382</b>	<b>\$51,100</b>	<b>\$49,100</b>
<b>Expenditures</b>					
Operating Expenses	\$21,764	\$13,270	\$0	\$0	\$0
Transfer to County	\$0	\$0	\$0	\$20,000	\$0
Audit	\$0	\$0	\$500	\$500	\$500
Downtown Improvements (3)	\$0	\$0	\$0	\$5,000	\$29,500
Lakeside Park Entrance	\$0	\$0	\$13,000	\$30,000	\$0
Community Center upgrade (1)	\$0	\$0	\$95,000	\$15,000	\$0
Sprinkler system Maint on SR100	\$0	\$0	\$0	\$0	\$10,000
Capital Outlay	\$15,269	\$5,090	\$0	\$0	\$0
Contractual Services (2)	\$0	\$0	\$15,000	\$15,000	\$0
Transfer out	\$0	\$2,764	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$37,033</b>	<b>\$21,124</b>	<b>\$123,500</b>	<b>\$85,500</b>	<b>\$40,000</b>
<b>Excess of revenues over/(under) expenditures (4)</b>	<b>\$15,906</b>	<b>\$31,868</b>	<b>(\$73,118)</b>	<b>(\$34,400)</b>	<b>\$9,100</b>
<b>Fund Balance</b>					
<b>Beginning of the year</b>	<b>\$31,482</b>	<b>\$47,388</b>	<b>\$79,256</b>	<b>\$6,138</b>	<b>\$6,138</b>
<b>End of the Year</b>	<b>\$47,388</b>	<b>\$79,256</b>	<b>\$6,138</b>	<b>(\$28,262)</b>	<b>\$15,238</b>

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

(1) In the fall of 2018 the Community Center encountered a fire. It was the City Commission desire to completely renovate

(2) Community Redevelopment Agency Master Plan

(3) Streetscape \$8,000 and Christmas decorations \$11,500 and seasonal banners \$10,000

(4) It is the intent to spend more than income to reduce the fund balance and improve the appearance of downtown



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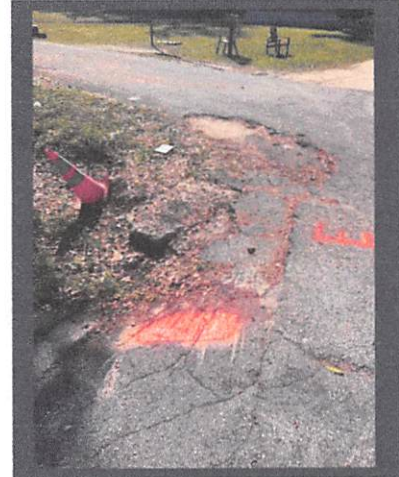
Street  
Improvement  
Fund

## 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 and it is projected that in 2019 and 2020 a contribution will be received from the current waste hauler.

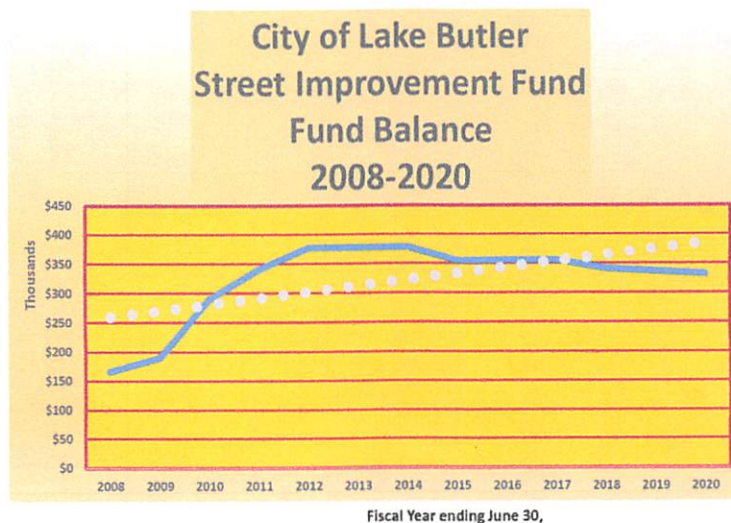
### Street Repairs

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 waste water 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.



### Fund Balance

The fund balance has grown over the years. It will be used for a match to a grant.



**Street Improvement Fund**

	Audited		Projection	Budget	Budget
	2017	2018	2019	2019	2020
<b>Revenues</b>					
Other					
Interest	\$355	\$345	\$300	\$350	\$300
<b>Total Revenues</b>	<b>\$355</b>	<b>\$345</b>	<b>\$300</b>	<b>\$350</b>	<b>\$300</b>
<b>Expenditures</b>					
Improvements					
Sidewalks	\$0	\$14,957	\$0	\$0	\$0
Street resurface- radius	\$0	\$0	\$10,000	\$25,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$14,957</b>	<b>\$10,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$355</b>	<b>(\$14,612)</b>	<b>(\$9,700)</b>	<b>(\$24,650)</b>	<b>\$300</b>
<b>Fund Balance</b>					
Beginning of the year	\$355,568	\$355,923	\$341,311	\$331,611	\$331,611
<b>End of the Year</b>	<b>\$355,923</b>	<b>\$341,311</b>	<b>\$331,611</b>	<b>\$306,961</b>	<b>\$331,911</b>

No major projects have been identified until the underground utilities are completed before a complete resurfacing of streets.





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**Capital  
Improvement  
Plan**

October 1, 2019 through  
September 30, 2024

### **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 years ending September 30, 2020 -2024

**Program Summary**

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

<u>Fund</u>	<u>Fiscal Year ending September 30,</u>					<u>Grand Total</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
<b>General Fund</b>						
General Government	\$55,000	\$25,000	\$0	\$0	\$0	\$80,000
Public Works	\$43,000	\$147,000	\$45,000	\$30,000	\$60,000	\$325,000
<b>Downtown Redevelopmet Fund</b>	\$26,000	\$10,000	\$10,000	\$11,500	\$30,000	\$87,500
<b>Street Improvement Fund</b>	\$40,000	\$50,000	\$40,000	\$15,000	\$200,000	\$345,000
<b>Water Fund</b>	\$400,000	\$10,000	\$45,000	\$5,000	\$60,000	\$520,000
<b>Wastewater Fund</b>	\$62,500	\$525,000	\$325,000	\$10,000	\$5,500,000	\$6,422,500
<b>Total</b>	<b>\$626,500</b>	<b>\$767,000</b>	<b>\$465,000</b>	<b>\$71,500</b>	<b>\$5,850,000</b>	<b>\$7,780,000</b>

**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>	<u>Fiscal Year ending September 30,</u>					<u>Grand Total</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
General Government Revenues	\$98,000	\$172,000	\$50,000	\$30,000	\$0	\$350,000
Operating Revenues	\$62,500	\$85,000	\$120,000	\$15,000	\$60,000	\$342,500
Bond/Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Downtown Taxes	\$26,000	\$10,000	\$5,000	\$11,500	\$0	\$52,500
Grants	\$400,000	\$500,000	\$250,000	\$0	\$5,590,000	\$6,740,000
Prior Year Earnings	\$40,000	\$0	\$40,000	\$15,000	\$200,000	\$295,000
<b>Total</b>	<b>\$626,500</b>	<b>\$767,000</b>	<b>\$465,000</b>	<b>\$71,500</b>	<b>\$5,850,000</b>	<b>\$7,780,000</b>

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending September 30, 2020 -2024

**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 2020 - Year One	Project	Cost	Page
Downtown Redevelopment Fund	Downtown Beautification	\$8,000	2
	Streetscape	\$18,000	3
Public Works	Truck	\$40,000	2
	Welder/Portable Generator	\$3,000	3
Street Improvement	Pave five worst streets	\$40,000	2
Water	Water Meters	\$400,000	2
Wastewater	Trailer Jetter	\$40,000	2
	Sidewalk	\$7,500	3
	Utility Task Vehicle	\$15,000	4
General Government	Historical Society Building	\$20,000	2
	Vehicle	\$35,000	3
<b>Fiscal Year 2020 -Year One Total</b>		<b>\$626,500</b>	

Fiscal Year 2021 - Year Two	Project	Cost	Page
Downtown Redevelopment Fund	Street Planters - Lake Ave	\$10,000	4
Public Works	Hydraulic Trailer	\$7,000	4
	Truck	\$40,000	5
	Pave operational area	\$100,000	6
Street Improvement	Pave Gravel Streets	\$50,000	3
Water	Computers	\$10,000	3



**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending Septmeber 30, 2020 -2024

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Wastewater	Collection Lines	\$450,000	5
	Surge Tank	\$75,000	6
General Government	Blight	\$25,000	4
<b>Fiscal Year 2021 -Year Two Total</b>		<b>\$767,000</b>	

<b>Fiscal Year 2022 - Year Three</b>	<b>Project</b>	<b>Cost</b>	<b>Page</b>
Downtown Redevelopment Fund	Parking Lot Stripping	\$5,000	5
	waste receptacles	\$5,000	5
Public Works	Van	\$45,000	7
Street Improvement	Pave second five worst streets	\$40,000	4
Water	Truck	\$45,000	4
Wastewater	Lift Stations	\$250,000	7
	Chlorine Room	\$75,000	8
<b>Fiscal Year 2022 -Year Three Total</b>		<b>\$465,000</b>	

<b>Fiscal Year 2023 - Year Four</b>	<b>Project</b>	<b>Cost</b>	<b>Page</b>
Downtown Redevelopment Fund	Banners	\$11,500	6
Public Works	Fire Hydrants	\$10,000	8
	Cemetery Paving	\$20,000	9
Street Improvement	Sidewalks	\$15,000	5
Water	Barricades	\$5,000	5
Wastewater	Fencing	\$10,000	9
<b>Fiscal Year 2023 -Year Four Total</b>		<b>\$71,500</b>	

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending Septmeber 30, 2020 -2024

Fiscal Year 2024 - Year Five	Project	Cost	Page
Downtown Redevelopment Fund	Music Pavillion design	\$30,000	7
Public Works	Lake Canal Dike	\$60,000	10
Street Improvement	Seal Coat Streets	\$200,000	6
Water	Geological Research	\$60,000	6
Wastewater	Solar Panels	\$500,000	10
	Treatment Plant	\$5,000,000	11
<b>Fiscal Year 2024-Year Five Total</b>		<b>\$5,850,000</b>	
<b>Five year total</b>		<b>\$7,780,000</b>	

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 pretaining 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 years ending September 30, 2020-2024

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**Projects Identified - Downtown Redevelopment Fund**

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

		<b>Source of Funds</b>
<b>Year 1 - FY 2020</b>		
Streetscape	\$18,000.00	<i>Taxes</i>
Downtown Beautification	\$8,000.00	<i>Taxes</i>
<b>Year 1- FY2020 Total</b>	<b><u>\$26,000.00</u></b>	
 <b>Year 2 - FY 2021</b>		
Streetscape Lake Ave	\$10,000.00	<i>Taxes</i>
<b>Year 2 - FY 2021</b>	<b><u>\$10,000.00</u></b>	
 <b>Year 3 - FY 2022</b>		
Parking Lot striping	\$5,000.00	<i>Taxes</i>
<b>Year 3 - FY 2022</b>	<b><u>\$5,000.00</u></b>	
 <b>Year 4 - FY 2023</b>		
Banners for street poles	\$11,500.00	<i>Taxes</i>
<b>Year 4 - FY 2023</b>	<b><u>\$11,500.00</u></b>	
 <b>Year 5 - FY 2024</b>		
Plan and design a music pavillion	\$30,000.00	<i>Grant</i>
<b>Year 5 - FY 2024</b>	<b><u>\$30,000.00</u></b>	
<b>Downtown Redevelopment Fund Total</b>	<b><u><u>\$82,500.00</u></u></b>	<i>Taxes</i>

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# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 1** **FY2020**  
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 in labor

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$8,000
Total	<u>\$8,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **STREETSCAPE**

---

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

**Total Project Cost:** \$18,000

**Project Description:** Address unmaintained planters on State Road 100 traveling through downtown. Options would include vegetation replacements with low maintenance material.

