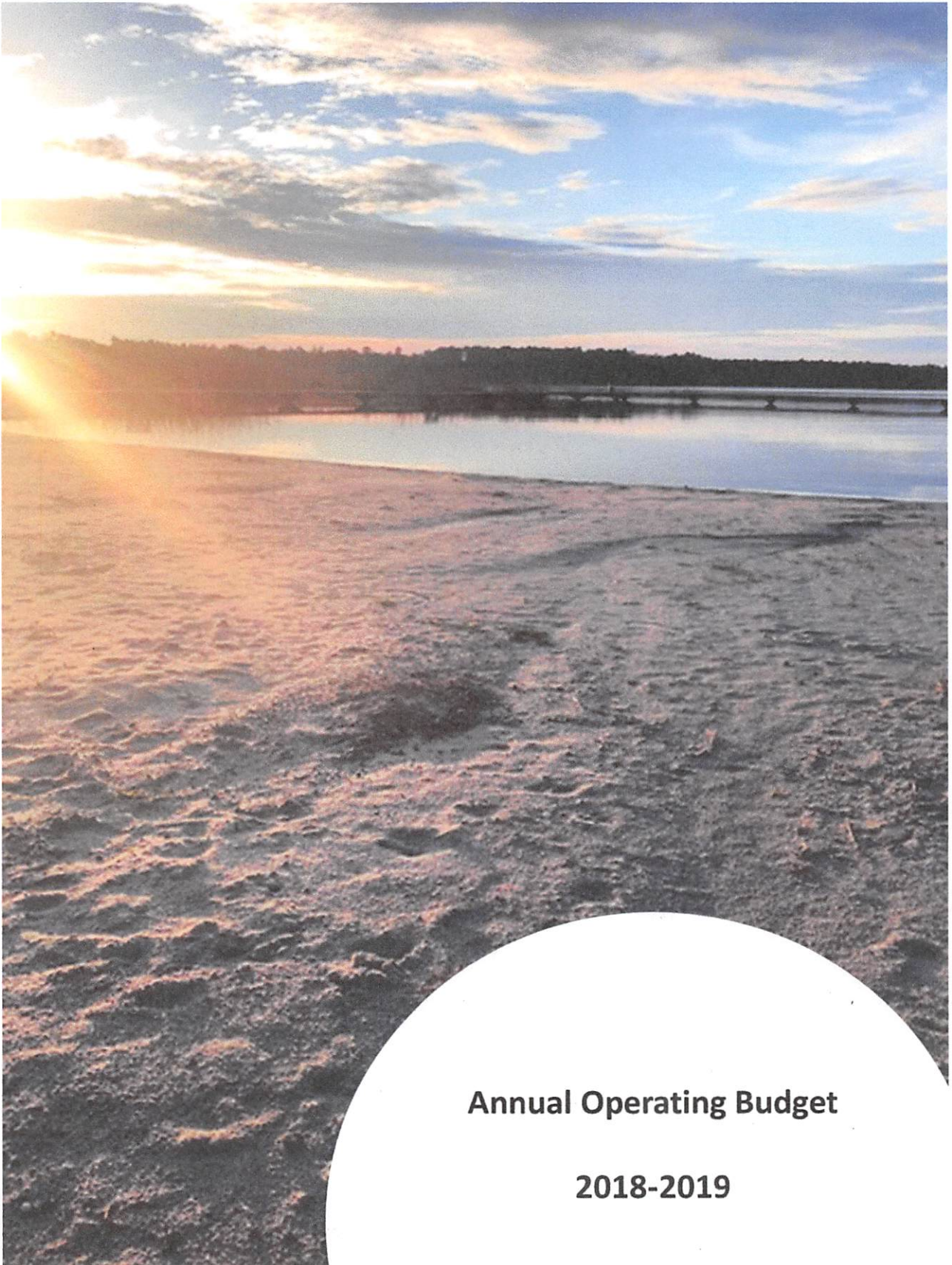


# City of Lake Butler, Florida



**Annual Operating Budget**

**2018-2019**

**City of Lake Butler, Florida**  
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**Annual Budget 2018-2019**

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## City Commission

Mayor Fred Sirmones

Vice Mayor Scott Cason

Commissioner Jimmy Beasley

Commissioner Annette Redman

Commissioner Jack Schenck

## City Staff

City Manager & City Clerk

Deputy City Manager & Director of Finance

City Attorney

Director of Public Works

Assistant Public Works Director

Code Enforcement

Procurement

Dale M. Walker

Sara Owens

John Maines IV

Mike Banks

Cody Douglas

Lyn Williams

Cassa Netta Herndon

Dale M. Walker- ICMA\_CM, CGFM, CAPPP

City Manager



Fred Sirmones, Mayor

Scott Cason, Vice Mayor

Jimmy Beasley, Commissioner

Annette Redman, Commissioner

Jack Schenck, Commissioner

Office of the Mayor

September 18, 2018

Citizens of the City of Lake Butler

Please find a copy of the 2018-2019 fiscal year operating budget. This document is an effort to provide the citizens of this community with transparency of operational activity within the City. As you will read the total budget is \$2.3 million and covers the 1,800 population. The budget is a balanced budget. The property tax millage rate is remaining the same as in the prior year, but the water and wastewater rates are increasing slightly to keep pace with inflation and to help us obtain grant funding for many of the projects that are needed.

On the expenditure side, the 13 employees budgeted for a 3% raise in pay and a new pay plan has been implemented. A pay for performance program is going into place and job evaluations will be done. You will notice in the budget a several new items. One is a Mayor's Art Award resulting in a cash award to the best artist. Other items of interest are the new entrance pillars at the Lakeshore Park in memory of our 125<sup>th</sup> anniversary this year. Working on creating entrance signs into the City of Lake Butler as well.

I trust you will enjoy the document full of pictures, facts, and written descriptions detailing the various budgeted areas covering the period of October 1, 2018 through September 30, 2019. It is a privilege to serve once again as your Mayor for the City of Lake Butler.

Respectfully submitted

A handwritten signature in blue ink, appearing to read "Fred Sirmones", is written over a horizontal line.

Fred Sirmones

Mayor

## City Commission

2018-2019



Term expires June 2022

Mayor Fred Sirmones has been on the City Commission since 2010 and has served as Mayor 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 2020

Vice Mayor Scott Cason has been a member of the City Commission since 2008.



Term expires June 2022

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 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 2020

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.

City of Lake Butler, Florida

## Statements

Annual Budget for Fiscal Year 2018-2019

### 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

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

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

*Community:* Conduct our activities as responsible members of the community in which we operate

*Excellence:* Improve our performance continuously and strive to be the best in everything we do.

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

### *IICE-T*



Dale M. Walker, ICMA-CM, CGFM, CAPPP  
City Manager, City Clerk



Sara Owen, CMC  
Deputy City Manager  
Director of Finance

## Office of the City Manager

August 21, 2018

Mayor Sirmones and City Commissioners

It is my pleasure to present to you the annual operating budget for the City of Lake Butler for the period of October 1, 2018 through September 30, 2019. In compliance with the City Charter Article VI Section 2-236 (2) an annual budget is to be presented along with a budget message. This budget conforms to the best practices of the Government Accounting Standards Board (GASB). A new look from the previous year is in store for the reader as it provides transparency and improved communications. Improved analytics also reflects the coordination with generally accepted accounting principles (GAAP) used both in the budget as well as the audited financial statements.

### INTRODUCTION

Lake Butler, a quaint rural community of 1,800 citizens, is in the northern part of Florida. This City is an hour from the Atlantic Ocean on the east and the Gulf of Mexico on the west. It is near major cities such as Jacksonville, St. Augustine, Gainesville, Lake City, Ocala, and Orlando. With the surrounding attractions it is no wonder this community is on the move. No major industry is in the 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 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

Short term goals for the City of Lake Butler are:

1. Create sustainability in the water and wastewater systems
  - a. Objective-
    - i. Review rates and usage structure
    - ii. Grants
2. Develop a shift in community attitude toward change
  - a. Objective
    - i. Begin with small groups to inform and listen
3. Attract a hotel and retailers
  - a. Objective
    - i. Work with legislative agencies and chamber of commerce
4. More involvement in job creation and economic growth
  - a. Objective
    - i. Seek grants and create attention with reason for locating in Lake Butler

Long term goals for the City of Lake Butler are:

1. Seek economic growth while maintaining a small-town feel
2. Get bitten by the "Butler Bug". As a former NFL football player stated as to why he came back to Lake Butler and started a business here he said he was bitten by the "Butler Bug" and the great potential the City has for growth. Need more people to get bitten by the "bug"
3. Regionalism
4. Improve infrastructure
5. Blight



Bitten by the Lake Butler Bug

While the goals are attainable, it will take a community to get excited and see a vision for the future of the City of Lake Butler. As we contemplate about what could be, we need to focus on what our current position is. The City Commission will play an active role in setting the future course of Lake Butler.

Influencing decisions made in developing the budget were centered around financial stability, improved cost accounting, and transparency. The Water and Waste Water 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 along with the recording of depreciation will allow for a clearer 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 the area.

The total budget for the City of Lake Butler is \$2.3 million. The budget in fiscal year 2018 was \$2.1 million. There is no anticipated issuance of debt in the 2019 fiscal year. There are no general obligation bonds outstanding which allows the City if needed to levy debt in this area. The bonded debt limit is a percentage of the assessed value of property within the City. A revenue bond issue remains outstanding in the Wastewater Fund.



**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, fire. The City of Lake Butler has low property taxes at 2.75 mills. Only one-third of the property owners pay property taxes. The reason is they are valued by the 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.

A new style of budgeting is being introduced, which is different from the past years. Over the past few years the budget was simply on a cash basis. Now the General Fund has evolved into a modified accrual method and corresponds with the GASB pronouncements for budgeting and accounting of local government. The General Fund reflects a major shift in how money is transferred into the General Fund. The Water and Wastewater are paying their share of property taxes as if they were a business. This results in a significant reduction in revenue as a result and the 2019 fiscal year reflects a need to use prior years' earnings to balance the budget. The General Fund has a very healthy fund balance, which at the end of 2017 was 81.3% of annual expenditures. At the end of fiscal year 2019 it is projected the fund balance will be down to 64.2% of operating expenditures which is still very good.

The City of Lake Butler contracts with Union County for police protection as well as fire safety, and emergency medical services. The City also contracts independently for legal services, animal control, and mosquito control.

Thirteen full time employees are on staff at the City with one additional public works employee proposed. Four are paid from the General Fund and a small portion of three others. A pay plan has been developed for this fiscal year to provide incentive for improved production and efficiency. The pay plan will go fully into effect in the next fiscal year, but a few employees are adjusted to fit into the plan and a 3% cost of living raise is being presented as well. A \$6,500 stipend is offered to each employee to help them cover their own hospitalization costs. The City does not have any Other Post Employment Benefit obligations. Other than this stipend no hospitalization insurance is offered to employees. 40% of the General Fund is salaries and benefits.

Capital Outlay in the budget consists of:

- \$5,000            Projector for multi-media presentations
- \$15,000        Financial Software

\$5,000	Fire Hydrants
\$3,500	Wood Chipper
<u>\$26,000</u>	Entrance signs at the various city entrances
\$54,000	Total

**Water Fund**

In 2007 was the last time the water rates were adjusted. During this budget, research was developed looking at the rates of similar sized cities. It was found two categories were prevalent – base rate and usage consumptions. The base rate average was \$15.75 each month. The City of Lake Butler currently charges \$11.50 for the base rate or 27% below the average of other cities. It is proposed to increase the water base rate to \$12 per month, which is still well below the average, but it is getting a little closer without raising rates all at once. The increase for the base rate is 4%. The City of Lake Butler has the lowest rates for a city our size when comparing usage. Consumption usage is also very low compared to our peers and is a flat rate which is not what is charged in the marketplace today. It is recommended to create a tier system, so the larger users will be paying more than the single citizen. The tier system based on the average consumption would result in an increase of \$0.06 per day to the average consumer.

There are seven employees being accounted for in this fund. All of them are shared with other funds to improve the cost accounting of the systems. Depreciation has not been budgeted in the past but is an important component of the enterprise fund. The depreciation expense is low as the assets are nearly fully depreciated. A rate increase is critical to provide enough cash flow to replace the aging infrastructure. Grants are being sought to assist in the replacement of assets.

**Solid Waste Fund**

This fund is contracted and a small amount of personnel from the City is charged to this fund. In the spring of 2019 the contract is expiring and will be put out for bids. Currently the larger trucks being used are reportedly tearing up the turning radius of the streets. An amount is budgeted to repair specific streets to eliminate a driving hazard to our citizens. There are no rate increases planned for the 2019 fiscal year.

**Waste Water Fund**

The Waste Water Fund is used to record receipts and disbursements related to complex waste water activity. Comparisons of eight similar sized cities in Florida was conducted and the rates are reflecting two factors – base rate and consumption usage. The base rate is designed to cover the fixed costs of the system while the user charges are designed to cover the variable costs.

The City of Lake Butler currently has a base rate of \$23 per month. The eight-city average is \$23.61. Lake Butler is very close to the average so to maintain the average it is recommended to increase the base rate 3% to \$23.61. The user fees are currently a flat rate, but it is recommended to move to a tier system. This would be an average of \$1 per month for the average customer. The rates have not been increased for over ten years.

There are seven employees being accounted for in this fund. All of them are shared with other funds to improve the cost accounting of the systems. Depreciation has not been budgeted in the past but is an important component of the enterprise fund. The depreciation expense is low as the assets are nearly fully depreciated. A rate increase is critical to provide enough cash flow to replace the aging infrastructure. Grants are being sought to assist in the replacement of assets.

There is one debt retirement that is being charged to this fund. The 1998 bond has \$67,000 per year in amortization of the debt and interest. This amount comes from the current net income of the system. \$1.2 million is still outstanding on the debt and is redeemed in 2040. The balance, if any, from the net income needs to go toward new equipment. The City is currently seeking a grant for which a City match will be required, and funds should be available for the match.