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

**Project Impact/Benefit:** Design, construction, and furnishings  
Design \$1,000; benches and trees \$5,000;  
Construction \$12,000

**Operating Fund Impact:** Increase the cost of maintenance of the trees by \$1,000 per year in labor

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$18,000
<b>Total</b>	<b>\$18,000</b>



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **STREET PLANTERS**

---

**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 for which many people travel.



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

**Project Impact/Benefit:** Planters and trees  
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 trees by \$1,000 per year in labor

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$10,000
Total	<u>\$10,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **SPEED BUMPS**

---

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

**Total Project Cost:** \$5,000

**Project Description:** Professionally stripe the parking lots and parking areas around the LakeShore Park. Install children playing signs and other traffic calming devices. Trash containers

**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:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$10,000
<b>Total</b>	<b>\$10,000</b>



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 4** **FY2023**  
Project Title: **STREET POLE BANNERS**

---

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

**Total Project Cost:** \$11,500

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



**Project Justification and/or Need:** Creating community spirit

**Project Impact/Benefit:** 50 banners at \$160 each = \$8,000  
50 brackets at \$62 = \$3,100

**Operating Fund Impact:** No operating impact

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$11,500
Total	<u>\$11,500</u>



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 5** **FY2024**  
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 customers to city

**Project Impact/Benefit:** Design and plan by architects

**Operating Fund Impact:** No operating impact

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Downtown Redevelopment Funds	\$30,000
Total	<u>\$30,000</u>

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending September 30, 2020-2024

---

**Projects Identified - General Fund - Public Works**

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

		<b>Source of Funds</b>
<b>Year 1 - FY 2020</b>		
4 x 4 Pickup Truck	\$40,000.00	<i>Taxes</i>
Welder/Portable Generator	\$3,000.00	<i>Taxes</i>
	<b>\$43,000.00</b>	
<b>Year 2 - FY 2021</b>		
Hydraulic Trailer	\$7,000.00	<i>Taxes</i>
Pick up Truck	\$40,000.00	<i>Taxes</i>
Paving of operational area	\$100,000.00	<i>Taxes</i>
	<b>\$147,000.00</b>	
<b>Year 3 - FY 2022</b>		
Van	\$45,000.00	<i>Taxes</i>
	<b>\$45,000.00</b>	
<b>Year 4 - FY 2023</b>		
Fire Hydrants	\$10,000.00	<i>Taxes</i>
Cemetery Paving	\$20,000.00	<i>Taxes</i>
	<b>\$30,000.00</b>	
<b>Year 5 - FY 2024</b>		
Lake Canal Dike	\$60,000.00	<i>Grant</i>
	<b>\$60,000.00</b>	
<b>General Fund - Public Works Total</b>	<b>\$325,000.00</b>	

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **TRUCK**

---

**First Year in CIP:** 2019  
**Project Category:** 4 x 4 Pickup Truck  
**Department:** Public Works

**Total Project Cost:** \$40,000



**Project Description:** Replace obsolete truck in the fleet with an extended cab, heavy duty vehicle that can be used to transport inmates as well as haul heavy duty trailers plus be available in heavy storms

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

**Project Impact/Benefit:** Better gas mileage and lower maintenance costs  
2010 Ford 120,000 miles

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$40,000
Total	<u>\$40,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **WELDER/GENERATOR**

---

**First Year in CIP:** 2019  
**Project Category:** Welder/Generator  
**Department:** Public Works

**Total Project Cost:** \$3,000

**Project Description:** Portable stick welder and generator combination unit.



**Project Justification and/or Need:** Save labor costs and down time for any city property requiring repairs on site quickly

**Project Impact/Benefit:** Provide Public Works with capability to perform welding repairs, preventing need to relocate repair project to Public Works such as playground equipment, lift stations, waste water treatment plant plus it functions as a generator to power the lift stations during emergencies and other areas where electricity is needed. It is a portable unit.

**Operating Fund Impact:** No impact

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$3,000
Total	<u>\$3,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

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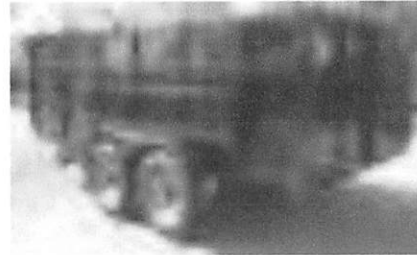
Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **TRAILER**

---

**First Year in CIP:** 2019  
**Project Category:** Dump Trailer  
**Department:** Public Works

**Total Project Cost:** \$7,000

**Project Description:** A dump trailer is used to haul brush and trash from the roadways. Currently a small trailer is used but a larger trailer would save time and money from trips to landfill during clean up months.



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

**Project Impact/Benefit:** 7' x 14' Hydraulic Trailer with 4 foot sides  
7,000 lb axles  
Can be towed behind van or truck

**Operating Fund Impact:** Decrease trips to landfill by \$100 per month

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$7,000
Total	<u>\$7,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **TRUCK**

---

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

**Total Project Cost:** \$40,000

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



**Project Justification and/or Need:** Increase efficiency

**Project Impact/Benefit:** Provide proper equipment to the field staff as they maintain community  
2006 Chevrolet Colorado  
Mosquito Control

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$40,000
Total	<u>\$40,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
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:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$100,000
Total	<u>\$100,000</u>



# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **VAN**

---

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

**Total Project Cost:** \$45,000

**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 mileage and aged

**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:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$45,000
Total	<u>\$45,000</u>



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 4** **FY2023**  
Project Title: **FIRE HYDRANTS**

---

**First Year in CIP:** 2019  
**Project Category:** Fire Hydrants  
**Department:** Public Works

**Total Project Cost:** \$10,000

**Project Description:** Standardize fire hydrants and replace when the old do not work.

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

**Project Impact/Benefit:** Maintain the ISO rating for the City and reduce the insurance citizens have to pay



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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$10,000
Total	<u>\$10,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 4** **FY2023**

Project Title: **CEMETERY PAVING**

---

**First Year in CIP:** 2019  
**Project Category:** Pave street in Cemetery  
**Department:** Public Works

**Total Project Cost:** \$20,000

**Project Description:** Pave a two track trail in the cemetery

**Project Justification and/or Need:** Improve appearance

**Project Impact/Benefit:** Provide a better access to the memorial area of the cemetery for those that want to visit



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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$20,000
Total	<u>\$20,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 5** **FY2024**  
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:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$60,000
Total	<u>\$60,000</u>

**City of Lake Butler**  
 Capital Improvement Program  
 For the years ending September 30, 2020-2024

---

**Projects Identified - Street Improvement Fund**

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

		<b>Source of Funds</b>
<b>Year 1 - FY 2020</b>		
Paving five worst streets	\$40,000.00	<i>Fund Bal</i>
<b>Year 1- FY2020 Total</b>	<b>\$40,000.00</b>	
<b>Year 2 - FY 2021</b>		
Pave Gravel Streets	\$50,000.00	<i>Grant</i>
<b>Year 2 - FY 2021</b>	<b>\$50,000.00</b>	
<b>Year 3 - FY 2022</b>		
Pave second five worst streets	\$40,000.00	<i>Fund Bal</i>
<b>Year 3 - FY 2022</b>	<b>\$40,000.00</b>	
<b>Year 4 - FY 2023</b>		
Sidewalks	\$15,000.00	<i>Fund Bal</i>
<b>Year 4 - FY 2023</b>	<b>\$15,000.00</b>	
<b>Year 5 - FY 2024</b>		
Repaving the remaining streets	\$200,000.00	<i>Fund Bal</i>
<b>Year 5 - FY 2024</b>	<b>\$200,000.00</b>	
<b>Street Improvement Fund Total</b>	<b>\$345,000.00</b>	

---

# City of Lake Butler

Capital Improvement Program  
For the years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **PAVING**

---

**First Year in CIP:** 2019  
**Project Category:** Paving Five worst streets  
**Department:** Street

**Total Project Cost:** \$40,000

**Project Description:** Improve the transportation in the City by skim coating the ten worst streets in the City



**Project Justification and/or Need:** Several streets need repair and are developing spider cracks which will deteriorate the street creating potholes.

**Project Impact/Benefit:** Improve access

NW 9th Ave- Main St to dead end	1,104 feet
NE 1st ST - 625- NE 8th Ave	
NE 1st St - 155-265 NE 1st St	506 feet
NE 2nd St - N. Lake Ave -NE 1st Ave	1,842 feet
SW 5th St - SW 7th Av	

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Fund Balance	\$40,000
Total	<u>\$40,000</u>

---

# City of Lake Butler

Capital Improvement Program  
For the years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **PAVING**

---

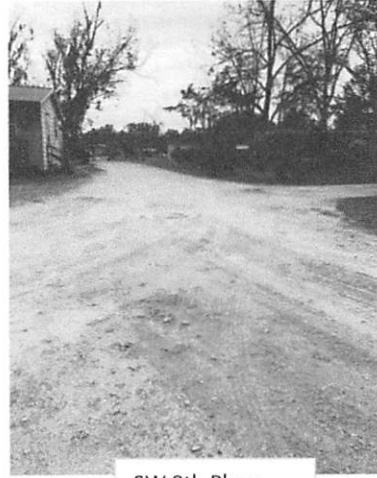
**First Year in CIP:** 2019  
**Project Category:** Pave the gravel streets  
**Department:** Street

**Total Project Cost:** \$50,000

**Project Description:** Pave the unpaved streets.  
260 feet SW 8th Place SE 3rd ST  
319 feet SW 1st Drive  
SW 5th Ave  
SW 7th St

**Project Justification and/or Need:** Complete the paving  
of unpaved streets in City

**Project Impact/Benefit:** Improve the safety of the community  
Increase the value of homes



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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Grant	\$50,000
Total	<u>\$50,000</u>

# City of Lake Butler

Capital Improvement Program  
For the years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **PAVING**

---

**First Year in CIP:** 2019  
**Project Category:** Pave the second five worst streets  
**Department:** Street

**Total Project Cost:** \$40,000

**Project Description:** Improve the transportaion in the City by skim coating the ten worst streets in the City



**Project Justification and/or Need:** Several streets need repair and are developing spider cracks which will deteriorate the street creating potholes.

**Project Impact/Benefit:** Improve access  
SE 1st St-S. Lake Av to SE 3rd Av  
SE 8th Ave - E. Main St - SE 6th St  
SE 4th St - SE 7th Av to SE 6th Ave  
SE 6th St - SE 6th Ave to South of 6th St  
SE 5th Ave - SE 6th St to S of SE 11th St

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Fund Balance	\$40,000
Total	<u>\$40,000</u>

# City of Lake Butler

Capital Improvement Program  
For the years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 4** **FY2023**  
Project Title: **SIDEWALKS**

---

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

**Total Project Cost:** \$15,000

**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:**

<u>Funding Source</u>	<u>Amount</u>
Fund Balance	\$15,000
Total	<u>\$15,000</u>



# City of Lake Butler

Capital Improvement Program  
For the years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 5** **FY2024**  
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 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:**

<u>Funding Source</u>	<u>Amount</u>
Fund Balance	\$200,000
Total	<u>\$200,000</u>

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending September 30, 2020-2024

---

**Projects Identified - Water Fund**

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

		<u>Source of Funds</u>
<b>Year 1 - FY 2020</b>		
Water Meters	\$400,000.00	<i>Grant.</i>
<b>Year 1- FY2020 Total</b>	<b>\$400,000.00</b>	
 <b>Year 2 - FY 2021</b>		
Computers	\$10,000.00	<i>Charges</i>
<b>Year 2 - FY 2021</b>	<b>\$10,000.00</b>	
 <b>Year 3 - FY 2022</b>		
Truck	\$45,000.00	<i>Charges</i>
<b>Year 3 - FY 2022</b>	<b>\$45,000.00</b>	
 <b>Year 4 - FY 2023</b>		
Barricades	\$5,000.00	<i>Charges</i>
<b>Year 4 - FY 2023</b>	<b>\$5,000.00</b>	
 <b>Year 5 - FY 2024</b>		
Geological Research	\$60,000.00	<i>Charges</i>
<b>Year 5 - FY 2024</b>	<b>\$60,000.00</b>	
<b>Water Fund Total</b>	<b>\$520,000.00</b>	

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **WATER METERS**

---

**First Year in CIP:** 2019  
**Project Category:** Water Meters  
**Department:** Water

**Total Project Cost:** \$400,000

**Project Description:** Replace old water meters with more efficient models. Focused on digital electronic reads that will eliminate a staff person reading the meters



**Project Justification and/or Need:** Improve the efficiency

**Project Impact/Benefit:** 700 meters replaced

**Operating Fund Impact:** Decrease costs by \$20,000 per year

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Grant - DWSRF	\$400,000
Total	<u>\$400,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **COMPUTERS**

---

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

**Total Project Cost:** \$10,000

**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:**

<u>Funding Source</u>	<u>Amount</u>
Water Charges	\$10,000
Total	<u>\$10,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **TRUCK**

---

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

**Total Project Cost:** \$45,000

**Project Description:** Replace current vehicle that is a Ford F-350 used for maintenance of meters and pumps It has 60,000 miles and was a used vehicle

**Project Justification and/or Need:** Replace the vehilce with the greatest need and highest maint.

**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:**

<u>Funding Source</u>	<u>Amount</u>
Water Charges	\$45,000
Total	<u>\$45,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 4** **FY2023**  
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:**

<u>Funding Source</u>	<u>Amount</u>
Water Charges	\$10,000
Total	<u>\$10,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 5** **FY2024**  
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:**



<u>Funding Source</u>	<u>Amount</u>
Water Charges	\$60,000
Total	<u>\$60,000</u>

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending September 30, 2020-2024

---

**Projects Identified - Waste Water Fund**

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

		<b>Source of Funds</b>
<b>Year 1 - FY 2020</b>		
Trailer Jetter	\$40,000.00	<i>Charges</i>
Sidewalk	\$7,500.00	<i>Charges</i>
Utility Task Vehicle	\$15,000.00	<i>Charges</i>
<b>Year 1- FY2020 Total</b>	<u><b>\$62,500.00</b></u>	
<b>Year 2 - FY 2021</b>		
Waste Water Collection Lines	\$450,000.00	<i>Grant</i>
Surge Tank	\$75,000.00	<i>Charges</i>
<b>Year 2 - FY 2021</b>	<u><b>\$525,000.00</b></u>	
<b>Year 3 - FY 2022</b>		
Lift Stations	\$250,000.00	<i>Grant</i>
Chlorine Room	\$75,000.00	<i>Charges</i>
<b>Year 3 - FY 2022</b>	<u><b>\$325,000.00</b></u>	
<b>Year 4 - FY 2023</b>		
Fencing	\$10,000.00	<i>Charges</i>
<b>Year 4 - FY 2023</b>	<u><b>\$10,000.00</b></u>	
<b>Year 5 - FY 2024</b>		
Solar Panels	\$500,000.00	<i>Grant</i>
Waste Water Treatment Plant	\$5,000,000.00	<i>Grant</i>
<b>Year 5 - FY 2024</b>	<u><b>\$5,500,000.00</b></u>	
<b>WasteWater Fund Total</b>	<u><u><b>\$6,422,500.00</b></u></u>	







# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **UTILITY TASK VEHICLE**

---

**First Year in CIP:** 2019  
**Project Category:** Utility Task Vehicle  
**Department:** Waste Water

**Total Project Cost:** \$15,000

**Project Description:** Obtain a utility task vehicle (UTV) for use in spray field. It is also to be used in emergency such as adverse weather events.



**Project Justification and/or Need:** Increase the efficiency of employees, not only the spray field but at parks

**Project Impact/Benefit:** Improved accessibility to challenging areas that normal vehicles can not access

**Operating Fund Impact:** Increase maintenance by \$500

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Waste Water Revenue	\$15,000
Total	<u>\$15,000</u>

# City of Lake Butler

Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **WASTE WATER IMPROVEMENTS**

---

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

**Total Project Cost:** \$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 possible infrastructure available

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Grant - DEP	\$450,000
Total	<u>\$450,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **SURGE TANK**

---

**First Year in CIP:** 2019  
**Project Category:** Repair Surge Tank  
**Department:** Waste Water

**Total Project Cost:** \$75,000

**Project Description:** Surge Tank has a middle wall in the old tank and trees growing in it. Place a hole in the center for overflow to get into both sides and destroy vegetation inside of tank



**Project Justification and/or Need:** Repair and repaint the surge tank

**Project Impact/Benefit:** Increase efficiency and safety

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Charges	\$75,000
Total	<u>\$75,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **LIFT STATIONS**

---

**First Year in CIP:** 2019  
**Project Category:** Replace lift stations  
**Department:** Waste Water

**Total Project Cost:** \$250,000

**Project Description:** Replace six lift stations with two pumps.  
Obsolete and need new technology.

**Project Justification and/or Need:** Replace old and inefficient  
and safety hazard 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:**

<u>Funding Source</u>	<u>Amount</u>
Grant-DEP	\$250,000
Total	<u>\$250,000</u>

**City of Lake Butler**  
Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

---

Program Fiscal Year: **YEAR 3** **FY2022**  
Project Title: **CHLORINE ROOM**

---

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

**Total Project Cost:** \$75,000

**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:**

<u>Funding Source</u>	<u>Amount</u>
Waste Water Charges	\$75,000
Total	<u>\$75,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 4** **FY2023**  
Project Title: **BOUNDARY FENCING**

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**First Year in CIP:** 2019  
**Project Category:** Fencing  
**Department:** Waste Water

**Total Project Cost:** \$10,000

**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:**

<u>Funding Source</u>	<u>Amount</u>
Waste Water Charges	\$10,000
Total	<hr/> \$10,000



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 5** **FY2024**  
Project Title: **SOLAR PANELS**

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**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 little or no 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:**

<u>Funding Source</u>	<u>Amount</u>
Grant	\$500,000
Total	<hr/> \$500,000

**City of Lake Butler**  
Capital Improvement Program  
For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 5** **FY2024**  
Project Title: **WASTE WATER PLANT**

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**First Year in CIP:** 2019  
**Project Category:** New Waste Water Plant  
**Department:** Waste Water

**Total Project Cost:** \$5,000,000

**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 \$5,000 per year

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
Grant - DEP	\$5,000,000
Total	<u>\$5,000,000</u>

**City of Lake Butler**  
 Capital Improvement Program  
 For the fiscal years ending September 30, 2020-2024

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**Projects Identified - General Fund**

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

		<b>Source of Funds</b>
<b>Year 1 - FY 2020</b>		
Historical Society Repair	\$20,000.00	<i>Taxes</i>
Vehicle	\$35,000.00	
<b>Year 1- FY2020 Total</b>	<b><u>\$55,000.00</u></b>	
 <b>Year 2 - FY 2021</b>		
Blight	\$25,000.00	<i>Taxes</i>
<b>Year 2 - FY 2021</b>	<b><u>\$25,000.00</u></b>	
 <b>Year 3 - FY 2022</b>		
<b>Year 3 - FY 2022</b>	<u>\$0.00</u>	
	<b>\$0.00</b>	
 <b>Year 4 - FY 2023</b>		
<b>Year 4 - FY 2023</b>	<u>\$0.00</u>	
	<b>\$0.00</b>	
 <b>Year 5 - FY 2024</b>		
<b>Year 5 - FY 2024</b>	<u>\$0.00</u>	
	<b>\$0.00</b>	
 <b>General Fund Total</b>	 <b><u><u>\$80,000.00</u></u></b>	

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# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **HISTORICAL BUILDING**

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**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 and pillars that are rotting

**Project Impact/Benefit:** Replace 20 windows at \$500 each  
Replace pillars at \$1,000 ea  
Repair stairway \$3,000

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$20,000
Total	<u>\$20,000</u>



# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 1** **FY2020**  
Project Title: **VEHICLE**

---

**First Year in CIP:** 2019  
**Project Category:** Replace vehicle  
**Department:** City Manager

**Total Project Cost:** \$35,000

**Project Description:** Replace a 2010 Chevy Malibu  
The vehicle is used for City business  
and to take staff and Commission to  
meetings outside the city.  
Currently has 70,000 miles



**Project Justification and/or Need:** Reduce costs to  
maintain. Currently  
increasing repairs.

**Project Impact/Benefit:** Either a new or newly used SUV to allow  
for more passenger space on trips.  
More fuel efficient and less costly

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

**Funding Sources for this Project:**

<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$35,000
Total	<u>\$35,000</u>

# City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2020-2024

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Program Fiscal Year: **YEAR 2** **FY2021**  
Project Title: **BLIGHT**

---

**First Year in CIP:** 2019  
**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:**



<u>Funding Source</u>	<u>Amount</u>
General Fund Taxes	\$25,000
Total	<u>\$25,000</u>



LAKE BUTLER  
FLORIDA

**Supplemental  
Section**

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.