**Downtown Redevelopment Fund**

The Downtown Redevelopment Fund receives an extra millage from a specified area covering the downtown. It is estimated \$51,000 per year will be collected with 40% of it being returned to Union County for their operating needs. It is anticipated to spend the accumulated fund balance for the

following purposes:

- 1. A new Community Redevelopment Plan which was last completed in 1996. \$15,000
  - 2. Community Center upgrade as this is the key meeting place in community. \$15,000
  - 3. Lake Shore Park Entrance Pillars to improve the appearance of the park and to memorialize the 125<sup>th</sup> anniversary of the City of Lake Butler. \$30,000
  - 4. Improvements to the downtown streetscape \$ 5,000
- \$65,000

Street  
Improvement  
Fund

Funds are set aside for street improvements. The money is used for local match to grants for the street infrastructure. A grant is being pursued to pave all the remaining unpaved streets in the City. The fund balance exceeds \$300,000 and no funds are projected to be added this fiscal year.

This is the first budget that will be submitted to the Government Finance Officers Association to be reviewed by three independent reviewers for the Distinguished Budget Award. It is completely different in format from the previous years. Hopefully, you and the Citizens will enjoy and find it informative. I want to thank the City Commission for their willingness to accept the best practices in budgeting. I would like to acknowledge Sara Owen, Director of Finance, for her assistance on this project as well the employees of the City of Lake Butler, small in numbers but large at heart, as they love their City. This document is clear, concise, and reflects the direction the City of Lake Butler will be taking in the next few years 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.

Respectfully

*Dale M. Walker*

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

City Manager



## 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, 125 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 close 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. Lake Butler will soon have a full-service restaurant, which they have not had in many years.



City of Lake Butler, Florida

**THE CITY ORGANIZATION**

**Annual Operating Budget for the period of October 1, 2018 through September 30, 2019**

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.

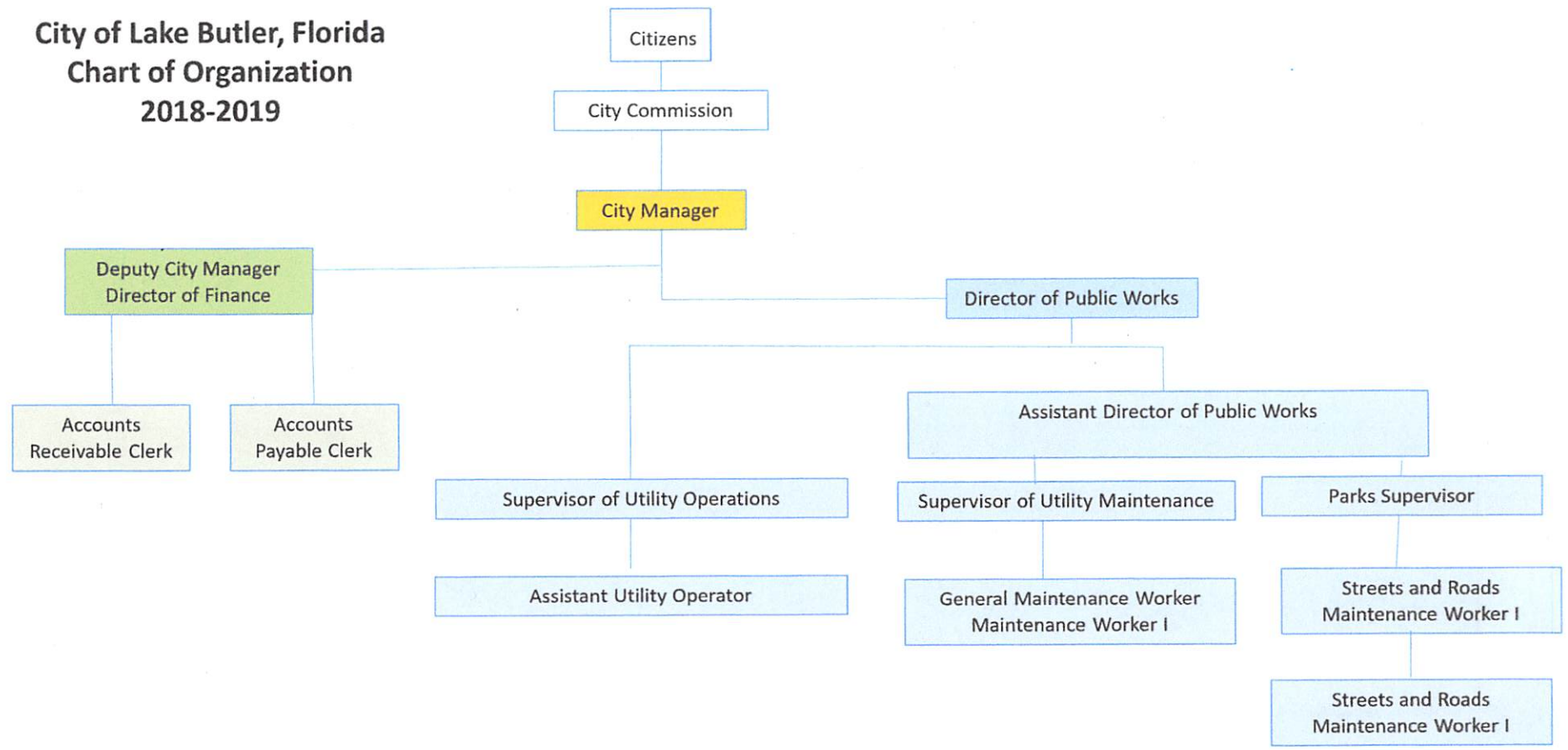
A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department for example parks and recreation are part of public works

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.



Public Works staff fixing a pavilion in the park

**City of Lake Butler, Florida  
Chart of Organization  
2018-2019**



Several prison crews supplement the field staff in all departments



## City of Lake Butler, Florida

### The Budget Process

#### Annual Budget for Fiscal Year 2018-2019

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.

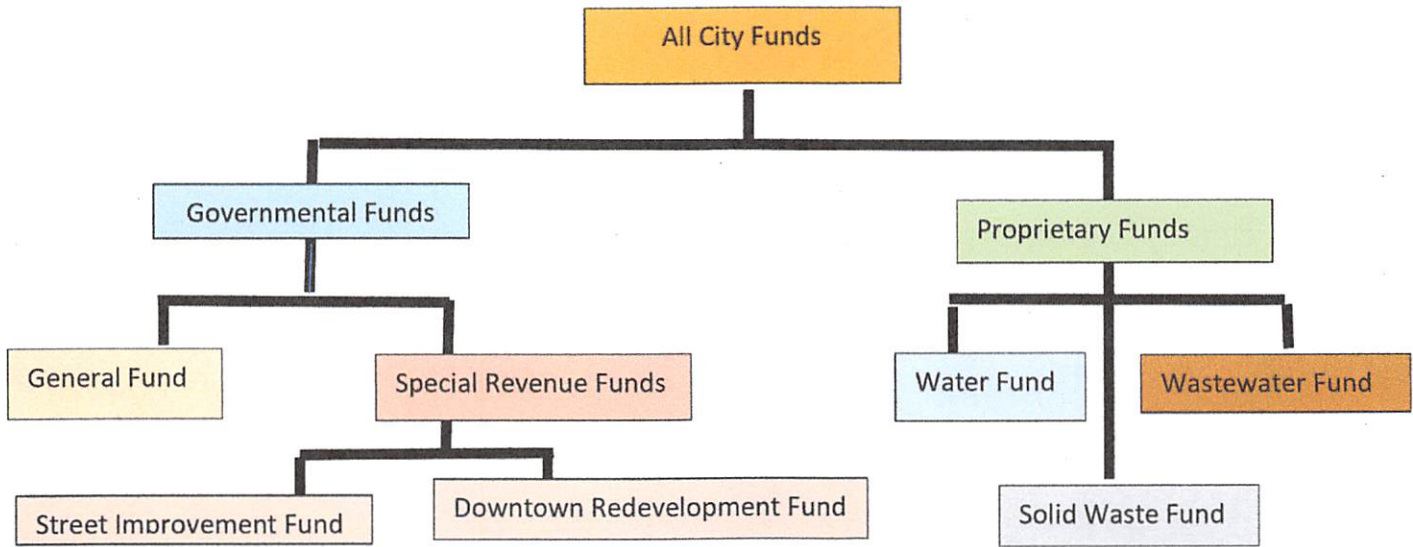
After adoption of the budget, the City Manager may transfer any appropriation balances between general classifications of expenditures within a Division or Department. The Commission may by resolution, transfer any unencumbered appropriations or portion thereof from one Division or Department to another. 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 2018-2019



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 budgetary basis of accounting and the GAAP basis of accounting are the same.



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**City of Lake Butler, Florida  
2018-2019  
Budget Overview**

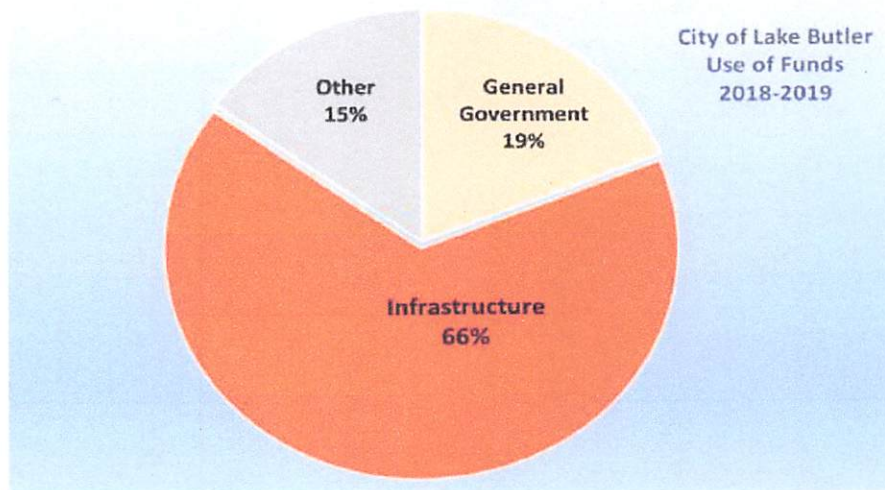
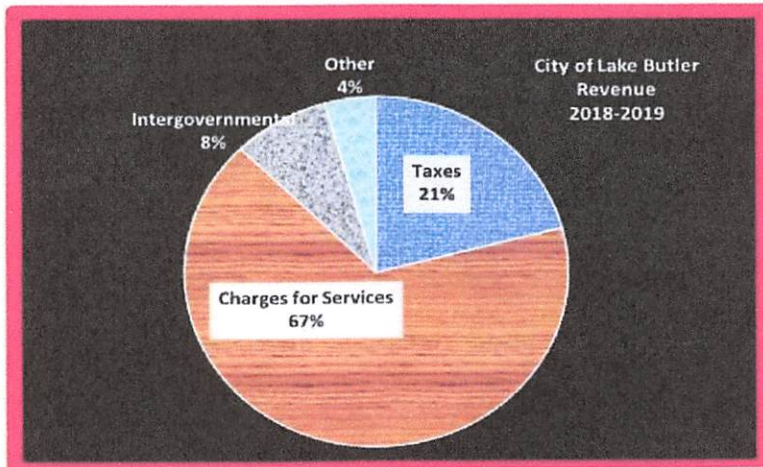
	Fund						Total
	<u>General</u>	<u>Water</u>	<u>Solid Waste</u>	<u>Waste Water</u>	<u>Downtown Redevelop</u>	<u>Street Imp.</u>	
<b>Revenue</b>							
Taxes	\$445,000						\$445,000
Liscenses/Permits	\$8,000						\$8,000
Intergovernmental	\$172,500						\$172,500
Charges for Services	\$77,000	\$352,100	\$190,000	\$743,800	\$51,000		\$1,413,900
Other	\$6,000	\$100		\$3,100	\$100	\$350	\$9,650
Rents	\$55,500						\$55,500
Transfers in	\$19,000						\$19,000
							\$0
<b>Total Revenue</b>	<b>\$783,000</b>	<b>\$352,200</b>	<b>\$190,000</b>	<b>\$746,900</b>	<b>\$51,100</b>	<b>\$350</b>	<b>\$2,123,550</b>
<b>General Government</b>							
Salaries and Fringes	\$71,500						\$71,500
Operating Expenditures	\$7,900						\$7,900
Capital Outlay	\$10,000						\$10,000
<b>Total</b>	<b>\$89,400</b>						<b>\$89,400</b>
<b>City Manager</b>							
Salaries and Fringes	\$114,300						\$114,300
Operating Expenditures	\$11,900						\$11,900
Capital Outlay	\$5,000						\$5,000
<b>Total</b>	<b>\$131,200</b>						<b>\$131,200</b>
<b>Finance</b>							
Salaries and Fringes	\$59,400						\$59,400
Operating Expenditures	\$63,800						\$63,800
Capital Outlay	\$15,000						\$15,000
<b>Total</b>	<b>\$138,200</b>						<b>\$138,200</b>
<b>Legal - Contractual</b>	<b>\$17,000</b>						<b>\$17,000</b>
<b>Code Enforcement</b>							
Salaries and Fringes	\$17,200						\$17,200
<b>Total</b>	<b>\$17,200</b>						<b>\$17,200</b>
<b>Planning and Zoning</b>	<b>\$6,000</b>						<b>\$6,000</b>
<b>Elections- Operating Exp</b>	<b>\$1,500</b>						<b>\$1,500</b>
<b>Total General Government</b>	<b>\$400,500</b>						<b>\$400,500</b>

**City of Lake Butler, Florida**  
**2018-2019**  
**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>	
<u>Public Safety</u>							
Salaries and Fringes	\$22,200						\$22,200
Operating Expenditures	\$84,200						\$84,200
Capital Outlay	\$5,000						\$5,000
Total	<u>\$111,400</u>						<u>\$111,400</u>
<u>Cemetery Capital Outlay</u>	\$2,000						\$2,000
<u>Streets and Roads</u>							
Salaries and Fringes	\$123,100	\$149,400	\$15,800	\$163,200			\$451,500
Operating Expenditures	\$127,600	\$148,500	\$135,000	\$416,400	\$25,500		\$853,000
Capital Outlay	\$3,500		\$32,000		\$60,000	\$25,000	\$120,500
Total	<u>\$254,200</u>	<u>\$297,900</u>	<u>\$182,800</u>	<u>\$579,600</u>	<u>\$85,500</u>	<u>\$25,000</u>	<u>\$1,425,000</u>
<u>Animal Control</u>							
Salaries and Fringes	\$4,700						\$4,700
Operating Expenditures	<u>\$2,300</u>						<u>\$2,300</u>
Total	\$7,000						<u>\$7,000</u>
<u>Mosquito Control</u>							
Contractual	\$4,200						\$4,200
Operating Expenditures	<u>\$2,000</u>						<u>\$2,000</u>
Total	\$6,200						<u>\$6,200</u>
<u>Parks and Recreation</u>							
Salaries and Fringes	\$41,600						\$41,600
Operating Expenditures	\$94,500						\$94,500
Capital Outlay	<u>\$26,000</u>						<u>\$26,000</u>
Total	<u>\$162,100</u>						<u>\$162,100</u>
Transfer Out		\$5,000		\$14,000			\$19,000
Total Expenditures	<u>\$943,400</u>	<u>\$302,900</u>	<u>\$182,800</u>	<u>\$593,600</u>	<u>\$85,500</u>	<u>\$25,000</u>	<u>\$2,133,200</u>
Net Revenue over Exp	<u>(\$160,400)</u>	<u>\$49,300</u>	<u>\$7,200</u>	<u>\$153,300</u>	<u>(\$34,400)</u>	<u>(\$24,650)</u>	<u>(\$9,650)</u>

City of Lake Butler, Florida  
 2018-2019  
**Budget Overview**

Fund						<u>Total</u>
<u>General</u>	<u>Water</u>	<u>Solid Waste</u>	<u>Waste Water</u>	<u>Downtown Redevelop</u>	<u>Street Imp.</u>	



The pie charts reflect that the largest portion of revenue for the City of Lake Butler is from Charges for Services such as water bills. The greatest expenditure category is for the streets and utility mains that make up the infrastructure.