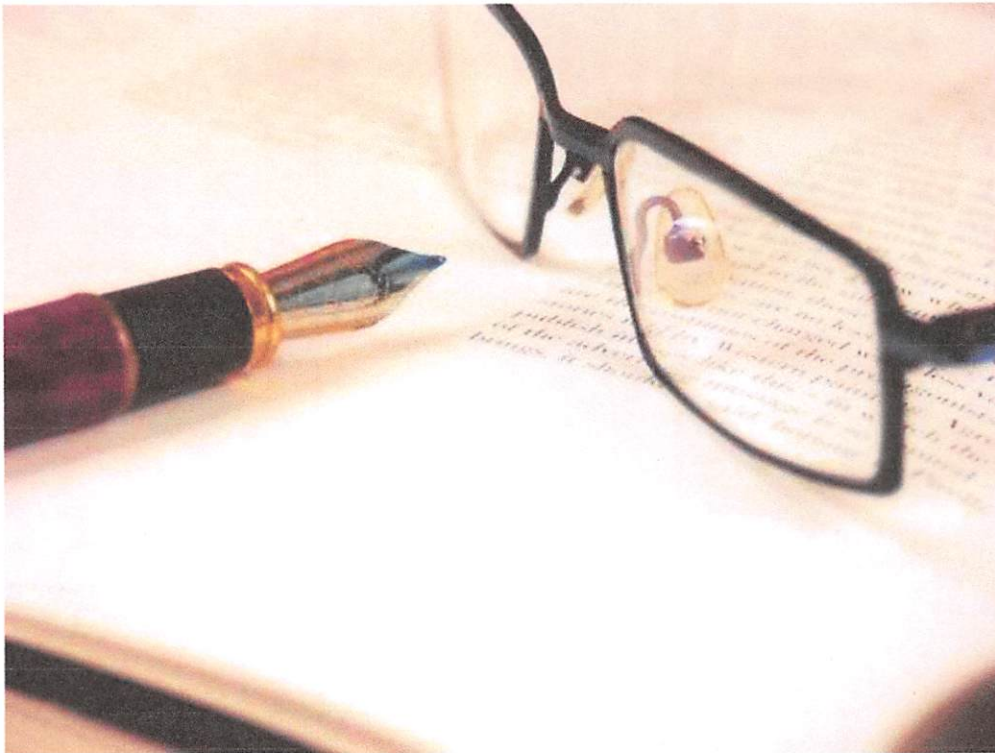
### Internal Controls

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.





City of Lake Butler and Union County, Florida

**Population Trends**

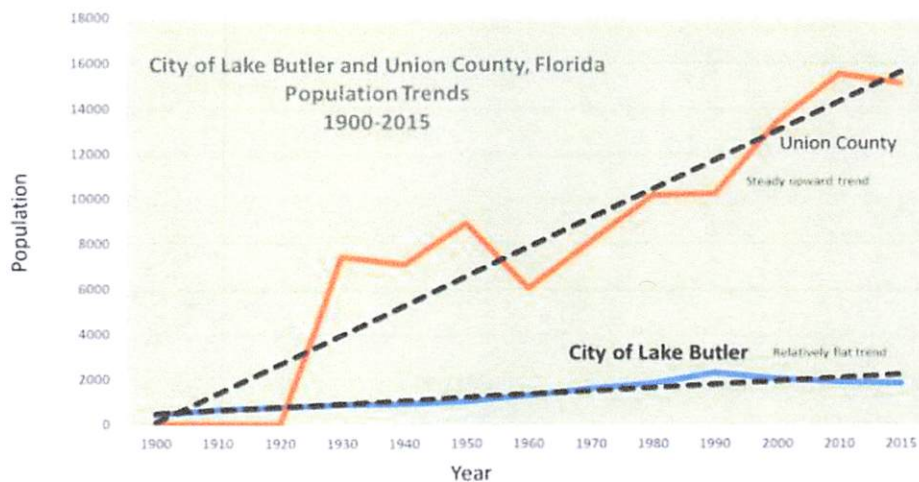
1900- 2019

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%	7428	
1940	923	4.18%	7094	-4.50%
1950	1040	12.68%	8906	25.54%
1960	1311	26.06%	6043	-32.15%
1970	1598	21.89%	8112	34.24%
1980	1830	14.52%	10166	25.32%
1990	2301	25.74%	10252	0.85%
2000	2022	-12.13%	13442	31.12%
2005	1943	-3.91%		
2010	1897	-2.37%	15535	15.57%
2014	1846	-2.69%		
2018	1796	-2.71%	15142	-2.53%
2019	n/a		n/a	
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



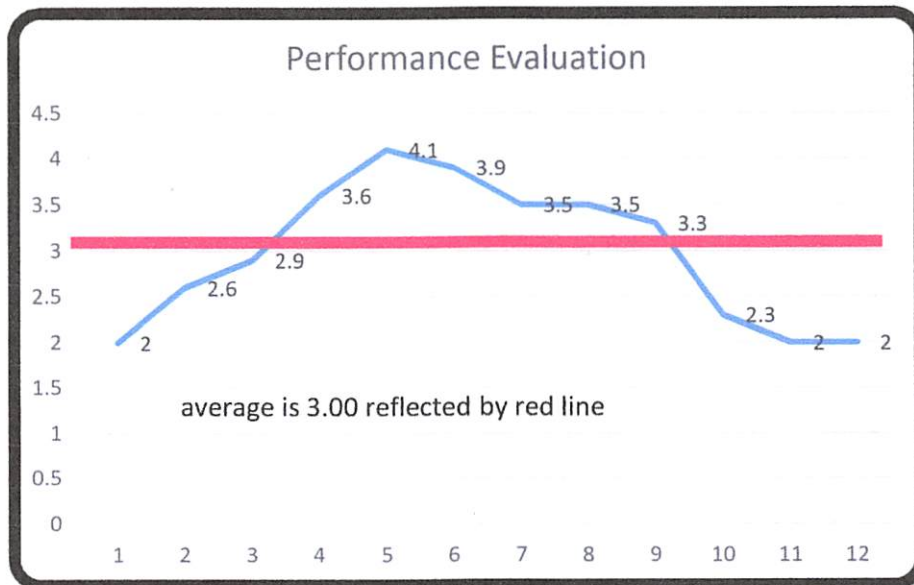
**City of Lake Butler  
Compensation Scale  
2019-2020**

The purpose of the performance for pay plan is threefold: to encourage excellence in service by tying salary increases to job performance rather than tenure; to reward employees for their efforts and job performance; and to remain competitive with other cities/counties in regard to 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 are 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 2019-2020 budget is increases based on performance for which eligible employees are entitled to. New employees who have yet to complete their initial trial periods will not be included.

Grade	Salary Range	
	Minimum	Maximum
1	\$21,214	\$24,593
2	\$25,400	\$29,617
3	\$30,480	\$35,668
4	\$42,900	\$49,733
5	\$30,480	\$35,335
6	\$33,528	\$42,553
7	\$36,576	\$51,247
8	\$23,583	\$27,339
9	\$26,267	\$32,924
10	\$42,900	\$49,733
11	\$79,417	\$92,066



City of Lake Butler, Florida

Annual Budget  
 Ten Year Position Summary  
 2011-2020

Position	Fiscal Year ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City Commission	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	1	1	0	0
Cashier	1	1	1	1	1	1	1	1	1	1
Fiscal Assistant	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	0	0	1	1
Waste Water Treatment Op	1	1	1	1	1	1	1	1	2	2
General Maintenance Worker	3	3	3	3	3	3	3	3	2	2
Parks and Recreation	1	1	1	1	1	1	1	1	1	1
Streets and Roads	1	1	1	1	1	1	1	1	2	2
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
Full time employees per capita employee per resident	95	95	95	95	95	95	95	95	95	95

City Commission are part-time

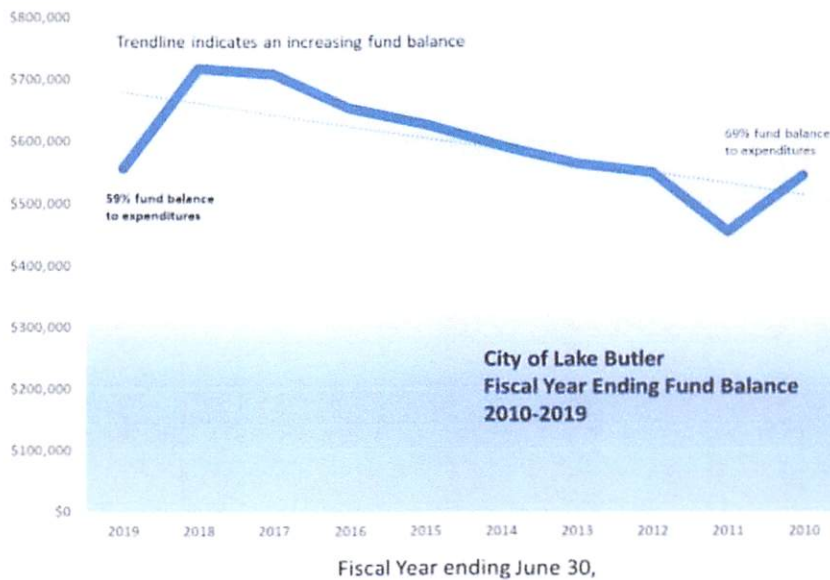


City of Lake Butler, Florida  
**General Fund Balance - Twelve Year History**  
 2009-2020

Fiscal Year	General Fund		Net Change	Fund Balance		Percent of Expend.
	Revenue	Expenditures		Beginning Balance	Ending Balance	
2020	\$776,000	\$934,500	(\$158,500)	\$489,458	\$330,958	35.42%
2019	\$773,033	\$944,900	(\$171,867)	\$661,325	\$489,458	51.80%
2018	\$853,418	\$900,666	(\$47,248)	\$708,573	\$661,325	73.43%
2017	\$926,200	\$870,830	\$55,370	\$653,203	\$708,573	81.37%
2016	\$823,596	\$798,430	\$25,166	\$628,037	\$653,203	81.81%
2015	\$862,017	\$827,236	\$34,781	\$593,256	\$628,037	75.92%
2014	\$853,223	\$824,227	\$28,996	\$564,260	\$593,256	71.98%
2013	\$823,592	\$807,981	\$15,611	\$548,649	\$564,260	69.84%
2012	\$787,954	\$801,589	(\$13,635)	\$452,855	\$439,220	54.79%
2011	\$694,546	\$786,198	(\$91,652)	\$544,507	\$452,855	57.60%
2010	\$799,368	\$775,004	\$24,364	\$520,143	\$544,507	70.26%
2009	\$768,380	\$723,676	\$44,704	\$475,439	\$520,143	71.88%
12-Year Average	\$811,777	\$832,936	(\$21,159)	\$569,975	\$548,816	65.89%

The fund balance policy requires a minimum of 25% be set aside for unexpected cost of a natural disaster or volatile revenue sources.