# Budget-in-Brief

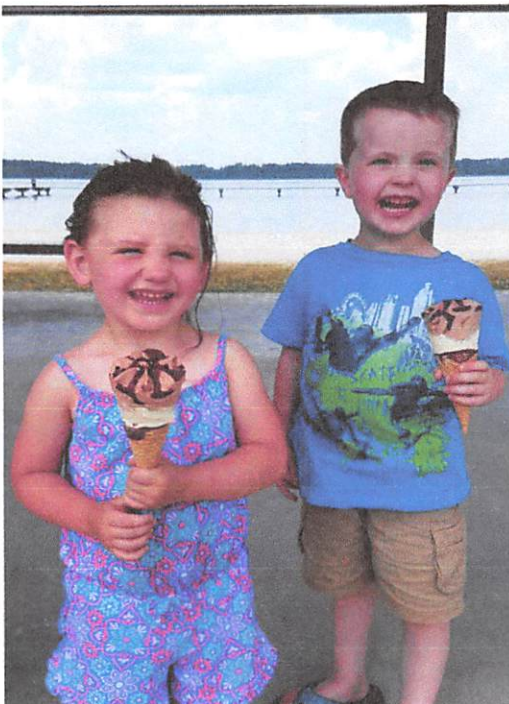
The budget for the City of Lake Butler is for a period covering October 1, 2018 through September 30, 2019. The highlights of the budget are as follows:

## Budget Summary

October 1, 2018- September 30, 2019

<u>Fund</u>	<u>Amount</u>
General Fund	\$943,400
Water Fund	\$352,200
Solid Waste Fund	\$190,000
Waste Water Fund	\$746,900
Downtown Redevelopment Fund	\$85,500
Street Improvement Fund	\$25,000
Total	<u><u>\$2,343,000</u></u>

The millage for the General Fund remains at 2.75 mills and reflects no increase. Fourteen employees are anticipated in this fiscal year which is an addition of one public works employee. A three percent increase in salaries are included. The Water and Waste Water Funds have a slight increase in rates plus moving from a flat usage to a tiered platform. Solid Waste does not have an increase but the contractual services ends in this fiscal year. Downtown Redevelopment Fund is designed to reduce the fund balance and use the prior year earnings to improve the downtown area. Street Improvement Fund has accumulated funds to be used as local match for street grants.



Children enjoying the summer at the Park with ice cream, the Lake, and a splash pad.

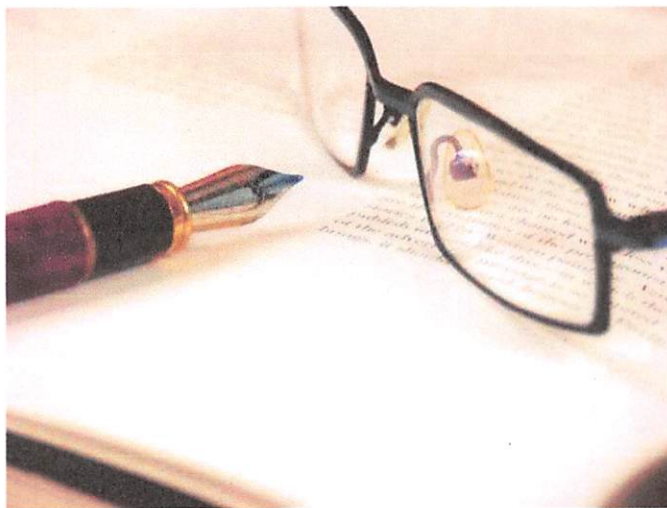
We are working to improve our community for the next generation



**City of Lake Butler**  
**Budget Calendar**  
**2018-2019**

2018

- |              |  |
|--------------|--|
| April 1      | Department Heads receive budget packets and discuss priorities   |
| May 1        | City Manager generates revenue projections   |
| June 15      | Begin creating first draft of budgets  |
| July 17      | Prepare the budget documents for presentation to Commission  |
| July 31      | Hold budget workshops at the Commissions discretion  |
| August 21    | The Administrative Budget is presented to the Commission and public hearing is held. Changes made, if any. |
| September 18 | City Commission approves budget  |
| October 1    | Fiscal year begins for the 2018-2019 annual operating budget   |



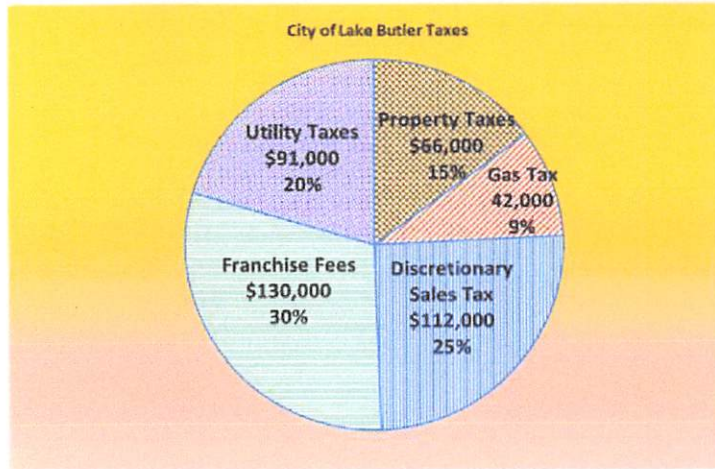


## General Fund

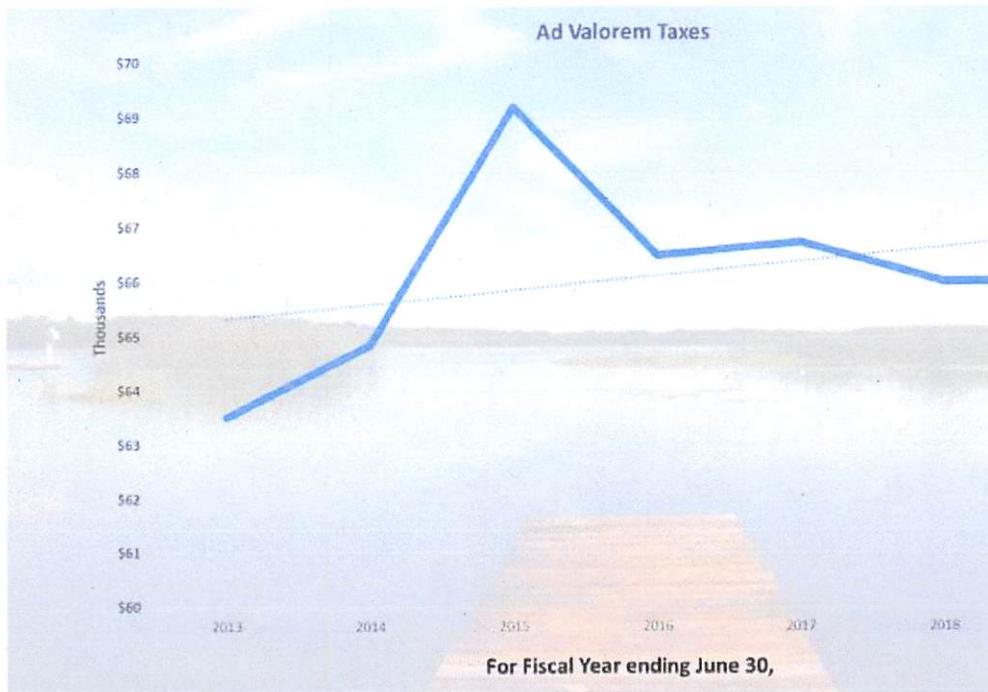
## General Fund

The City of Lake Butler General fund is the area where all the property taxes are received. This fund is being budgeted on a modified accrual basis consistent with the accounting records. Of the nearly 1,800 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. There is legislation at the State level, which if passed, will increase the threshold of property taxes thereby reducing the amount of taxes that can be levied.

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.



### Taxes

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.

**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>Revenues</u></b>					
<b>Taxes</b>					
Ad Valorem	\$66,484	\$66,726	\$66,000	\$80,721	\$66,000
<b>Sales and Use Taxes</b>					
Local Option gas tax	\$35,158	\$40,815	\$42,000	\$45,000	\$42,000
Discretionary sales tax	\$102,078	\$110,280	\$110,000	\$97,000	\$112,000
<b>Franchise fees</b>					
Electricity	\$129,132	\$132,953	\$133,000	\$138,000	\$134,000
<b>Utility Service taxes</b>					
Electricity	\$33,915	\$34,068	\$34,000	\$34,500	\$34,000
Gas	\$2,430	\$2,130	\$2,300	\$2,430	\$2,000
Communications	\$58,345	\$51,275	\$60,000	\$68,000	\$55,000
<b>Total Taxes</b>	<b>\$427,542</b>	<b>\$438,247</b>	<b>\$447,300</b>	<b>\$465,651</b>	<b>\$445,000</b>
<b>Licenses and permits</b>					
Occupational	\$10,011	\$5,049	\$7,700	\$9,000	\$7,000
Other	\$1,475	\$800	\$1,000	\$1,100	\$1,000
<b>Total Licenses/permits</b>	<b>\$11,486</b>	<b>\$5,849</b>	<b>\$8,700</b>	<b>\$10,100</b>	<b>\$8,000</b>
<b>Intergovernmental</b>					
<b>Federal PILOT</b>					
County Housing AUTH	\$8,499	\$10,568	\$6,500	\$6,500	\$6,000
<b>State Shared revenues</b>					
State revenue	\$60,720	\$64,717	\$60,500	\$60,500	\$65,000
Municipal Gas Tax	\$18,896	\$20,217	\$20,000	\$19,000	\$20,000
Mobile Home License	\$1,008	\$1,199	\$1,100	\$1,125	\$1,000
Alcoholic Beverage	\$1,269	\$352	\$1,000	\$1,000	\$500
Half-cent sales tax	\$47,716	\$50,678	\$48,000	\$53,900	\$50,000
Grants	\$30,144	\$110,193	\$0	\$0	\$30,000
<b>Total Intergovernmental</b>	<b>\$168,252</b>	<b>\$257,924</b>	<b>\$137,100</b>	<b>\$142,025</b>	<b>\$172,500</b>

# General Fund

## 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

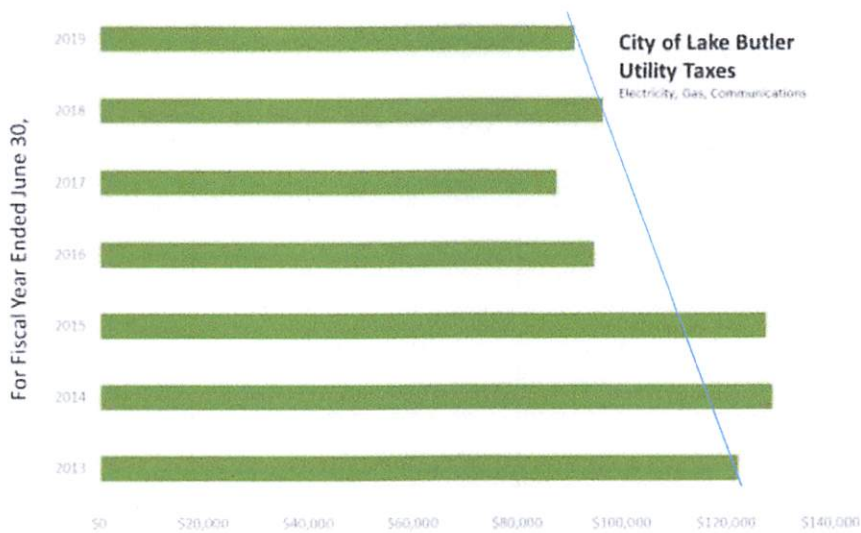
## Discretionary Sales Tax

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%.

## 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



**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b>Charges for Services</b>					
Fines- County Clerk	\$0	\$2,944	\$7,500	\$7,500	\$2,000
Restitution	\$0	\$0	\$100	\$100	\$0
Election fees	\$0	\$0	\$700	\$650	\$0
Mosquito Control	\$0	\$0	\$700	\$700	\$1,000
Cemetery Lot Sales	\$0	\$3,900	\$1,000	\$1,000	\$1,000
Street Maintenance	\$74,799	\$77,093	\$0	\$0	\$0
Greenspace	\$0	\$0	\$41,000	\$41,200	\$41,000
Traffic Signals	\$0	\$0	\$12,000	\$12,300	\$12,000
Highway Lighting	\$0	\$0	\$25,000	\$24,715	\$24,000
<b>Total Charges for Services</b>	<b>\$74,799</b>	<b>\$83,937</b>	<b>\$78,000</b>	<b>\$88,165</b>	<b>\$77,000</b>
<b>Other</b>					
Interest	\$731	\$558	\$700	\$650	\$1,000
Miscellaneous	\$0	\$19,476	\$1,000	\$1,000	\$0
Public Records Request	\$0	\$0	\$100	\$100	\$0
Training Reimbursment	\$0	\$0	\$100	\$100	\$0
Workers Comp Refund	\$0	\$0	\$2,700	\$2,666	\$0
League of Cities Reimb	\$0	\$0	\$3,800	\$3,850	\$4,000
Recycling- employees	\$0	\$0	\$500	\$500	\$1,000
July 4th donations	\$0	\$0	\$100	\$100	\$0
<b>Total Other</b>	<b>\$731</b>	<b>\$20,034</b>	<b>\$9,000</b>	<b>\$8,966</b>	<b>\$6,000</b>

## **General Fund**

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.

### **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.

### **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.

City of Lake Butler, Florida

Annual Budget

General Fund  
2018-2019

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b>Rents</b>					
Community Center	\$19,141	\$19,368	\$19,000	\$18,500	\$20,000
Other rentals	\$10,748	\$10,841	\$0	\$0	\$10,000
Special events	\$889	\$1,000	\$1,700	\$1,700	\$1,000
Contributions	\$600	\$0	\$0	\$0	\$0
Public Safety	\$400	\$0	\$0	\$0	\$0
Townsend Building	\$0	\$0	\$3,500	\$3,500	\$3,500
Townsend Office Lease	\$0	\$0	\$8,000	\$8,000	\$8,000
Other	\$10,338	\$0	\$5,000	\$5,000	\$1,000
<b>Total Rents</b>	<b>\$42,116</b>	<b>\$31,209</b>	<b>\$55,200</b>	<b>\$36,700</b>	<b>\$55,500</b>
<b>Other financing sources</b>					
Transfer in	\$100,000	\$0	\$0	\$0	\$0
FRDAP	\$0	\$0	\$0	\$7,903	\$0
Water	\$0	\$16,000	\$16,000	\$16,000	\$5,000
Wastewater	\$0	\$73,000	\$120,000	\$120,000	\$14,000
<b>Total Other Financing source</b>	<b>\$100,000</b>	<b>\$89,000</b>	<b>\$136,000</b>	<b>\$143,903</b>	<b>\$19,000</b>
<b>Total Revenues/Other Financing Sources</b>	<b>\$824,926</b>	<b>\$926,200</b>	<b>\$871,300</b>	<b>\$895,510</b>	<b>\$783,000</b>



# General Fund

## Transfer In

### Water Fund

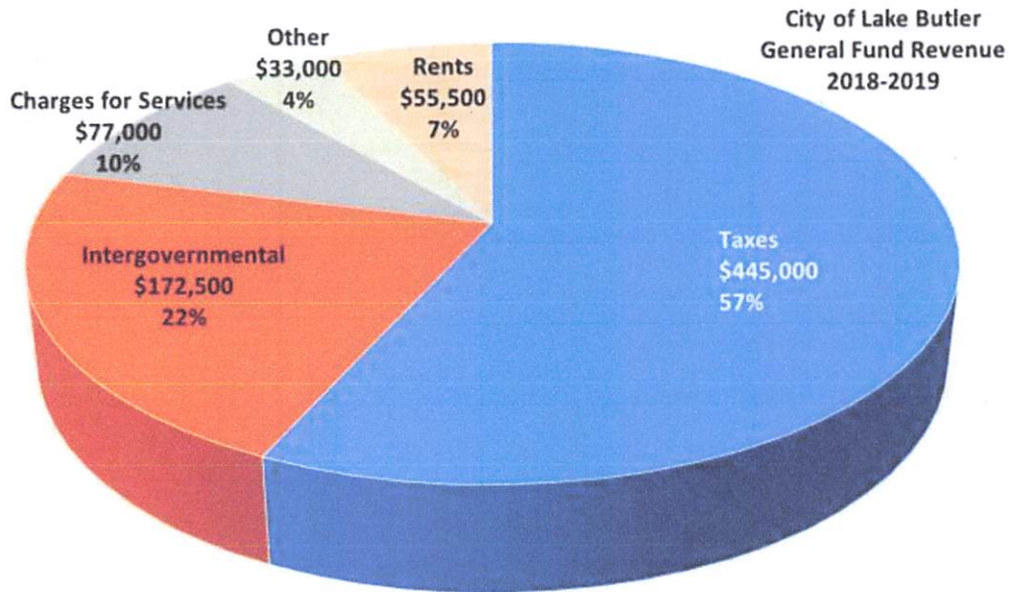
This amount is a payment in lieu of taxes and reflects the cost of doing business

Fixed Asset Value per audit schedule is \$1,544,653 x payment in lieu of taxes 2.75 mills = \$4,247

### Waste Water Fund

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

Fixed Asset Value per audit schedule is \$4,901,577 x payment in lieu of taxes 2.75 mills = \$13,479





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## General Fund

### Expenditures

#### City Commission

The Mayor has an annual salary of \$11,400; the Vice Mayor has an annual salary of \$11,000; the three Commissioners have an annual salary of \$10,700 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 40.14% of their gross pay. Travel and conferences are available through the Florida League of Cities.

A new proposed program is the Mayors Art Award. 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 and third place winners would receive a cash prize as well.

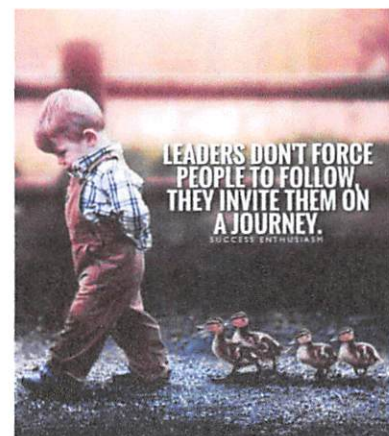
One Commission meeting per month is scheduled for the public. Occasionally, a special meeting will be called but they are at a minimum. Capital Outlay is for laptops to reduce the supply cost plus to increase efficiency.

#### Goals and Objectives – 2019

1. Tree City USA designation
2. Develop a mission statement
3. Create a vision statement
4. Explore a value statement
5. Review the solid waste contract
6. Review audit contract
7. Economic Development – hotel
8. Job Creation

#### Accomplishments - 2018

1. Secured a City Manager
2. Annexation of small parcels of land



**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>General Government</u></b>					
<b><u>City Commission</u></b>					
Personnel Services	\$72,205	\$70,023	\$0	\$0	\$0
Salaries	\$0	\$0	\$55,000	\$54,376	\$55,000
FICA	\$0	\$0	\$3,400	\$3,372	\$3,400
Medicare	\$0	\$0	\$800	\$789	\$800
Retirement	\$0	\$0	\$11,500	\$11,412	\$12,300
Workers Comp	\$0	\$0	\$500	\$429	\$0
<b>Total Salaries and Benefits</b>	<b>\$72,205</b>	<b>\$70,023</b>	<b>\$71,200</b>	<b>\$70,378</b>	<b>\$71,500</b>
Operating expenses	\$9,564	\$9,526	\$0	\$0	\$0
Travel	\$0	\$0	\$3,000	\$3,200	\$2,000
Conferences	\$0	\$0	\$2,500	\$2,500	\$2,000
Telephone	\$0	\$0	\$500	\$500	\$500
Office Supplies	\$0	\$0	\$100	\$100	\$200
Mayor Art Award	\$0	\$0	\$0	\$0	\$1,000
Dues and Publications	\$0	\$0	\$2,000	\$1,957	\$2,200
Capital Outlay	\$0	\$0	\$0	\$0	\$10,000
<b>Total Operating Expenses</b>	<b>\$9,564</b>	<b>\$9,526</b>	<b>\$8,100</b>	<b>\$8,257</b>	<b>\$17,900</b>
<b>Total City Commission</b>	<b>\$81,769</b>	<b>\$79,549</b>	<b>\$79,300</b>	<b>\$78,635</b>	<b>\$89,400</b>

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

## 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 \$6,500 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 24.06% 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, 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.

Capital Outlay consists of a laptop and/or a projector for various presentations needed for the office of City Manager.

### Goals -2019

1. Develop strategic plan
2. Obtain the Distinguished Budget award from Government Finance Officers Association
3. Obtain additional grants for the water and the waste water collection system
4. Develop a Comprehensive Annual Financial Report
5. Review internal policies and make them current
6. Improve the appearance of the community
7. Review and evaluate code enforcement

### Accomplishments – 2018

1. Created a five-year capital improvement budget
2. Updated the Personnel Policy, created the Cemetery Ordinance, created a new Mosquito Policy, and Fund Balance policy
3. Redesigned the monthly financial statements
4. Created a request for proposals for auditing firm and engineering firm
5. Bring two new restaurants to the community
6. Working with firm to bring high speed fiber to the City

### Leadership goals:

- Ability to communicate      Creativity in problem solving
- Generosity                              Consistency



**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	<u>Audited *</u>		<u>Projected</u>	<u>Budget</u>	
	<u>2016</u>	<u>2017</u>		<u>2018</u>	<u>2018</u>
<b><u>Expenditures</u></b>					
<b><u>City Manager</u></b>					
Personnel Services	\$103,583	\$103,358	\$0	\$0	\$0
Salaries	\$0	\$0	\$101,000	\$100,464	\$81,000
Health Insurance	\$0	\$0	\$7,800	\$7,840	\$6,500
FICA	\$0	\$0	\$6,800	\$6,715	\$5,100
Medicare	\$0	\$0	\$1,600	\$1,571	\$1,200
Retirement	\$0	\$0	\$16,000	\$15,845	\$19,500
Life Insurance	\$0	\$0	\$200	\$200	\$500
Workers Comp	\$0	\$0	\$500	\$575	\$500
<b>Total Salaries and Benefits</b>	<b>\$103,583</b>	<b>\$103,358</b>	<b>\$133,900</b>	<b>\$133,210</b>	<b>\$114,300</b>
Operating expenses	\$6,413	\$4,952	\$0	\$0	\$0
Travel	\$0	\$0	\$1,500	\$1,200	\$3,000
Conferences	\$0	\$0	\$1,200	\$1,100	\$3,000
Telephone	\$0	\$0	\$1,000	\$1,000	\$1,000
Auto Insurance	\$0	\$0	\$300	\$345	\$400
Drug Testing	\$0	\$0	\$50	\$50	\$0
Vehicle Supplies	\$0	\$0	\$400	\$400	\$500
Gas	\$0	\$0	\$800	\$1,000	\$1,000
Dues and Publications	\$0	\$0	\$1,000	\$1,000	\$3,000
Capital Outlay	\$0	\$0	\$0	\$0	\$5,000
<b>Total Operating Expenses</b>	<b>\$6,413</b>	<b>\$4,952</b>	<b>\$6,250</b>	<b>\$6,095</b>	<b>\$16,900</b>
<b>Total City Manager</b>	<b>\$109,996</b>	<b>\$108,310</b>	<b>\$140,150</b>	<b>\$139,305</b>	<b>\$131,200</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	100%	100%	95%	100%
Records- open records requests fulfilled within 3 days of request	100%	100%	100%	100%
Ordinances- signed, ditgitized, scaaned, and filed within one week of Commssion meeting	100%	100%	95%	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 \$6,500 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

The departmental budget is 19% higher than the previous year due to the capital outlay item and anticipated inflation for several areas such as insurance and supplies.

City of Lake Butler, Florida

Annual Budget

General Fund  
2018-2019

	Audited *		Projected	Budget	
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b><u>Expenditures</u></b>					
<b><u>Financial Services</u></b>					
Personnel services	\$53,543	\$55,601	\$0	\$0	\$0
Salaries	\$0	\$0	\$42,000	\$41,375	\$45,000
Health Insurance	\$0	\$0	\$6,500	\$6,500	\$6,500
FICA	\$0	\$0	\$3,000	\$2,993	\$2,800
Medicare	\$0	\$0	\$700	\$701	\$700
Retirement	\$0	\$0	\$3,500	\$3,526	\$3,700
Life Insurance	\$0	\$0	\$300	\$294	\$300
Workers Comp	\$0	\$0	\$400	\$435	\$400
<b>Total Salaries and Benefits</b>	<b>\$53,543</b>	<b>\$55,601</b>	<b>\$56,400</b>	<b>\$55,824</b>	<b>\$59,400</b>
<b>Operating expenses</b>	<b>\$44,175</b>	<b>\$54,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Web Master Services	\$0	\$0	\$2,500	\$2,500	\$3,000
Audit	\$0	\$0	\$5,200	\$5,200	\$6,000
Contracted Services - MIS	\$0	\$0	\$5,000	\$5,000	\$6,000
Contracted Services -Other	\$0	\$0	\$750	\$750	\$1,000
Travel	\$0	\$0	\$2,100	\$2,100	\$2,500
Conferences	\$0	\$0	\$1,600	\$1,600	\$2,500
Telephone	\$0	\$0	\$4,700	\$4,700	\$4,700
Telepone Cell	\$0	\$0	\$300	\$250	\$300
Postage	\$0	\$0	\$1,000	\$1,000	\$1,000
Postage Machine Lease	\$0	\$0	\$400	\$400	\$500
Utilities	\$0	\$0	\$8,500	\$8,500	\$9,000
Insurance-					
Liability	\$0	\$0	\$11,500	\$11,453	\$11,000
Property	\$0	\$0	\$900	\$855	\$1,000
Building	\$0	\$0	\$2,300	\$2,306	\$2,300
Bond Liability	\$0	\$0	\$400	\$432	\$400





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**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
Repairs and Maintenance	\$0	\$0	\$200	\$200	\$600
Fees and Penalties	\$0	\$0	\$50	\$50	\$0
Legal Advertising	\$0	\$0	\$1,500	\$1,500	\$1,500
Advertising	\$0	\$0	\$500	\$500	\$500
Miscellaneous	\$0	\$0	\$100	\$100	\$0
Drug Testing	\$0	\$0	\$50	\$50	\$0
Office Supplies	\$0	\$0	\$4,500	\$4,500	\$5,000
Operating Supplies	\$0	\$0	\$3,500	\$3,500	\$4,000
Dues and Publications	\$0	\$0	\$500	\$500	\$1,000
Capital Outlay	\$2,693	\$345	\$1,700	\$1,660	\$15,000
<b>Total Operating expenses</b>	<b>\$46,868</b>	<b>\$54,600</b>	<b>\$59,750</b>	<b>\$59,606</b>	<b>\$78,800</b>
<b>Total Financial Services</b>	<b>\$100,411</b>	<b>\$110,201</b>	<b>\$116,150</b>	<b>\$115,430</b>	<b>\$138,200</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%	90%	100%
Payroll- audit time cards prior to running payroll	100%	100%	100%	100%

## 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 Code Enforcement Board. This five - member board is a volunteer board and is made up of five members from the community.