The General Fund balance is unrestricted



City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2009-2018

Fiscal Year	Taxes							Total
	Ad Valorem	Local Option Sales		Franchise Fee	Electric Utility	Gas Utility	Comm.	
		Gas Tax	Discretionary					
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	\$341,551	\$102,361	\$132,568	\$34,943	\$2,911	\$89,577	\$773,116
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	Audit format was changed in this year							\$416,553
2011	Audit format was changed in this year							\$449,475
2010	\$69,609	\$39,927	\$87,229	\$147,801	\$34,003	\$4,318	\$110,199	\$493,086
2009	\$68,153	\$37,306	\$82,795	\$146,726	\$27,867	\$3,813	\$118,791	\$485,451
Ten Year Average	\$68,263	\$75,358	\$97,306	\$134,288	\$33,449	\$3,344	\$82,994	\$482,603

Fiscal Year	Licenses and Permits			Fines	
	Occupation	Other	Total	Fines	Total
2018	\$11,306	\$3,820	\$15,126	\$10,999	\$10,999
2017	\$5,049	\$800	\$5,849	\$2,944	\$2,944
2016	\$10,011	\$1,475	\$11,486	\$0	\$0
2015	\$7,045	\$6,720	\$13,765	\$0	\$0
2014	\$13,465	\$3,031	\$16,496	\$0	\$0
2013	\$8,232	\$6,500	\$14,732	\$0	\$0
2012	Audit format changed		\$10,371	\$0	\$0
2011	Audit format changed		\$13,423	\$0	\$0
2010	\$10,420	\$3,050	\$13,470	\$0	\$0
2009	\$10,653	\$5,134	\$15,787	\$0	\$0
Ten Year Average	\$9,523	\$3,816	\$13,051	\$1,394	\$1,394

City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2009-2018

Fiscal Year	Intergovernmental							Total
	<u>PILOT</u>	<u>Grant</u>	<u>State Rev Sharing</u>	<u>Municipal Gas</u>	<u>Mobile Home Tax</u>	<u>Alcohol Tax</u>	<u>Local Sales</u>	
2018	\$0	\$7,874	\$68,541	\$21,420	\$832	\$352	\$50,535	\$149,554
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	Audit format changed in this year							\$119,868
2011	Audit format changed in this year							\$13,423
2010	\$4,265	\$5,095	\$55,980	\$22,894	\$772	\$450	\$41,122	\$130,578
2009	\$6,508	\$37,954	\$56,358	\$22,616	\$1,010	\$783	\$39,634	\$164,863
Ten Year Average	\$5,074	\$27,944	\$60,285	\$20,923	\$975	\$581	\$44,067	\$141,208

Fiscal Year	Charges for Services			Total
	<u>Fire Protection</u>	<u>Street Maint.</u>	<u>Other</u>	
2018	\$0	\$78,136	\$1,300	\$79,436
2017	\$0	\$77,093	\$3,900	\$80,993
2016	\$0	\$74,799	\$0	\$74,799
2015	\$0	\$70,390	\$0	\$70,390
2014	\$0	\$68,356	\$0	\$68,356
2013	\$0	\$64,352	\$0	\$64,352
2012	Audit format changed in this year			\$98,386
2011	Audit format changed in this year			\$75,390
2010	\$4,000	\$44,479	\$136	\$48,615
2009	\$4,000	\$44,312	\$15	\$48,327
Ten Year Average	\$1,000	\$65,240	\$669	\$70,904.40

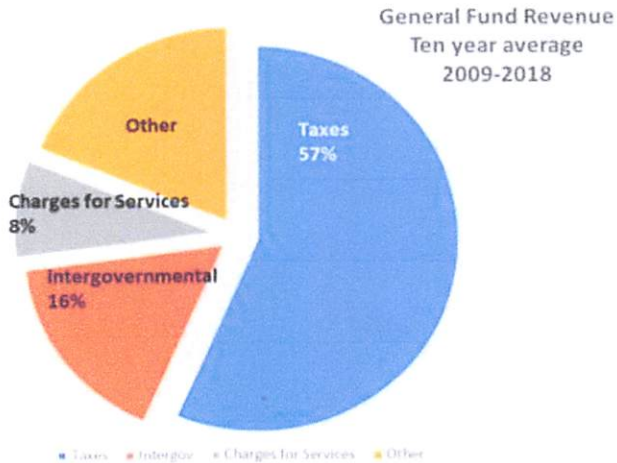
City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2009-2018

Fiscal Year	Miscellaneous					
	<u>Interest Income</u>	<u>Comm Center</u>	<u>Other Rentals</u>	<u>Public Safety</u>	<u>Other</u>	<u>Total</u>
2018	\$687	\$18,503	\$13,062	\$0	\$22,033	\$54,285
2017	\$558	\$19,368	\$10,841	\$0	\$20,476	\$51,243
2016	\$731	\$19,141	\$12,637	\$0	\$10,338	\$42,847
2015	\$5,172	\$32,290	\$58,742	\$0	\$1,017	\$97,221
2014	\$597	\$17,276	\$7,550	\$0	\$18,448	\$43,871
2013	\$674	\$17,062	\$1,975	\$90	\$12,403	\$32,204
2012	Audit format changed in this year					\$7,311
2011	Audit format changed in this year					\$4,700
2010	\$956	\$15,249	\$600	\$5,000	\$19,671	\$41,476
2009	\$1,885	\$12,140	\$3,920	\$0	\$32,454	\$50,399
Ten Year Average	\$1,408	\$18,879	\$13,666	\$636	\$17,105	\$42,556

Fiscal Year	Other Financing Sources <u>Enterprise Fund</u>	Tax Rates (mills)					<u>Total</u>
		<u>City of Lake Butler</u>	<u>Union County</u>	<u>Schools</u>	<u>Water Mgt District</u>	<u>Library</u>	
2018	\$78,107	2.7500	10.0000	6.6310	0.3948	0.5000	20.2758
2017	\$89,000	2.7500	10.0000	6.6310	0.4027	0.5000	20.2837
2016	\$98,670	2.3547	10.0000	6.8800	0.4093	0.5000	20.1440
2015	\$107,287	2.3302	10.0000	7.1800	0.4104	0.5000	20.4206
2014	\$152,427	2.2547	10.0000	7.3669	0.4141	0.5000	20.5357
2013	\$164,683	2.2599	10.0000	7.5950	0.4143	0.5000	20.7692
2012	\$135,465						
2011	\$138,135						
2010	\$72,143						
2009	\$553						
Ten Year Average	\$103,647						

City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2009-2018

Fiscal Year	Miscellaneous						Other Financing	Total
	Taxes	Lisc & Permits	Fines	Intergove	Chg for Services	Misc		
2018	\$465,911	\$15,126	\$10,999	\$149,554	\$79,436	\$54,285	\$78,107	\$853,418
2017	\$438,247	\$5,849	\$2,944	\$257,924	\$80,993	\$51,243	\$89,000	\$926,200
2016	\$427,542	\$11,486	\$0	\$168,252	\$74,799	\$42,847	\$98,670	\$823,596
2015	\$773,116	\$13,765	\$0	\$164,574	\$70,390	\$97,221	\$107,287	\$1,226,353
2014	\$450,624	\$16,496	\$0	\$121,449	\$68,356	\$43,871	\$152,427	\$853,223
2013	\$426,023	\$14,732	\$0	\$121,598	\$64,352	\$32,204	\$164,683	\$823,592
2012	\$416,553	\$10,371	\$0	\$119,868	\$98,386	\$7,311	\$135,465	\$787,954
2011	\$449,475	\$13,423	\$0	\$13,423	\$75,390	\$4,700	\$138,135	\$694,546
2010	\$493,086	\$13,470	\$0	\$130,578	\$48,615	\$41,476	\$72,143	\$799,368
2009	\$485,451	\$15,787	\$0	\$164,863	\$48,327	\$50,399	\$553	\$765,380
Ten Year Average	\$436,012	\$11,538	\$294	\$126,253	\$62,961	\$37,127	\$95,836	\$770,021





City of Lake Butler, Florida  
**General Fund Expenditures - Ten Year History**  
 2009-2018

General Government						
Fiscal Year	<u>Legislative</u>	<u>City Manager</u>	<u>Finance</u>	<u>Legal</u>	<u>Other</u>	<u>Total</u>
2018	\$75,194	\$145,844	\$115,917	\$16,075	\$16,042	\$369,072
2017	\$79,549	\$108,310	\$110,201	\$13,650	\$8,815	\$320,525
2016	\$81,769	\$109,996	\$100,411	\$13,950	\$23,529	\$329,655
2015	\$114,051	\$112,281	\$119,525	\$29,881	\$23,967	\$399,705
2014	\$69,984	\$126,780	\$127,358	\$18,403	\$28,874	\$371,399
2013	\$75,576	\$107,161	\$136,036	\$26,507	\$24,453	\$369,733
2012		Audit format was changed in this year				\$366,999
2011		Audit format was changed in this year				\$381,183
2010	\$61,654	\$62,424	\$102,119	\$18,125	\$9,262	\$253,584
2009	\$61,252	\$57,299	\$103,467	\$13,068	\$16,699	\$251,785
Ten Year Average	\$77,379	\$103,762	\$114,379	\$18,707	\$18,955	\$426,705