### 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.



Impact of Hurricane Irma in 2017. Drainage and storm run off is important but when the rain falls more than the ground can absorb in the low areas in Florida flooding is bound to occur.

**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected	Budget	
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b><u>Legal</u></b>					
Contractual- City Attorney	\$13,950	\$13,650	\$16,000	\$16,000	\$17,000
Contractual- States Attorney	\$0	\$0	\$200	\$200	\$0
<b>Total Legal</b>	<b>\$13,950</b>	<b>\$13,650</b>	<b>\$16,200</b>	<b>\$16,200</b>	<b>\$17,000</b>
<b><u>Other</u></b>					
<b><u>Code Enforcement</u></b>					
Personnel services	\$15,510	\$0	\$0	\$0	\$0
Code enforcement					
Salaries	\$0	\$15,362	\$14,300	\$14,242	\$16,000
FICA	\$0	\$0	\$900	\$883	\$1,000
Medicare	\$0	\$0	\$200	\$207	\$200
<b>Total</b>	<b>\$15,510</b>	<b>\$15,362</b>	<b>\$15,400</b>	<b>\$15,332</b>	<b>\$17,200</b>
Operating expenses	\$8,019	\$8,815	\$0	\$0	\$0
<b>Total Code Enforcement</b>	<b>\$23,529</b>	<b>\$24,177</b>	<b>\$15,400</b>	<b>\$15,332</b>	<b>\$17,200</b>
<b><u>Planning and Zoning</u></b>					
Legal Fees	\$0	\$0	\$2,800	\$2,813	\$1,000
Expenses	\$0	\$343	\$7,600	\$7,600	\$4,000
Charter Codification	\$0	\$0	\$1,000	\$1,000	\$1,000
Advertising	\$0	\$0	\$500	\$500	\$0
<b>Total Planning and Zoning</b>	<b>\$0</b>	<b>\$343</b>	<b>\$11,900</b>	<b>\$11,913</b>	<b>\$6,000</b>
<b>Total Other</b>	<b>\$23,529</b>	<b>\$24,520</b>	<b>\$27,300</b>	<b>\$27,245</b>	<b>\$23,200</b>

## General Fund

### Elections

There are no planned elections in fiscal year 2019. A small amount is budgeted in-case there should be a special election.

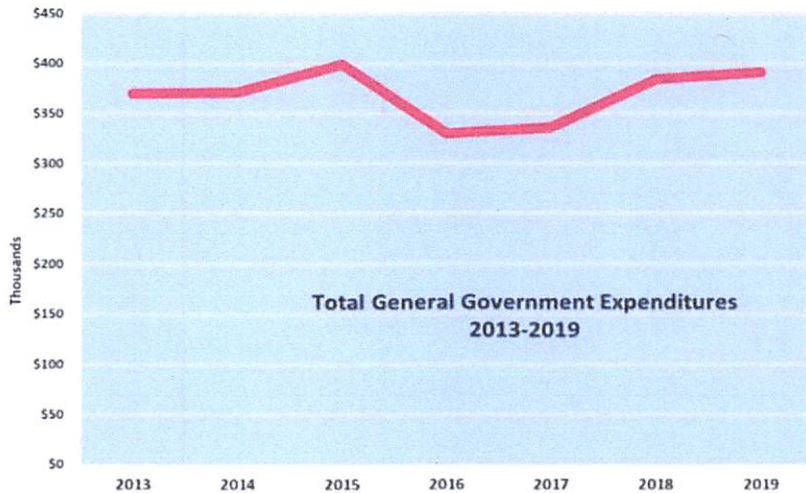


July 4<sup>th</sup> Celebration  
is a major event



General Fund  
2018-2019

	Audited *		Projected	Budget	
	2016	2017	2018	2018	2019
<u>Elections</u>					
Expenses	\$0	\$0	\$3,000	\$3,000	\$500
Advertising	\$0	\$0	\$1,000	\$1,000	\$500
Postage	\$0	\$0	\$1,000	\$1,000	\$500
<b>Total Elections</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$1,500</b>
<b>Total General Government</b>	<b>\$329,655</b>	<b>\$336,230</b>	<b>\$384,100</b>	<b>\$381,815</b>	<b>\$400,500</b>



For Fiscal Year End June 30,

## 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 fire department is currently located in a former City of Lake Butler fire station yet 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 new wooden fencing in the perimeter of the cemetery.



City of Lake Butler, Florida

Annual Budget

General Fund  
2018-2019

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>Expenditures</u></b>					
<b><u>Public Safety</u></b>					
<b><u>Law Enforcement- Contractual</u></b>					
Operating expenses	\$68,917	\$50,000	\$50,000	\$50,000	\$50,000
Union County Contribution	\$0	\$25,000	\$25,000	\$25,000	\$25,000
<b>Total Law Enforcement</b>	<b>\$68,917</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b><u>Fire</u></b>					
Personnel services	\$7,620	\$0	\$0	\$0	\$0
Operating expenses	\$13,444	\$9,841	\$0	\$0	\$0
Telephone	\$0	\$0	\$2,300	\$2,300	\$2,300
Utilities	\$0	\$0	\$2,000	\$2,000	\$2,200
Property Insurance	\$0	\$0	\$1,900	\$1,912	\$2,000
Vehicle Insurance	\$0	\$0	\$1,100	\$1,152	\$0
Repair and Maint - Building	\$0	\$0	\$500	\$500	\$0
Repair and Maint - Equip	\$0	\$0	\$4,000	\$4,000	\$2,000
Capital Outlay- Hydrants	\$0	\$0	\$0	\$0	\$5,000
<b>Total Fire</b>	<b>\$21,064</b>	<b>\$9,841</b>	<b>\$11,800</b>	<b>\$11,864</b>	<b>\$13,500</b>
<b><u>Other Public Safety</u></b>					
Personnel Services	\$18,739	\$17,658	\$0	\$0	\$0
<b>School Safety</b>					
Salaries	\$0	\$0	\$18,600	\$18,588	\$19,000
FICA	\$0	\$0	\$1,200	\$1,176	\$1,200
Medicare	\$0	\$0	\$300	\$276	\$300
Retirement	\$0	\$0	\$1,200	\$1,200	\$1,200
Workers Comp	\$0	\$0	\$500	\$509	\$500
<b>Total Personnel Services</b>	<b>\$18,739</b>	<b>\$17,658</b>	<b>\$21,800</b>	<b>\$21,749</b>	<b>\$22,200</b>

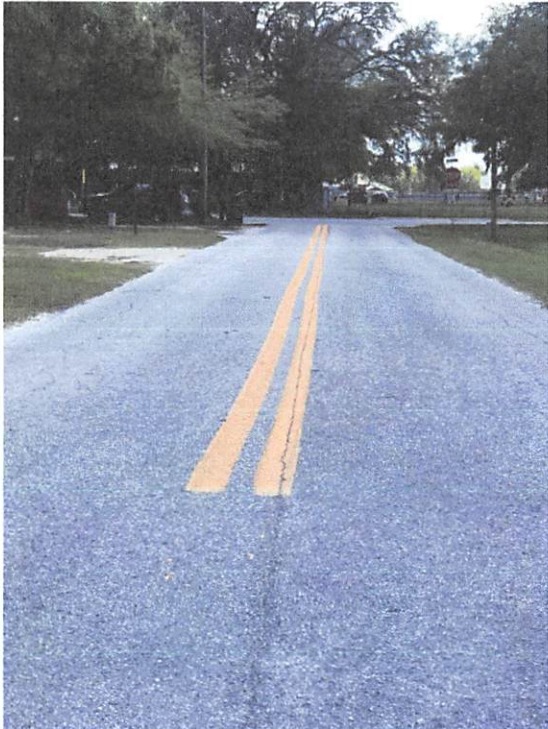


## General Fund

### Roads and Streets

This is the area of public works which maintains the miles of roadways in the city. Two full time employees work in this area. 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. Street lights and traffic signal electricity costs and other maintenance on state highways are reimbursed by the Florida Department of Transportation.

Capital Outlay consists of a chipper to be used on the fallen tree limbs.



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.

**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
Operating expenses	\$564	\$1,848	\$0	\$0	\$0
Drug Testing	\$0	\$0	\$200	\$200	\$200
Safety Supplies	\$0	\$0	\$500	\$468	\$500
<b>Total Operating Expenses</b>	<b>\$564</b>	<b>\$1,848</b>	<b>\$700</b>	<b>\$668</b>	<b>\$700</b>
<b>Total Other Public Safety</b>	<b>\$19,303</b>	<b>\$19,506</b>	<b>\$22,500</b>	<b>\$22,417</b>	<b>\$22,900</b>
<b>Total Public Safety</b>	<b>\$109,284</b>	<b>\$104,347</b>	<b>\$109,300</b>	<b>\$109,281</b>	<b>\$111,400</b>
<b><u>Expenditures</u></b>					
<b><u>Cemetery</u></b>					
Operating expenses	\$103	\$0	\$0	\$0	\$0
Cemetery - Mapping	\$0	\$0	\$2,000	\$2,000	\$0
Cemetery - Fencing	\$0	\$0	\$0	\$0	\$2,000
<b>Total Cemetery</b>	<b>\$103</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b><u>Roads and Streets</u></b>					
Personnel Services	\$80,491	\$89,357	\$0	\$0	\$0
Salaries	\$0	\$0	\$47,000	\$46,946	\$77,000
Health Insurance	\$0	\$0	\$13,000	\$13,000	\$13,000
Overtime	\$0	\$0	\$300	\$300	\$300
Part-Time	\$0	\$0	\$9,000	\$9,000	\$10,000
On Call	\$0	\$0	\$6,900	\$6,896	\$7,000
FICA	\$0	\$0	\$3,700	\$3,682	\$4,000
FICA - Part time	\$0	\$0	\$600	\$600	\$0
Medicare	\$0	\$0	\$900	\$862	\$900
Medicare- Part Time	\$0	\$0	\$200	\$129	\$0
Retirement	\$0	\$0	\$4,700	\$4,705	\$5,000
Life Insurance	\$0	\$0	\$600	\$588	\$600
Workers Comp	\$0	\$0	\$5,300	\$5,251	\$5,300
<b>Total Salaries and Benefits</b>	<b>\$80,491</b>	<b>\$89,357</b>	<b>\$92,200</b>	<b>\$91,959</b>	<b>\$123,100</b>

## General Fund

### Public Works

#### Accomplishments for 2018

1. No injuries of staff or inmates
2. Department of Corrections has no concerns with operation
3. Mapped sewer manholes
4. Mapped the current water meters and their locations
5. Installed water line on South East 2<sup>nd</sup> Road
6. Replaced new pumps and motors and a 12 inch water valve in spray field.

#### Goals for 2019

1. Fill vacant employee position
2. Patch turning radius and intersections
3. Clean up the field at the old wastewater treatment plant
4. Repair sidewalks
5. Improve the flow of water in the culverts
6. Replace old water meters with new wireless meters
7. Employee parking lot at public works garage.



**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>Expenditures</u></b>					
<b><u>Roads and Streets</u></b>					
Operating expenses	\$89,726	\$102,098	\$0	\$0	\$0
Professional Services	\$0	\$0	\$4,200	\$4,150	\$4,200
Conferences	\$0	\$0	\$150	\$150	\$500
Tree City USA	\$0	\$0	\$0	\$0	\$1,100
Telephone	\$0	\$0	\$600	\$550	\$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	\$1,900	\$1,820	\$2,000
Traffic Signals Repair	\$0	\$0	\$5,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$0	\$0	\$9,000	\$9,000	\$12,000
Drug Testing	\$0	\$0	\$20	\$50	\$0
Operating Supplies	\$0	\$0	\$20,000	\$20,000	\$22,000
Safety Supplies	\$0	\$0	\$1,500	\$1,500	\$2,000
Vehicle Supplies	\$0	\$0	\$6,000	\$6,000	\$7,000
Fuel	\$0	\$0	\$8,300	\$8,300	\$9,000
Uniforms	\$0	\$0	\$900	\$900	\$1,000
Shoe Allowance	\$0	\$0	\$200	\$200	\$200
Street Maintenance	\$0	\$0	\$5,000	\$5,000	\$6,000
Street Repair	\$0	\$0	\$1,500	\$1,500	\$3,000
Curb Repair	\$0	\$0	\$4,000	\$4,000	\$3,000
Capital Outlay	\$10,814	\$4,100	\$8,000	\$8,000	\$3,500
<b>Total Operating Supplies</b>	<b>\$100,540</b>	<b>\$106,198</b>	<b>\$125,270</b>	<b>\$125,120</b>	<b>\$131,100</b>
<b>Total Roads and Streets</b>	<b>\$181,031</b>	<b>\$195,555</b>	<b>\$217,470</b>	<b>\$217,079</b>	<b>\$254,200</b>

## General Fund

### Human Services

#### Animal Control

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

	2016	2017	2018
Jan	2	3	1
Feb	3	3	3
Mar	3	2	3
Apr	2	2	2
May	3	2	5
June	2	4	
Jul	3	3	
Aug	3	4	
Sept	1	4	
Oct	2	3	
Nov	3	3	
Dec	4	3	
Total	31	36	



**In 2016 an average of 2.58 animals were captured per month**

**In 2017 an average of 3 animals per month were received.**

**In 2018 an average of 2.8 animals were dealt with on a monthly basis, which brings the 2 ½ years of activity to an average of 2.8 animals per month. The average monthly cost for animal control is \$583 per month or an average of \$208 per animal taken care of each month.**

#### 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.

**City of Lake Butler, Florida**

**Annual Budget**

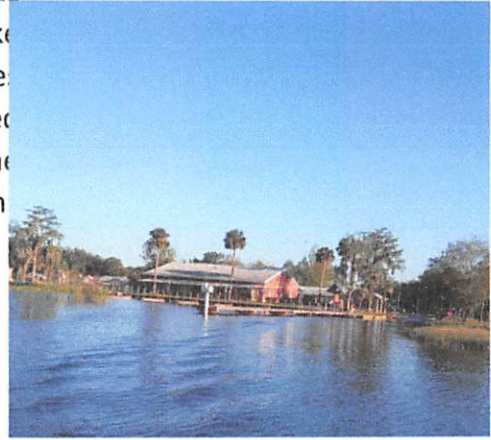
**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>Expenditures</u></b>					
<b><u>Animal Control</u></b>					
Personnel services	\$4,198	\$4,209	\$0	\$0	\$0
Salary	\$0	\$0	\$3,700	\$3,652	\$4,000
FICA, Health Care	\$0	\$0	\$300	\$227	\$300
Medicare	\$0	\$0	\$50	\$53	\$100
Retirement	\$0	\$0	\$300	\$275	\$300
<b>Total Personnel Services</b>	<b>\$4,198</b>	<b>\$4,209</b>	<b>\$4,350</b>	<b>\$4,207</b>	<b>\$4,700</b>
Operating expenses	\$2,382	\$1,692	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$100	\$150	\$100
Insurance	\$0	\$0	\$300	\$347	\$300
Repair and Maintenance	\$0	\$0	\$100	\$100	\$100
Operating Supplies	\$0	\$0	\$200	\$250	\$300
Vehicle Supplies	\$0	\$0	\$500	\$450	\$500
Fuel	\$0	\$0	\$1,200	\$1,200	\$1,000
<b>Total Operating Expenses</b>	<b>\$2,382</b>	<b>\$1,692</b>	<b>\$2,400</b>	<b>\$2,497</b>	<b>\$2,300</b>
<b>Total Animal Control</b>	<b>\$6,580</b>	<b>\$5,901</b>	<b>\$6,750</b>	<b>\$6,704</b>	<b>\$7,000</b>
<b><u>Mosquito control</u></b>					
Operating expenses	\$4,319	\$4,721	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$4,200	\$4,200	\$4,200
Insurance	\$0	\$0	\$400	\$347	\$400
Operating Supplies	\$0	\$0	\$1,600	\$1,550	\$1,600
<b>Total Mosquito Control</b>	<b>\$4,319</b>	<b>\$4,721</b>	<b>\$6,200</b>	<b>\$6,097</b>	<b>\$6,200</b>
<b>Total Other Services</b>	<b>\$10,899</b>	<b>\$10,622</b>	<b>\$12,950</b>	<b>\$12,801</b>	<b>\$13,200</b>

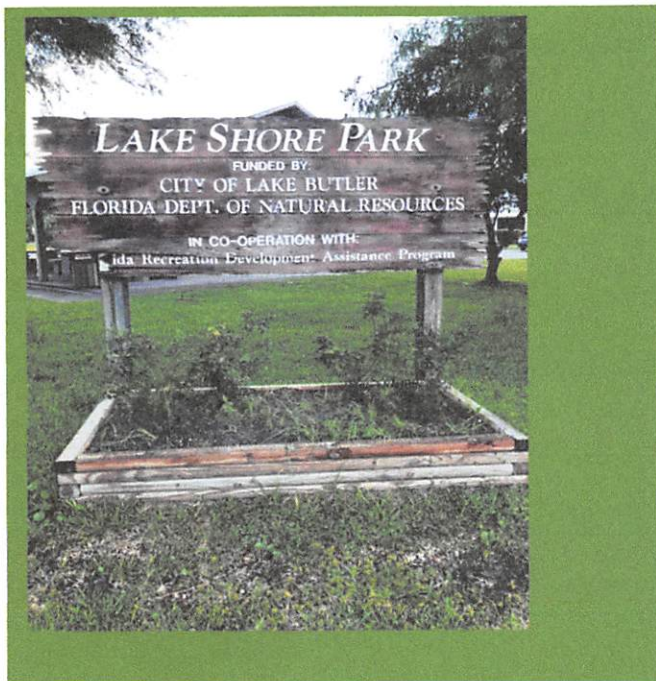
## General Fund

### 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. 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. The Capital Outlay is for entrance sign into the City.



The City of Lake Butler also has a re-created Union Depot that is in a park like area but is not being used. There is no air conditioning in the building, but it could be used as a restaurant or business rental by the City once the air conditioning is installed. A potential renter is interested if the City will install the air and provide necessary utilities.



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.

**City of Lake Butler, Florida**

**Annual Budget**

**General Fund  
2018-2019**

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
<b><u>Expenditures</u></b>					
<b><u>Parks and Recreation</u></b>					
Personnel services	\$37,280	\$40,936	\$0	\$0	
Salaries	\$0	\$0	\$23,000	\$22,563	\$26,000
Overtime	\$0	\$0	\$200	\$190	\$200
On call pay	\$0	\$0	\$3,100	\$3,090	\$3,000
Health Insurance	\$0	\$0	\$6,500	\$6,500	\$6,500
FICA	\$0	\$0	\$2,000	\$2,006	\$1,700
Medicare	\$0	\$0	\$500	\$469	\$400
Retirement	\$0	\$0	\$2,600	\$2,562	\$2,200
Life Insurance	\$0	\$0	\$300	\$294	\$300
Workers Comp	\$0	\$0	\$1,300	\$1,276	\$1,300
<b>Total Salaries and Benefits</b>	<b>\$37,280</b>	<b>\$40,936</b>	<b>\$39,500</b>	<b>\$38,950</b>	<b>\$41,600</b>
<b>Operating expenses</b>	<b>\$89,384</b>	<b>\$67,111</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Contractual Services-Cleaning	\$0	\$0	\$5,400	\$5,400	\$5,400
Contractual Services-Security	\$0	\$0	\$2,000	\$2,000	\$2,000
Land Lease	\$0	\$0	\$600	\$600	\$0
Travel	\$0	\$0	\$100	\$50	\$100
Training	\$0	\$0	\$200	\$245	\$200
Telephone - Townsend	\$0	\$0	\$200	\$275	\$200
Telephone	\$0	\$0	\$700	\$700	\$700
Utilities - parks	\$0	\$0	\$4,000	\$4,000	\$4,200
Utilities - community center	\$0	\$0	\$9,000	\$9,000	\$9,200
Utilities - Townsend	\$0	\$0	\$4,000	\$4,000	\$4,200
Utilities - Splash Park	\$0	\$0	\$1,900	\$1,900	\$2,500
Insurance-Community Center	\$0	\$0	\$2,800	\$2,757	\$3,000
Insurance-Townsend	\$0	\$0	\$2,300	\$2,308	\$2,300
Insurance - Union Depot	\$0	\$0	\$1,100	\$1,100	\$1,100
Insurance -Auto	\$0	\$0	\$400	\$347	\$400
Repairs -Parks	\$0	\$0	\$6,000	\$6,000	\$8,000



## General Fund



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.

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.



City of Lake Butler, Florida

Annual Budget

General Fund  
2018-2019

	Audited *		Projected	Budget	
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b><u>Expenditures</u></b>					
<b><u>Parks and Recreation</u></b>					
Repairs - Community Center	\$0	\$0	\$2,000	\$2,000	\$3,000
Repairs - Townsend	\$0	\$0	\$5,500	\$5,500	\$1,000
Repairs - Splash Park	\$0	\$0	\$2,800	\$2,800	\$3,000
Repairs - City Hall	\$0	\$0	\$500	\$500	\$2,000
Eastside Park - FRDAP	\$0	\$10,647	\$7,900	\$7,903	\$2,000
County Property Tax	\$0	\$0	\$300	\$265	\$300
Miscellaneous	\$0	\$0	\$300	\$350	\$0
Drug Test	\$0	\$0	\$50	\$50	\$0
Operating Supplies	\$0	\$0	\$8,500	\$8,500	\$9,000
Movies in the Park	\$0	\$0	\$1,000	\$1,000	\$1,200
Chlorine supplies Splash Park	\$0	\$0	\$3,500	\$3,500	\$4,000
Health certification	\$0	\$0	\$100	\$125	\$100
Vehicle supplies	\$0	\$0	\$300	\$300	\$500
Fuel	\$0	\$0	\$1,500	\$1,500	\$1,500
Uniforms	\$0	\$0	\$500	\$425	\$500
Shoe Allowance	\$0	\$0	\$100	\$100	\$100
Lake Weed Control	\$0	\$0	\$500	\$500	\$600
Capital Outlay- Westside	\$0	\$0	\$500	\$500	\$0
Capital Outlay- Lakeside	\$0	\$0	\$2,500	\$2,500	\$0
Capital Outlay- Eastside	\$0	\$0	\$500	\$500	\$0
Dues- FL task force	\$0	\$0	\$1,000	\$1,000	\$1,000

City of Lake Butler, Florida

Annual Budget

General Fund  
2018-2019

	Audited *		Projected	Budget	
	2016	2017	2018	2018	2019
July 4th festival	\$0	\$0	\$2,600	\$2,600	\$3,000
Christmas festival	\$0	\$0	\$6,600	\$6,600	\$5,000
Employee appreciation	\$0	\$0	\$3,000	\$3,000	\$3,000
Recycling	\$0	\$0	\$600	\$600	\$600
Training- NEFLC	\$0	\$0	\$4,600	\$4,600	\$4,600
Historical Society	\$0	\$0	\$0	\$0	\$5,000
Capital Outlay	\$40,794	\$105,382	\$0	\$0	\$26,000
<b>Total Operating Expenses</b>	<b>\$130,178</b>	<b>\$183,140</b>	<b>\$97,950</b>	<b>\$97,900</b>	<b>\$120,500</b>
<b>Total Culture and Recreation</b>	<b>\$167,458</b>	<b>\$224,076</b>	<b>\$137,450</b>	<b>\$136,850</b>	<b>\$162,100</b>

<u>Performance Measurements</u>	<u>Completed</u>			<u>Target</u>
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

City of Lake Butler, Florida

Annual Budget

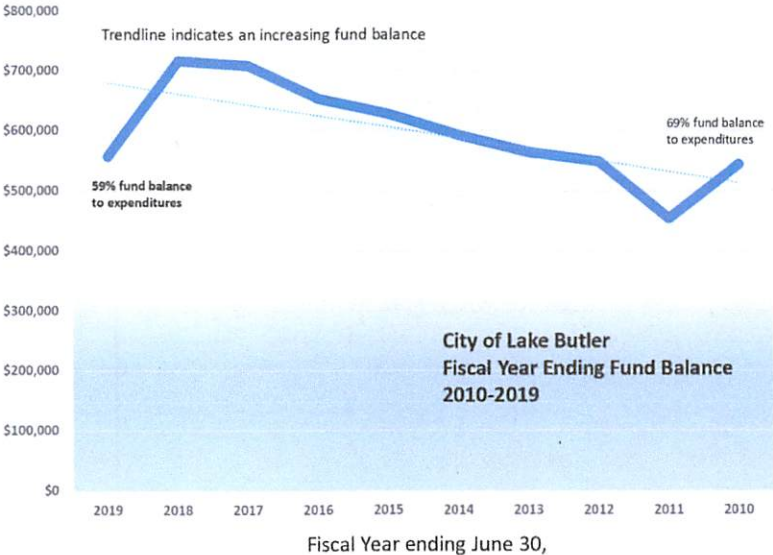
General Fund  
2018-2019

	Audited *		Projected 2018	Budget	
	2016	2017		2018	2019
Total Expenditures	\$798,430	\$870,830	\$863,270	\$859,826	\$943,400
<u>Other financing sources</u>					
Transfer out	\$1,330	\$0	\$0	\$0	\$0
Streets and Roads	\$0	\$0	\$0	\$20,000	\$0
Total Other financing	\$1,330	\$0	\$0	\$20,000	\$0
<b>Total Expenditures/Other</b>	<b>\$799,760</b>	<b>\$870,830</b>	<b>\$863,270</b>	<b>\$879,826</b>	<b>\$943,400</b>
Net Change in Fund Balance	\$25,166	\$55,370	\$8,030	\$15,684	(\$160,400)
Fund Balance					
Beginning of Year	\$628,037	\$653,202	\$708,572	\$708,572	\$716,602
End of Year	\$653,203	\$708,572	\$716,602	\$724,256	\$556,202

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



# General Fund



The appropriate level of the fund balance in the General is calculated as a percentage of the operating expenses. The General Fund balance as a ratio to the expenditures is currently in very good shape. 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. In fiscal year 2019, the excess of expenditures over revenue is primarily due from a change in the calculation of how the transfer should be funded. The transfer is calculated on the historical cost of the systems times the tax rate and it was significantly less than previous years calculation. The utility systems can not afford to contribute excess funds in 2019 to the General Fund. Water and Waste Water funds have assets in need of repair and replacement. The projected fund balance is over 59% in relation to the operating expenses for 2019 and is similar to the percentage ten years ago in 2010.



## 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 have 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. Currently Lake Butler, the rates are flat, and all users pay the same regardless of the volume. Lake Butler water rates are far below the other communities of our size. If there is no rate increase the Water Fund will most likely be bankrupt in the next fiscal year. The water rate comparisons are included along with the recommended increase. The average base rate of five similar sized cities is \$15.76. Lake Butler current base rate is \$11.50. The recommendation is to increase the base rate to \$12.00 or a 4% increase.