Public Safety				
Fiscal Year	<u>Law Enforcement</u>	<u>Fire</u>	<u>other</u>	<u>Total</u>
2018	\$90,420	\$10,524	\$17,878	\$118,822
2017	\$90,705	\$9,841	\$19,506	\$120,052
2016	\$68,917	\$21,064	\$19,406	\$109,387
2015	\$55,000	\$32,799	\$18,718	\$106,517
2014	\$50,000	\$52,059	\$18,691	\$120,750
2013	\$55,000	\$39,870	\$18,179	\$113,049
2012		Audit format was changed in this year		\$112,836
2011		Audit format was changed in this year		\$113,494
2010	\$50,000	\$50,794	\$12,330	\$113,124
2009	\$50,000	\$36,055	\$20,326	\$106,381
Ten Year Average	\$63,755	\$31,626	\$18,129	\$141,802

City of Lake Butler, Florida  
**General Fund Expenditures - Ten Year History**  
 2009-2018

Fiscal Year	Other			Total
	<u>Transp.</u>	<u>Animal Control</u>	<u>Recreation</u>	
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
2010	\$262,166	\$19,250	\$126,880	\$408,296
2009	\$231,448	\$12,141	\$121,921	\$365,510
Ten Year Average	\$201,376	\$12,598	\$142,805	\$356,779

Fiscal Year	Total Expenditures by Major Category			Total
	<u>General Government</u>	<u>Public Safety</u>	<u>Other</u>	
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	\$366,999	\$112,836	\$321,754	\$801,589
2011	\$381,183	\$113,494	\$291,521	\$786,198
2010	\$253,584	\$113,124	\$408,296	\$775,004
2009	\$251,785	\$106,381	\$365,510	\$723,676
Ten Year Average	\$341,364	\$113,441	\$356,779	\$811,584

## City of Lake Butler Fact Sheet



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.

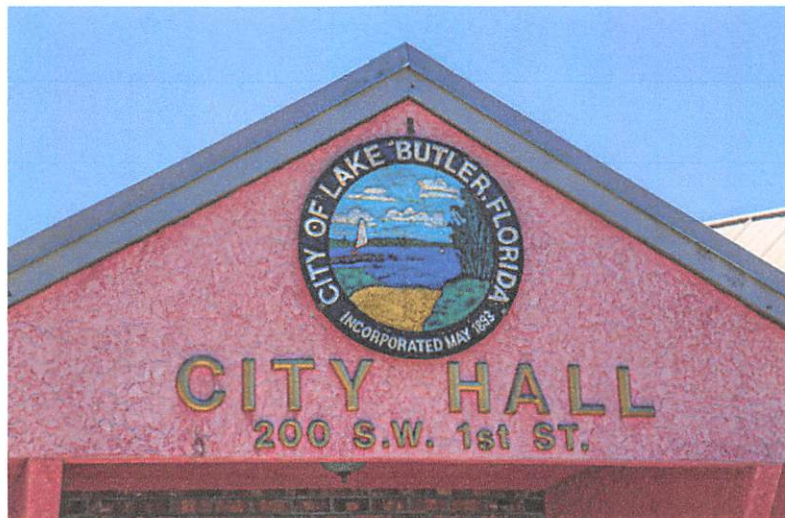
The City of Lake Butler was incorporated in 1893, 126 years ago. Lake Butler is in the triangle of the major cities of Jacksonville, Gainesville, and Lake City. As a small rural agricultural community, it is the county seat for Union County. The current population of 1,800 has been declining since 2000 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.



## 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.



# City of Lake Butler Demographics

Unemployment rate: 3.2%    Poverty rate: 24.7%    High School graduation rate: 81%

Population: 1,897    Land area 2.27 square miles    Population density: 993.33 people per sq. mile

Square acres: 1,100.8 of which 179.2 acres are non-taxable or 16.1%

Assessed and exempt values: School 97.672 acres \$6,915,581 8.9% of land mass; County 40.833 acres \$5,330,204 3.7% of land mass; City 20.645 acres \$20,60,443 or 1.8% of land mass; churches 20.031 acres \$3,451,701 or 1.8% of land mass.

Elevation: 134.51 feet    Time Zone: Eastern Standard Time    Daylight Savings time- yes

<u>Gender</u>	<u>Number</u>	<u>Percent</u>	<u>National Average</u>
Female	1,159	52%	50.8%
Male	1,065	48%	49.2%

Quick Facts

<u>Age</u>	<u>Number</u>	<u>Percent</u>
0-9	327	17.34%
10-19	297	15.66%
20-29	250	13.18%
30-39	221	11.12%
40-49	227	11.97%
50-59	266	14.02%
60-69	192	10.12%
70-79	81	04.27%
80-over	<u>36</u>	<u>01.90%</u>
Total	1,897	100.00%

<u>Race</u>	<u>Number</u>	<u>Percent</u>
White	1,358	71.59%
African American	522	27.52%
Other	17	00.89%
Median Household Income		\$27,763
Per Capita Income		\$13,687
Median House Property Value		\$79,000

<u>Employment Breakdown</u>	<u>Number</u>
Educational Services	239
Retail	119
Transportation	89
Public Administration	78

<u>Housing Stock</u>	<u>Number</u>
Owner Occupied Homes	332
Rental Units	474

Source: homefacts.com; 2010 Bureau of the Census

Union County Library 40,000 books in a 9,000 sq. ft. building

# City of Lake Butler Demographics

**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* – co-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.



# City of Lake Butler Demographics

*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 100<sup>th</sup> 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.

# City of Lake Butler Demographics

*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.

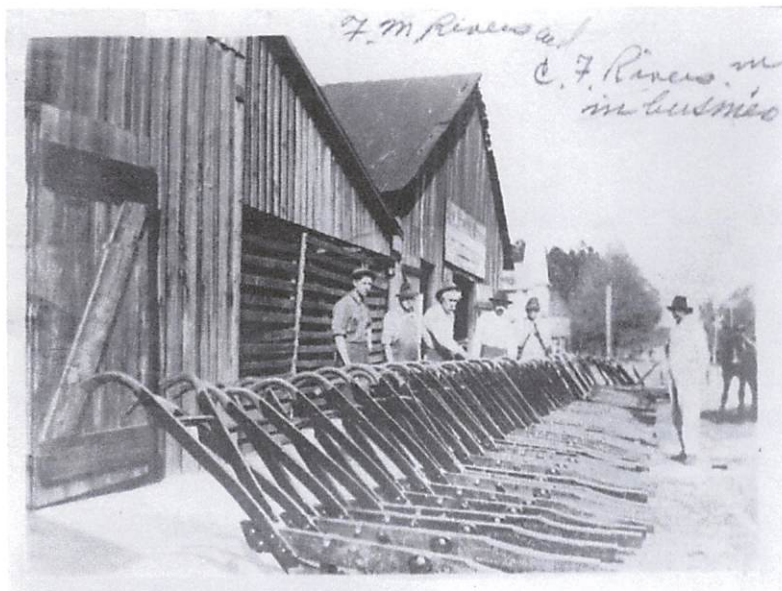



## Sheriff Whitehead passes baton to son

**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

**John Whitehead**
**Jerry Whitehead**

*F.M. Rivers* – founded the Rivers Hardware Store in 1880 and it continued to operate until it burned in 1985. Rivers attained fame b 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			
	2020	2019	2018	2017	2016	2015
<b><u>Total Government Spending</u></b>						
General Government	\$349,600	\$400,500	\$384,883	\$349,251	\$352,205	\$411,508
Public Safety	\$102,900	\$11,400	\$150,770	\$152,076	\$148,833	\$135,948
Physical Environment	\$0	\$2,200	\$0	\$0	\$103	\$1,822
Transportation	\$0	\$0	\$264,549	\$209,938	\$191,156	\$209,576
Economic Environment	\$1,444,800	\$1,425,000	\$1,071,980	\$1,073,990	\$1,199,846	\$1,195,866
Human Services	\$13,000	\$13,200	\$8,685	\$10,843	\$10,899	\$6,810
Culture/Recreation	\$179,700	\$162,100	\$210,368	\$162,463	\$191,431	\$205,013
Other Uses/ Non-operating	\$21,000	\$19,000	\$0	\$0	\$0	\$0
Court Related	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,111,000</b>	<b>\$2,033,400</b>	<b>\$2,091,235</b>	<b>\$1,958,561</b>	<b>\$2,094,473</b>	<b>\$2,166,543</b>
<b><u>Total Debt</u></b>						
General Obligation Debt	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Fund Debt	\$780,000	\$810,000	\$871,000	\$933,000	\$1,031,958	\$1,124,543
Special Revenue Debt	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$780,000</b>	<b>\$810,000</b>	<b>\$871,000</b>	<b>\$933,000</b>	<b>\$1,031,958</b>	<b>\$1,124,543</b>
<b>Total Spending</b>	<b>\$2,891,000</b>	<b>\$2,843,400</b>	<b>\$2,962,235</b>	<b>\$2,891,561</b>	<b>\$3,126,431</b>	<b>\$3,291,086</b>
<b><u>Full-time employees 2019-2020</u></b>						
Salaries	\$458,920		\$55,875			
Fringe Benefits	\$217,004		\$16,826			
<b>Total Salaries &amp; Benefits</b>	<b>\$675,924</b>		<b>\$72,701</b>			
Number of employees	13		5			
Average Salary	\$35,302		\$11,175			
Percent of budget spent on employees salaries and benefits	32.02%		3.44%			
<b><u>Population</u></b>	<b>\$1,813</b>	<b>1,813</b>	<b>1,818</b>	<b>1,853</b>	<b>1,831</b>	<b>1,853</b>
<b><u>Median income within Union County</u></b>		<b>\$37,460</b>	<b>63 out of 67 Florida Counties</b>			
<b><u>Per Resident Spending</u></b>						
Total Government	\$1,164	\$1,122	\$1,150	\$1,057	\$1,144	\$1,169
Total Debt	\$430	\$447	\$479	\$504	\$564	\$607
<b><u>Number of special taxing districts in city</u></b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## 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 (CAPPP). 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 Assoc. and the Florida Chapter. Mr. Walker also has memberships in the Association of Governmental Accountants, the Society of Human Resource Management, Rotary Club and is also in several Who's Who publications and various leadership designations.

### **Sara Owen, Deputy City Manager and Director of Finance**

Ms. Owen has been with the City for seven years. She is a Certified Municipal Clerk from International Institute of Municipal Clerks. Ms. Owen holds a Bachelors' degree from Saint Leo University in Accounting and has done graduate work in Accounting as well. She worked in the private sector for a few years and was a public school teacher. Her memberships include International Institute of Municipal Clerks, Florida Government Finance Officers Association, North Florida Regional Chamber of Commerce Board of Governors, and the Rotary Club.