The average residential consumption is 5,089 gallons per month. The current rate is \$1.90 per thousand gallons per month or \$9.67 per customer using the average consumption of water. On the tiered system the rate would be \$2,25 per thousand gallons per month or \$11.45 per customer using the average consumption of water. This is an increase of \$0.06 per day. 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 here and in need of 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. A long-term agreement exists whereby the City agrees to provide water supply for a minimum of twenty years.



## Water Fund

Water Rates	Lake		Cresenct	Polk	Oak	
	<u>Butler</u>	<u>Atlantis</u>	<u>City</u>	<u>City</u>	<u>Hill</u>	<u>Havermill</u>
Base Rate	\$11.50	\$12.50	19.46	17.09	20.31	13.69
0-1000	\$0.00	\$2.28	\$0.00	\$2.62	\$3.94	1.38
1001-2000	\$0.00	\$2.28	\$0.00	\$2.62	\$3.94	1.38
2001-3000	\$0.00	\$2.28	\$0.00	\$2.62	\$3.94	1.38
3001-4000	\$1.90	\$2.28	\$2.16	\$2.62	\$3.94	1.38
4001-5000	\$1.90	\$2.28	\$2.16	\$2.62	\$3.94	3.05
5001-6000	\$1.90	\$2.28	\$2.70	\$2.62	\$4.85	3.05
6001-7000	\$1.90	\$2.28	\$2.70	\$5.23	\$4.85	3.05
7001-8000	\$1.90	\$2.28	\$2.70	\$5.23	\$4.85	3.05
8001-9000	\$1.90	\$2.28	\$2.70	\$5.23	\$4.85	3.05
9001-10000	\$1.90	\$2.28	\$3.24	\$5.23	\$4.85	3.05
10001-11000	\$1.90	\$2.28	\$3.24	\$5.23	\$5.01	7.69
110001-12000	\$1.90	\$2.28	\$3.24	\$5.23	\$5.01	7.69
12001-13000	\$1.90	\$2.28	\$3.24	\$9.15	\$5.01	7.69
13001-14000	\$1.90	\$2.28	\$3.24	\$9.15	\$5.01	7.69
14001-15000	\$1.90	\$2.28	\$3.79	\$9.15	\$5.01	7.69
15001-16000	\$1.90	\$2.28	\$3.79	\$9.15	\$5.53	7.69
16001-18000	\$1.90	\$2.28	\$3.79	\$9.15	\$5.53	7.69
18001-20000	\$1.90	\$2.28	\$3.79	\$14.63	\$5.53	7.69
20001-25000	\$1.90	\$2.28	\$4.32	\$14.63	\$11.93	7.69
25001-up	\$1.90	\$2.28	\$4.32	\$14.63	\$11.93	9.56



## Water Fund

### Water Rates

	<u>Lake Butler</u>	<u>Atlantis</u>	<u>Crescent City</u>	<u>Polk City</u>	<u>Oak Hill</u>	<u>Haverhill</u>
Average Base Rate			\$15.76			
Lake Butler Recommended base rate increase 4%				\$12.00		

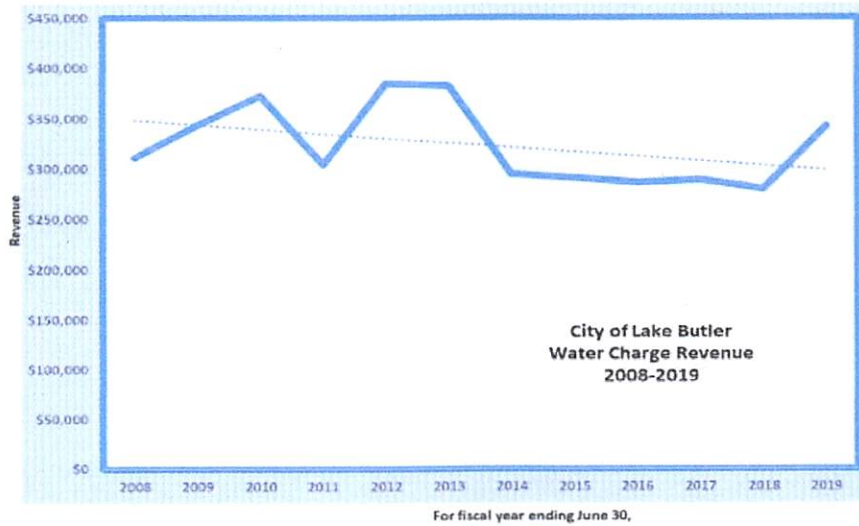
The base rate is a function of the debt, divided by the number of customers, plus the number of gallons included in the base rate times the cost per 1,000 gallons. The per 1,000 gallons rates are a function of operational costs that include, operating expenses, transfers out, and depreciation. System sustainability is the focus.

Recommended tiers for Lake Butler			Currently	
<u>gallons</u>	<u>per 1,000</u>		<u>gallons</u>	<u>per 1,000</u>
0-2000	\$0.00	Encourage the low user - elderly	0-3,000	0.00
2001-5000	\$2.02	Begin graduated steps	3,001-up	1.90
5001-10000	\$2.25			
10001-15000	\$2.50			
15001-20000	\$2.75			
20001-25000	\$2.90			
25001-up	\$3.00	large users should absorb more of the variable costs		

Currently the City of Lake Butler has 629 residential customers and 100 commercial accounts. Average residential consumption is 5,089 gallons x \$2.25 proposed rate equals \$11.45 or \$1.78 per month or less than six cents per day. Currently the average residential consumption is 5,089 gallons x \$1.90 current rates = \$9.67

**Water Fund**

	Audited*		Projected <u>2018</u>	Budget <u>2018</u>	Budget <u>2019</u>
	<u>2016</u>	<u>2017</u>			
<b>Revenues</b>					
<b>Charges</b>					
Water Use	\$285,991	\$289,110	\$280,000	\$284,500	\$342,000
Tap Fees	\$8,518	\$21,378	\$2,000	\$1,500	\$3,000
Service Restoration Charge	\$0	\$0	\$7,000	\$8,500	\$7,000
Non-sufficient check fee	\$0	\$0	\$100	\$175	\$100
<b>Total Charges</b>	<b>\$294,509</b>	<b>\$310,488</b>	<b>\$289,100</b>	<b>\$294,675</b>	<b>\$352,100</b>
<b>Other</b>					
Interest Earned	\$618	\$0	\$400	\$425	\$100
Miscellaneous	\$9,812	\$5,129	\$100	\$80	\$0
Extended Water Lines	\$0	\$0	\$0	\$12,106	\$0
<b>Total Other</b>	<b>\$10,430</b>	<b>\$5,129</b>	<b>\$500</b>	<b>\$12,611</b>	<b>\$100</b>
<b>Total Revenues</b>	<b>\$304,939</b>	<b>\$315,617</b>	<b>\$289,600</b>	<b>\$307,286</b>	<b>\$352,200</b>



## Water Fund

### Personal Services

Salaries center around two distinct activities – administration and operations. One third of the salaries of the cashier and fiscal assistant are assigned to this line item. Operations include part of salaries of staff that operate the system

Administration		Operations	
Fiscal Assistant	\$7,200	Director of Public Works	\$23,000
Cashier	\$8,800	Procurement	\$15,500
Total	\$16,000	Maintenance	\$14,500
		Operator I	\$15,000
		Operator II	\$19,000
		Total	\$87,000

### Health Insurance

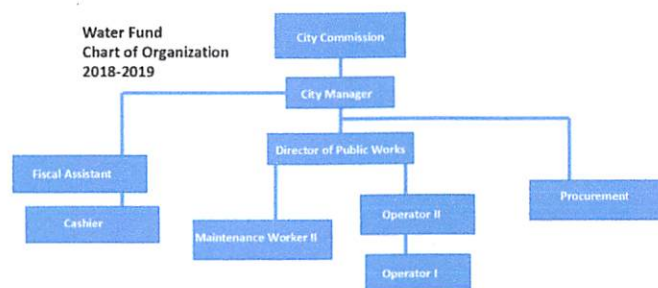
The City of Lake Butler provides a flat \$6,500 per employee to each of the employees for their health insurance. This is designed to cover themselves and their family. It is up to the employee to furnish their own health insurance with the money.

$\$6,500 \times 2 = \$13,000$ -time  $\frac{1}{3}$  equal \$3,900

$\$6,500 \times 5 = \$32,500$  times  $\frac{1}{2}$  equals \$16,250

### Retirement

The City employees belong to the Florida Retirement System. The employer contribution is 8.26% and the employees contribute 3% of their salary.



## Water Fund

	Audited*		Projected <u>2018</u>	Budget <u>2018</u>	Budget <u>2019</u>
	<u>2016</u>	<u>2017</u>			
<b>Expenditures</b>					
Personal Services	\$149,849	\$161,477	\$0	\$0	\$0
Salaries	\$0	\$0	\$135,000	\$107,264	\$0
Salaries - Administration	\$0	\$0	\$0	\$0	\$16,000
Salaries - Operation	\$0	\$0	\$0	\$0	\$87,000
Overtime	\$0	\$0	\$1,000	\$26,000	\$2,000
On Call	\$0	\$0	\$3,000	\$550	\$2,000
Health Insurance	\$0	\$0	\$4,500	\$4,500	\$21,000
FICA	\$0	\$0	\$8,400	\$8,576	\$6,400
Medicare	\$0	\$0	\$2,200	\$2,006	\$2,000
Retirement	\$0	\$0	\$10,500	\$10,955	\$9,000
Life Insurance	\$0	\$0	\$1,200	\$1,176	\$2,000
Workers Comp	\$0	\$0	\$2,500	\$2,468	\$2,000
Total Personal Services	\$149,849	\$161,477	\$168,300	\$163,495	\$149,400
Operating Expenses	\$174,551	\$194,470	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$500	\$500	\$500
Contractual Generators	\$0	\$0	\$1,500	\$1,500	\$2,000
Environmental Assessment	\$0	\$0	\$8,000	\$8,500	\$9,000
Audit	\$0	\$0	\$5,500	\$5,200	\$6,000
Contractual Security	\$0	\$0	\$500	\$500	\$1,000
Travel	\$0	\$0	\$50	\$50	\$100
Training	\$0	\$0	\$400	\$400	\$600
Telephone	\$0	\$0	\$3,000	\$3,000	\$3,000
Telephone- employee	\$0	\$0	\$500	\$550	\$600
Postage	\$0	\$0	\$2,500	\$3,000	\$3,000
Electricity -					
Utility Building	\$0	\$0	\$400	\$400	\$1,000
Water Plant	\$0	\$0	\$25,000	\$24,000	\$30,000
Insurance					
Liability I	\$0	\$0	\$9,000	\$11,453	\$12,000
Property	\$0	\$0	\$900	\$855	\$1,000
Water Property	\$0	\$0	\$3,000	\$2,576	\$4,000
Auto	\$0	\$0	\$1,200	\$1,199	\$2,000

## **Water Fund**

### Retirement

The City employees belong to the Florida Retirement System. The employer contribution is 8.26% and the employees contribute 3% of their salary.

### Contractual Generators

Because of major storms, the use of rental generators at the water plant to ensure continual flow of water.

### Environmental Assessment

Impact of water system on the environment which should be done periodically and used for securing grants.

### Maintenance

As the fixed assets are becoming fully depreciated, the maintenance of the equipment is increasing. At 97% depreciated, the assets of the system need replacement. Grants are being sought to obtain new meters and collection system.

### 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.



## Water Fund

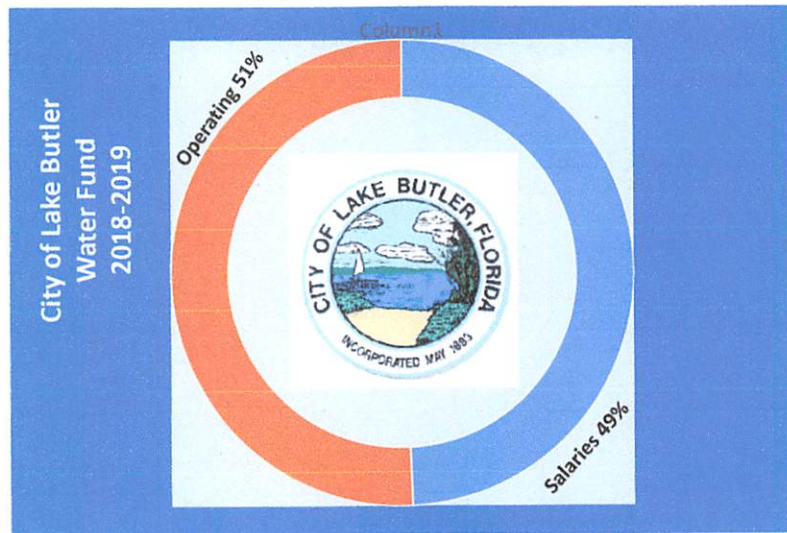
	Audited*		Projected <u>2018</u>	Budget <u>2018</u>	Budget <u>2019</u>
	<u>2016</u>	<u>2017</u>			
Maintenance					
Building	\$0	\$0	\$200	\$1,250	\$2,000
Equipment	\$0	\$0	\$9,000	\$10,000	\$15,000
Water Lines	\$0	\$0	\$2,000	\$2,000	\$5,000
Water Tower	\$0	\$0	\$9,400	\$9,368	\$9,500
Legal Ads	\$0	\$0	\$500	\$669	\$1,000
Drug Testing	\$0	\$0	\$200	\$200	\$100
Operating Supplies	\$0	\$0	\$9,000	\$10,000	\$12,000
Extended water lines	\$0	\$0	\$12,500	\$12,106	\$0
Chlorine Supplies	\$0	\$0	\$2,000	\$2,000	\$3,000
Vehicle Supplies	\$0	\$0	\$500	\$500	\$1,000
Fuel	\$0	\$0	\$6,000	\$8,000	\$7,000
Uniforms	\$0	\$0	\$800	\$1,000	\$1,500
Shoe Allowance	\$0	\$0	\$200	\$200	\$400
Dues	\$0	\$0	\$500	\$600	\$1,200
Training	\$0	\$0	\$100	\$100	\$0
Depreciation	\$0	\$0	\$53,000	\$0	\$14,000
Contingency	\$0	\$0	\$0	\$6,115	\$0
<b>Total Operating Expense</b>	<b>\$174,551</b>	<b>\$194,470</b>	<b>\$167,850</b>	<b>\$127,791</b>	<b>\$148,500</b>
Transfer to General Fund	\$14,000	\$14,000	\$4,000	\$16,000	\$5,000
<b>Total Expenditures</b>	<b>\$338,400</b>	<b>\$369,947</b>	<b>\$340,150</b>	<b>\$307,286</b>	<b>\$302,900</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>(\$33,461)</b>	<b>(\$54,330)</b>	<b>(\$50,550)</b>	<b>\$0</b>	<b>\$49,300</b>
<b>Fund Balance</b>					
Beginning of the year	\$163,819	\$130,358	\$76,028	\$25,478	\$25,478
End of the Year	\$130,358	\$76,028	\$25,478	\$25,478	\$74,778

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

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





## Solid Waste Fund




## Solid Waste Fund

### Solid Waste Charges

The City of Lake Butler contracts its solid waste with an outside company. Union County has 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 is \$5.83. The monthly solid waste fees charged by the City users is \$11.50 per month for a twice weekly pick up at the curbside. The resident pays \$11.50 plus the \$5.83 per month which amounts to \$17.33.