### **Mike Banks, Director of Public Works**

Mr. Banks started his career with the City of Lake Butler in 1989 as a maintenance worker. He has also been the Fire Chief and has risen through the ranks to become the Director of Public Works. Mike has attended many seminars and classes to stay abreast of the changing public works environment. Supervising eight employees who in turn supervise 26 inmates is a challenging opportunity.



City of Lake Butler  
 Traffic Counts  
 Nov-18

Daily Traffic Counts per day  
 by the Florida Department  
of Transportation

West Main Street	4,000
East Main Street	4,800
State Road 121 North	6,300
State Road 121 South	5,900
State Road 238 West	2,900
State Road 231 South	3,900
North East 3rd Street	<u>400</u>
Total Per Day	28,200

Source: Florida Department of Transportation

City of Lake Butler  
 Top Ten Taxpayers  
 2019

<u>Taxpayer</u>	<u>Taxable Value</u>	<u>Total Tax</u>	<u>City Tax</u>	<u>City Taxes Paid as Percentage Total Taxes</u>
TD Bank	\$772,953	\$15,307	\$2,103	13.74%
Lake Butler Apartments	\$747,316	\$15,207	\$2,089	13.74%
Hardees	\$598,615	\$12,046	\$1,655	13.74%
Forest Park Apartments	\$585,025	\$11,710	\$1,609	13.74%
Dollar General	\$443,836	\$8,978	\$1,234	13.74%
Perez Enterprises	\$413,721	\$8,302	\$1,141	13.74%
Community State Bank	\$372,480	\$7,552	\$1,038	13.74%
Martha & Mark Lloyd	\$363,171	\$6,361	\$852	13.40%
Spires IGA	\$318,853	\$6,674	\$917	13.74%
Family Dollar	\$316,250	\$6,395	\$879	13.74%

Source: Union County Appraiser

City of Lake Butler  
 Top Ten Tax-Exempt Appraised Values  
 2019

<u>Taxpayer</u>	<u>Appraised Value</u>
Union County School Board	\$6,915,581
Union County	\$5,330,204
Union County Housing Authority	\$2,169,818
City of Lake Butler	\$2,126,143
First Christian Church	\$728,393
First Baptist Church	\$710,930
Union County Library	\$699,974
Union County Courthouse	\$675,156
Victory Christian Center	\$617,823

Source: Union County Appraiser

City of Lake Butler  
 Top Ten Employers  
 2019

<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

City of Lake Butler, Florida  
 Rates and Fees  
 October 1, 2019 - September 30, 2020

<u>Utility Rates</u>	<u>Fees</u>
<b>Solid Waste</b>	<b>\$12.07</b>
<b>Water Rates per 1,000 gallons</b>	
Base Rate	\$12.60
0-2,000	\$0.00
2,001-5,000	\$2.10
5,001-10,000	\$2.37
10,001-15,000	\$2.63
15,001-20,000	\$2.89
20,001-25,000	\$3.05
25,000- up	\$3.15
<b>Wastewater Rates per 1,000 gallons</b>	
Base Rate	\$23.39
0-2,000	\$0.00
2,001-3,000	\$2.10
3,001-5,000	\$2.21
5,001-9,000	\$2.31
9,001-12000	\$2.52
12,001-20,000	\$2.73
20,001-up	\$2.94
<b>Utility Other Charges</b>	
Initial deposit	\$140.00
Late fee	\$25.00
After hours restoration of service	\$30.00
Return NSF check	\$40.00
Wastewater capacity/ hook-up	\$1,300.00
Water capacity/hook-up	\$700.00
Water irrigation connection	\$500.00
Outside the city limits	125% of the above rates

City of Lake Butler, Florida  
 Rates and Fees  
 October 1, 2019 - September 30, 2020  
**Planning and Zoning**

Plat Review - Less than 6 lots	\$500.00 plus costs
Plat Review - Greater than 6 lots	\$900.00 plus costs
Site Development Review -0 to 2,500 sq ft	\$600.00 plus costs
Site Development Review -2,500-5,000 sq ft	\$400.00 plus costs
Site Development Review -5,001 to 15,000 sq ft	\$700.00 plus costs
Site Development Review -15,001 sq ft and up	\$800.00 plus costs
LDR Amendment with Zoning - 10 acres or less	\$1,100.00 plus costs
LDR Amendment with Zoning - 10 acres or greater	\$1,600.00 plus costs
Comprehensive Plan Amendment with future land use maps	
10 acres or less	\$1,100.00 plus costs
10 acres or greater	\$1,600.00 plus costs
Sign Permit - single	\$150.00 plus costs
Sign Permit - multiple	\$300.00 plus costs
Other	
Mobile Home Zoning compliance	\$150.00
House site built zoning permit	\$150.00
Parcel split	\$300.00 plus costs
Variance request	\$350.00 plus costs
Special exception	\$350.00 plus costs
Direct regional impact	\$5,000.00
Appeal to Commission from Planning and Zoning	\$100.00
Non-conforming use	\$250.00
Special permits	\$500.00
LDR text amendment	\$600.00
Temporary use permit -LDR	\$100.00
Temporary use permit -Planning and Zoning	\$200.00

City of Lake Butler, Florida  
Rates and Fees  
October 1, 2019 - September 30, 2020

<b><i>Rentals</i></b>	<b><u>Fees</u></b>
<b><u>Townsend Green Building</u></b>	
1/2 day Monday-Friday	\$186.00
Full day -Sunday	\$240.00
Full day - Monday - Thursday	\$215.00
Full day - Friday	\$240.00
Full day - Saturday	\$270.00

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

<b><i>Rentals</i></b>	<b><u>Fees</u></b>
<b><u>Hal Y. Maines Community Center</u></b>	
1/2 day Monday-Friday	\$190.00
Full day -Sunday	\$245.00
Full day - Monday - Thursday	\$217.00
Full day - Friday	\$245.00
Full day - Saturday	\$275.00

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

<b><u>Other Rental - Community Center and Townsend</u></b>	
Key deposit	\$25.00
Cleaning deposit	\$50.00
Employee rental rate	\$50.00
Lake Butler Social Club	\$125.00

<b><u>Miscellaneous Fees</u></b>	
RMC-Wastewater minimum	\$19,880.00
Notary Fee	\$10.00
Lien Serarch Fee	\$15.25
Public records request - per one sided page	\$0.20
Public records certification statement	\$5.00

# City of Lake Butler, Florida

## Economic Development Strategic Plan

### Goals and Objectives

## Introduction

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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. **In process**

Objective: Obtain the designation as a Certified Local Government.

Objective: Create a walking tour of the historical area. **In process**

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.

Objective: Bring additional focus to the downtown area and the commercial district.

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.

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.

# 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. **In process**

Objective: Foster a sense of identity and community pride. **In process**

### 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.

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. **In process**

Objective: Develop a desire to improve store fronts.

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

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### 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.

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.

Objective: Create increasing activity on the lake through festivals and competitions.

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.

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

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### GOAL – Social and Economic Development

**Goal: 4<sup>th</sup> 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.
- Objective: Eliminate blight in the corridor.

**Goal: Infrastructure**

- Objective: Improve the wastewater system through grants.
- Objective: Upgrade water meters.
- Objective: Pave the streets after utilities are completed.
- Objective: Install internet hot spots throughout the community.



LAKE BUTLER  
FLORIDA



<b>AMR</b>	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.
<b>Account</b>	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 called a chart of accounts.
<b>Accounting Standards</b>	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.
<b>Accounting System</b>	The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability for the related assets and liabilities.
<b>Accounts Payable</b>	A short term loan (one year or less) liability reflecting amounts owed for goods and services received by the City
<b>Accounts Receivable</b>	An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.
<b>Accrual Accounting</b>	A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the City.
<b>Ad Valorem Taxes</b>	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.
<b>Appropriations</b>	An authorization made by the City Commission which permits the City to make expenditures and incur obligations.
<b>Assessed Value</b>	A valuation set upon real estate or other property as a basis for levying property taxes.
<b>Asset</b>	The resources and property of the City that can be used or applied to cover liabilities.



<b>Audit Report</b>	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.
<b>Available Cash</b>	Unobligated cash and cash equivalents.
<b>Basis of Accounting</b>	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.
<b>Basis of Budgeting</b>	The basis of accounting for the budget.
<b>Balanced Budget</b>	A budget for which expenditures are equal to income.
<b>Bond</b>	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.
<b>Bonded Debt</b>	The portion of indebtedness represented by outstanding bonds.
<b>Bonds Issued</b>	Bonds sold by the City
<b>Bonds Payable</b>	The face value of the bonds issued and unpaid.
<b>Bond Resolution</b>	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.
<b>Budget</b>	A financial plan for a specified period of time that includes an estimate of proposed expenditures and the means for financing them.
<b>Budget Message</b>	A general discussion of the proposed budget presented in writing by the City Manager to the City Commission.

<b>CAFR</b>	Comprehensive Annual 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)
<b>Capital Budget</b>	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.
<b>Capital Improvements</b>	Expenditures for the construction, purchase or renovation of City facilities or property.
<b>Capital Outlay</b>	Expenditures resulting in the acquisition of or addition to the City's fixed assets.
<b>Cash</b>	Currency on hand and demand deposits with banks or other financial institutions.
<b>Cash Basis</b>	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.
<b>Cash Equivalents</b>	Short term, highly liquid investments that are readily convertible to known amounts of cash.
<b>Charter</b>	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
<b>Debt Limit</b>	Statutory or constitutional limit on the principal amount of debt that an issuer may incur.
<b>Debt Service</b>	Principal and interest to be paid within the fiscal year.
<b>Debt Service Coverage</b>	The ratio of net revenues to the debt service requirements.

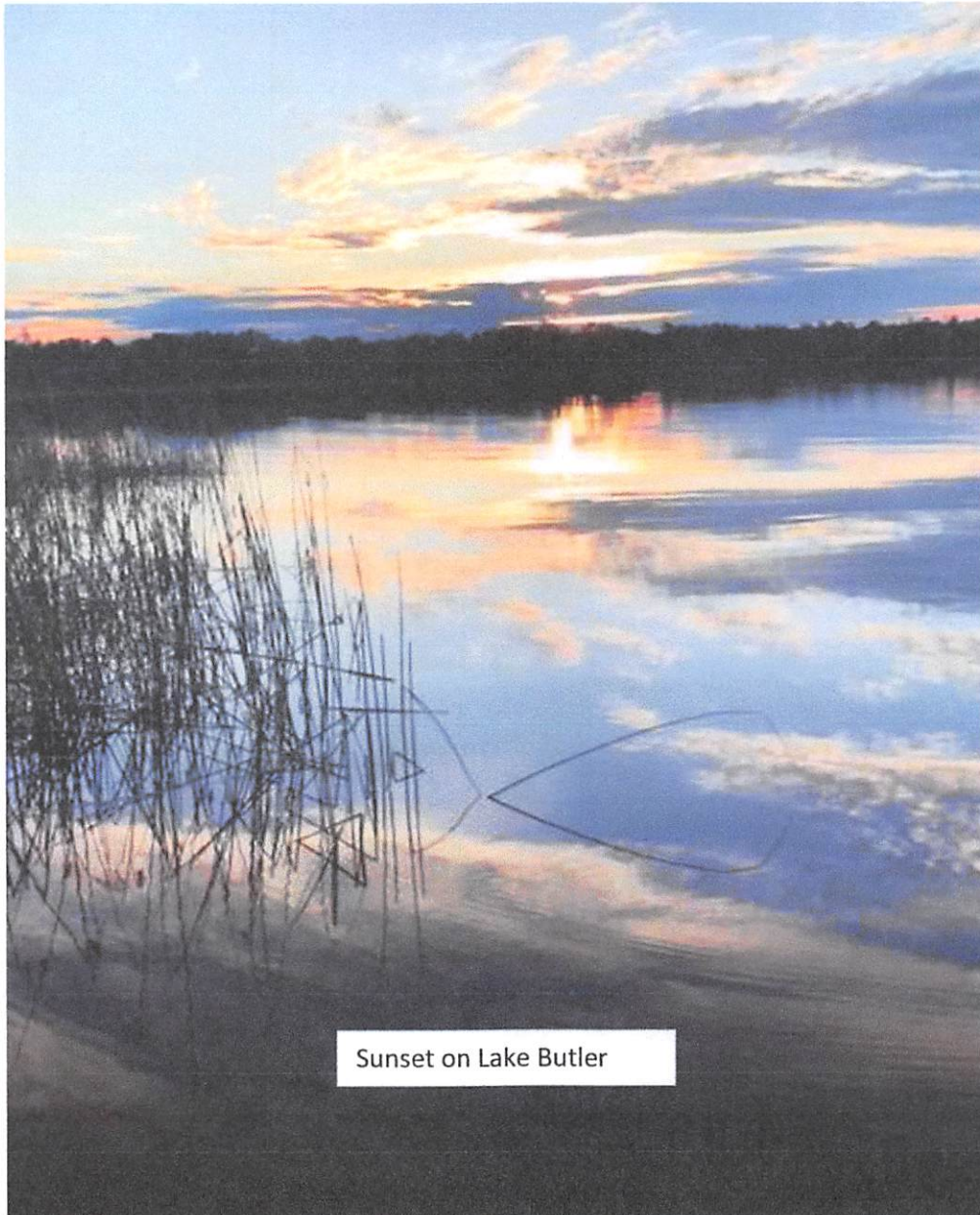
<b>Debt Requirements</b>	The amount of money required to pay interest and principal for a specified period on outstanding debt.
<b>Debt Reserve Fund</b>	The fund into which are paid monies required by the trust agreement or indenture as a reserve against temporary interruption in the receipt of revenues which are pledged for the payment of the bonds.
<b>Delinquent Taxes</b>	Property taxes remaining unpaid after the due date.
<b>Department</b>	A functional group of the City with related activities aimed at accomplishing a major City services or program
<b>Depreciation</b>	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.
<b>Division</b>	A grouping of related activities within a particular department.
<b>Enterprise Funds</b>	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.
<b>Expenditure</b>	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.
<b>Expense</b>	Charges incurred, whether paid or unpaid , for operation, maintenance interest and other charges which are presumed to benefit the current fiscal period.
<b>Equity</b>	The difference between assets and liabilities of the fund.
<b>Fiscal Year</b>	The time period designated by the City signifying the beginning and ending period for recording the financial transactions of theCity. The City of Lake Butler's fiscal year begins each October 1 and ends the following September 30th.
<b>Fixed Assets</b>	Assets of a long term character which are intended to be held or used, such as land, building, machinery, furniture, and equipment.

<b>Full Faith and Credit</b>	A pledge of the city's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.
<b>Fund</b>	Separated fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.
<b>Fund Balance</b>	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.
<b>General Fund</b>	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.
<b>General Obligation Bonds</b>	A municipal bond backed by the full faith, and credit taxing power of the City.
<b>Goals</b>	Department objectives intended to be accomplished or begun within the coming fiscal year.
<b>Governmental Fund</b>	Funds through which much of the government is financed, including general, special revenue, and capital projects
<b>Indenture</b>	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.
<b>Major Funds</b>	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.
<b>Maintenance</b>	The act of keeping assets in a state of good repair.
<b>Mission</b>	The basic purpose of a department describes the reason for existence
<b>Modified Accrual Basis</b>	Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received

<b>Operating Budget</b>	Plans of current expenditures and the proposed means for financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.
<b>Operating Expenses</b>	Proprietary fund expenses related directly to the fund's primary activity.
<b>Operating Income</b>	Excess of proprietary fund operating revenues over operating expenses.
<b>Operating Revenues</b>	Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.
<b>Ordinance</b>	A formal legislative enactment by the City Commission
<b>Paying Agent</b>	An entity responsible for paying of bond principal and interest on behalf of the City
<b>Principal</b>	The face value of a bond payable on stated dates of maturity
<b>Proprietary Fund</b>	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.
<b>Resolution</b>	A special or temporary order of the City Commission. Requires less formality than an ordinance.
<b>Retained Earnings</b>	An equity account reflecting the accumulated earnings of a proprietary fund
<b>Revenue Bonds</b>	Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.
<b>Special Revenue Fund</b>	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
<b>Taxes</b>	Compulsory charges levied by a government to finance services performed for the common benefit.
<b>User Charges</b>	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

**RESOLUTION NUMBER 2019-03**

**A RESOLUTION INCREASING THE MONTHLY CHARGES FOR THE WATER, WASTEWATER, AND SOLID WASTE UTILTY RATES FOR THE FISCAL YEAR 2019-2020**

**WHEREAS**, the City Commission of the City of Lake Butler held a work session on July 16, 2019 and August 20, 2019, to discuss the annual 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>	
Base Rate	\$12.60	Outside of the City limits the rates will be 125% the rates listed. There is no cap on the monthly usage amount or the monthly dollar amount.
Per thousand gallons		
0-2,000	\$0.00	
2,001-5,000	\$2.10	
5,001-10,000	\$2.37	
10,001 – 15,000	\$2.63	
15,001 – 20,000	\$2.89	
20,001 – 25,000	\$3.05	
25,000 – up	\$3.15	
 <u>Wastewater</u>		
Base Rate	\$23.39	Outside of the City limits the rates will be 125% the rates listed. There is no cap on the monthly usage amount or the monthly dollar amount.
Per thousand gallons		
0-2,000	\$0.00	
2,001-3,000	\$2.10	
3,001-5,000	\$2.21	
5,001-9,000	\$2.31	
9,001- 12,000	\$2.52	
12,001-20,000	\$2.73	
20,001 -up	\$2.94	
 <u>Solid Waste</u>		
Base Rate	\$5.83	Outside of the City limits the rates will be 125% the rates listed. There is no cap on the monthly usage amount or the monthly dollar amount
Charge	\$12.07	

**THEREFORE, BE IT RESOLVED** that this resolution will take effect October 1, 2019 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:

Date:



Dale M. Walker  
City Clerk



Fred Sirmones  
Mayor



**ORDINANCE NUMBER 2019-XX**

**AN ORDINANCE APPROVING THE ANNUAL OPERATING BUDGETE AND RELATED SCHEDULES FOR THE FISCAL YEAR OF 2019-2020**

**WHEREAS**, the City Commission of the City of Lake Butler held a work session on July 16, 2019 and August 20, 2019, and an initial public hearing on September xxxxx plus a second public hearing on September xx, 2019, and adopted the annual operating budget following the final adoption at a regular City Commission meeting on September xx, 2019; and

**WHEREAS**, the annual operating budget covers a period of October 1, 2019 through September 30, 2020 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:

<b>GENERAL FUND</b>			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Taxes	\$448,500	City Commission	\$80,400
Licenses/permits	\$ 9,500	City Manager	\$92,700
Intergovernmental	\$137,900	Finance	\$131,200
Charges for services	\$ 88,000	Legal	\$18,000
Other	\$ 8,700	Planning & Zoning	\$3,000
Rents	\$ 62,400	Elections	\$3,500
Transfers In	\$ 21,000	Public Safety	\$102,500
Prior years' earnings	<u>\$158,500</u>	Cemetery	\$3,000
Total	\$934,500	Public Works	\$289,800
		Animal control	\$7,600
		Mosquito control	\$5,400
		Parks	<u>\$179,700</u>
		Total	\$934,500

### WATER

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	\$283,100	Operations	\$320,600
Other	\$ 100	Transfer out	<u>\$ 6,000</u>
Prior year earnings	<u>\$ 43,400</u>		
Total	\$326,600	Total	\$326,600

### SOLID WASTE

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	\$197,000	Operating	\$179,300

### WASTEWATER

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Charges for Services	\$765,000	Operations	\$615,600
Other	<u>\$ 6,000</u>	Transfer out	<u>\$ 15,000</u>
Total	\$771,000	Total	\$630,600

### DOWNTOWN REDEVELOPMENT

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Taxes	\$49,000	Operation	\$ 500
Other	<u>\$ 100</u>	Capital Outlay	<u>\$39,500</u>
Total	\$49,100	Total	\$40,000

### STREET IMPROVEMENT

	<u>Amount</u>		<u>Amount</u>
<u>Revenues</u>		<u>Expenditures</u>	
Other	<u>\$300</u>	None	<u>\$0</u>
Total	\$300	Total	\$0

**THEREFORE, BE IT RESOLVED** that this resolution will take effect October 1, 2019 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 ,2019

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Dale M. Walker  
City Clerk

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Fred Sirmones  
Mayor

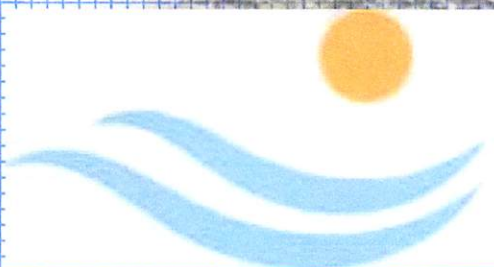
# Florida



Driving distance to	
Jacksonville	52 minutes
Tallahassee	2 hours
Orlando	2 hours 25 minutes
Tampa	2 hours 30 minutes
Miami	5 hours 40 minutes
St. Augustine	1 hour 34 minutes
Daytona Beach	2 hours 15 minutes
Fort Myers	4 hours 30 minutes



**Serenity, Solitude, and YOU!**



LAKE BUTLER  
FLORIDA