### Contractual Services

Currently the contract for solid waste hauling is with WCA. This contract expires on May 31, 2019. 

**Solid Waste Fund**

	Audited		Projected	Budget	
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b><u>Revenues</u></b>					
Charges					
Solid Waste Charges	\$166,054	\$180,747	\$183,200	\$180,594	\$190,000
<b>Total Charges</b>	<b>\$166,054</b>	<b>\$180,747</b>	<b>\$183,200</b>	<b>\$180,594</b>	<b>\$190,000</b>
<b>Total Revenues</b>	<b>\$166,054</b>	<b>\$180,747</b>	<b>\$183,200</b>	<b>\$180,594</b>	<b>\$190,000</b>
<b><u>Expenditures</u></b>					
Salaries and Fringes	\$0	\$0	\$0	\$0	\$15,800
Contractual Services	\$149,580	\$130,312	\$130,000	\$137,000	\$135,000
Interlocal Agreement	\$0	\$0	\$0	\$500	\$0
Radius Street Repair	\$0	\$0	\$0	\$0	\$32,000
<b>Total Expenditures</b>	<b>\$149,580</b>	<b>\$130,312</b>	<b>\$130,000</b>	<b>\$137,500</b>	<b>\$182,800</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$16,474</b>	<b>\$50,435</b>	<b>\$53,200</b>	<b>\$43,094</b>	<b>\$7,200</b>
<b>Fund Balance</b>					
Beginning of the year	\$88,875	\$105,349	\$155,784	\$208,984	\$252,078
<b>End of the Year</b>	<b>\$105,349</b>	<b>\$155,784</b>	<b>\$208,984</b>	<b>\$252,078</b>	<b>\$259,278</b>
<b>Consists of :</b>					
Restricted- Radius	\$0	\$0	\$0	\$0	\$50,000
Unrestricted	\$105,349	\$155,784	\$208,984	\$252,078	\$209,278

**Fund Balance**

The fund balance is anticipated to be 142% of operating expenses.  
 The balance is sufficient for a rainy-day fund in case of an emergency.

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 complained that the size of the trucks have destroyed the turning radius of several street making them unsafe. After several attempts to obtain grants and reimbursement from the waste hauler, 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.





**Waste Water Fund**

## Waste Water 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

### Waste Water Use

Over 98% of the revenues for this fund are generated by the user fees.

	Lake Butler	Anna Maria	Apahachicola	Atlantis	Bellair	Crescent	Haverhill	Polk City	Zolfo
Base Rate	\$23.00	\$21.67	\$20.26	\$15.40	\$11.13	\$41.09	\$15.36	\$34.74	\$29.27
Gallons									
0-2,000	\$0.00	\$4.84	\$5.56	\$4.05	\$4.31	\$0.00	\$1.87	\$34.70	\$1.77
2,001-3,000	\$0.00	\$4.84	\$4.84	\$4.05	\$4.31	\$0.00	\$1.87	\$34.70	\$5.29
3,001-5,000	\$2.00	\$4.84	\$4.84	\$4.05	\$4.31	\$0.00	\$1.87	\$34.70	\$5.29
5,001-9,000	\$2.00	\$4.84	\$5.08	\$4.05	\$4.31	\$2.16	\$1.87	\$19.47	\$5.29
9,001-12,000	\$2.00	\$4.84	\$5.33	\$4.05	\$4.31	\$2.70	\$4.38	\$19.47	\$5.29
12,001-20,000	\$2.00	\$4.84	\$5.60	\$4.05	\$4.31	\$3.24	\$4.38	\$19.47	\$5.29
20,001 and up	\$2.00	\$4.84	\$5.60	\$4.05	\$4.31	\$3.79	\$4.38	\$19.47	\$5.29

Average base rate is \$23.61 Lake Butler is 23.00

A 3% increase will achieve the average base rate

$$\$23.00 \times 1.03\% = \$23.69$$

Recommended tier system:

Gallons

0-2,000	\$0.00
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 and up	\$2.80

City of Lake Butler Proposed Rate Structure

Average customer usage is 5,089 gallons  
Proposed customer cost -  $5,089 \times \$2.20 = \$11.20$   
Current customer cost -  $5,089 \times \$2.00 = \$10.18$   
Difference \$1.02 per month or \$0.03 per day

In 1996, the State of Florida Department of Corrections at the North Florida Reception Center agreed to have the City of Lake Butler furnish waste water treatment to the Center. The City agreed to accept for treatment and disposal an annual average daily flow orate of up to 51 percent of the plant capacity of 700,000 gallons per day. The Contract is for a forty-year period

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 Waste Water Fund is the largest fund as well as the most complex fund in the City of Lake Butler. Administration includes forty percent of the salaries for the cashier, and the fiscal assistant. These two positions collect the money and pay the bills for the system. On the operational side one half of the salaries for the Director of Public Works, Procurement, and a maintenance worker as well as a plant operator and an operator/meter reader. This budget is more detailed than reflected in the audit which rolled up all costs into a single line item.

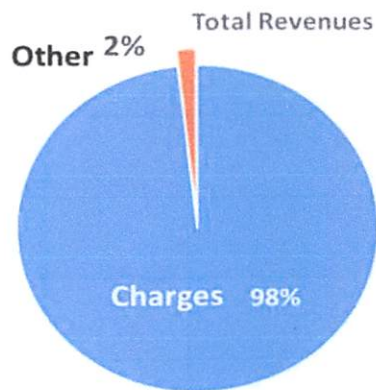
Health Insurance

The City of Lake Butler provides a flat \$6,500 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.

\$5,200 for administration and 11,800 for operations = \$17,000

**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b>Revenues</b>					
<b>Charges</b>					
Wastewater Charges	\$680,022	\$715,680	\$719,000	\$715,500	\$733,800
Tap in fees	\$10,606	\$8,734	\$10,000	\$13,100	\$10,000
<b>Total Charges</b>	<b>\$690,628</b>	<b>\$724,414</b>	<b>\$729,000</b>	<b>\$728,600</b>	<b>\$743,800</b>
<b>Other</b>					
Interest Earned	\$0	\$674	\$57	\$145	\$100
CDBG Grant	\$0	\$169,924	\$0	\$0	\$0
Sprayfield Lease	\$0	\$0	\$3,000	\$3,000	\$3,000
<b>Total Other</b>	<b>\$0</b>	<b>\$170,598</b>	<b>\$3,057</b>	<b>\$3,145</b>	<b>\$3,100</b>
<b>Total Revenues</b>	<b>\$690,628</b>	<b>\$895,012</b>	<b>\$732,057</b>	<b>\$731,745</b>	<b>\$746,900</b>



City of Lake Butler  
Waste Water Revenues

## **Waste Water Fund**

### Retirement

The City employees belong to the Florida Retirement System. The employer contribution is 8.26% and the employees contribute 3% of their salary.

### Contractual Operator

A contractual arrangement with Stan Young to provide operator services for the Water and Waste Water Treatment Plant. He monitors and operates the systems assuring compliance with the various agencies and appropriate rules and regulations are followed ensuring compliance. The Contract will end September 30, 2020.

### 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	\$21,000
Maintenance	<u>\$15,000</u>
Total Costs	\$36,000

### Depreciation

The depreciation expense is declining as the assets are aging. The system is at a critical stage of obsolescence.

### Debt Limit

Net indebtedness of the City shall not be in excess of 10% of the taxable value of all real and personal property.



**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures</b>					
Personal Services	\$196,894	\$185,986	\$0	\$0	\$0
Salaries - Administration	\$0	\$0	\$0	\$0	\$16,000
Salaries - Operation	\$0	\$0	\$155,500	\$155,045	\$102,500
Overtime	\$0	\$0	\$600	\$1,133	\$1,000
On Call	\$0	\$0	\$7,000	\$9,000	\$9,000
Health Insurance	\$0	\$0	\$0	\$0	\$17,000
FICA	\$0	\$0	\$10,200	\$10,241	\$5,000
Medicare	\$0	\$0	\$2,400	\$2,395	\$1,200
Retirement	\$0	\$0	\$17,700	\$13,082	\$7,000
Life Insurance	\$0	\$0	\$1,200	\$1,500	\$1,500
Workers Comp	\$0	\$0	\$3,700	\$3,257	\$3,000
<b>Total Personal Services</b>	<b>\$196,894</b>	<b>\$185,986</b>	<b>\$198,300</b>	<b>\$195,653</b>	<b>\$163,200</b>



## Waste Water Fund

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 1979 Revenue Bonds will be paid off prior to maturity and as of September 30, 2018.

1998 Revenue Bonds are pledged by the revenues of the system. The outstanding debt as of September 30, 2019 will be \$1,216,910

Outstanding bonds due:

2019	\$66,562	2021-2025	\$266,141	2035-2040	<u>\$131,340</u>
2020	\$66,460	2026-2030	\$332,670	Total	\$1,261,910
2021	\$67,010	2031-2035	\$331,727		

### Transfer to the General Fund

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

Fixed asset value per audit schedule \$4,901,577 x payment in lieu of taxes \$2.75 mills = \$13,479

Capital Improvement for Waste Water is 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.



**Wastewater Fund**

	Audited		Projected	Budget	Budget
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures</b>					
Operating Expenses	\$435,377	\$334,462	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$500	\$500	\$500
Contractual Generators	\$0	\$0	\$3,500	\$4,500	\$3,500
Engineering Services	\$0	\$0	\$25,000	\$25,000	\$0
Environmental Assessment	\$0	\$0	\$9,000	\$9,000	\$0
Audit	\$0	\$0	\$5,300	\$5,050	\$5,300
Contractual Operator	\$0	\$0	\$19,500	\$19,500	\$19,500
Contractual Security	\$0	\$0	\$200	\$150	\$200
Travel	\$0	\$0	\$200	\$200	\$200
Training	\$0	\$0	\$1,500	\$600	\$1,500
Telephone	\$0	\$0	\$2,800	\$3,100	\$3,000
Telephone- employee	\$0	\$0	\$1,000	\$1,000	\$1,000
Internet hot spot	\$0	\$0	\$500	\$500	\$500
Postage	\$0	\$0	\$1,500	\$2,000	\$1,500
Electricity					
Lift Station	\$0	\$0	\$16,500	\$16,000	\$18,000
Treatment Plant	\$0	\$0	\$78,000	\$75,000	\$82,000
Sprayfield	\$0	\$0	\$19,000	\$19,000	\$21,000
Utility Building	\$0	\$0	\$400	\$400	\$500
Insurance					
Liability	\$0	\$0	\$11,000	\$11,453	\$12,000
Generator	\$0	\$0	\$600	\$555	\$600
Property	\$0	\$0	\$600	\$856	\$600
Water Property	\$0	\$0	\$4,400	\$4,015	\$5,000
Auto	\$0	\$0	\$1,900	\$1,985	\$2,000
Maintenance					
Building	\$0	\$0	\$1,000	\$1,000	\$1,000
Equipment	\$0	\$0	\$40,000	\$40,000	\$45,000
Wastewater Lines	\$0	\$0	\$8,000	\$4,000	\$10,000
Plant Electrical	\$0	\$0	\$3,000	\$3,000	\$4,000
Plant	\$0	\$0	\$40,000	\$18,000	\$35,000
Sprayfield	\$0	\$0	\$25,000	\$25,000	\$15,000
Legal Ads	\$0	\$0	\$300	\$300	\$300
Miscellaneous	\$0	\$0	\$1,000	\$100	\$1,000
Drug Testing	\$0	\$0	\$100	\$250	\$100
Operating Supplies	\$0	\$0	\$15,000	\$13,500	\$17,000
Saftey supplies	\$0	\$0	\$1,000	\$1,500	\$1,000



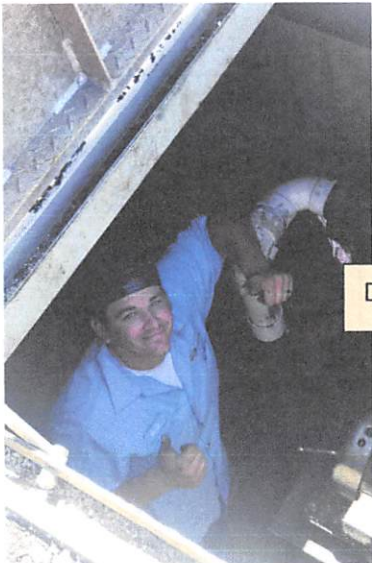
Install an alarm system for the main lift station. Estimated cost of \$10,000  
Cost savings of \$1,000 as the alarms will alert staff to situations that could cost several hundreds of dollars to repair if the pumps are not operating.



Waste Water Lift Station

A major issue with a lift station

Waste Water Holding Tank



Dustin gets down into the lift station and fixes the motors

## Wastewater Fund

	Audited		Projected 2018	Budget 2018	Budget 2019
	2016	2017			
Chlorine Supplies	\$0	\$0	\$10,000	\$11,000	\$11,000
Vehicle Supplies	\$0	\$0	\$1,500	\$2,500	\$2,500
Fuel	\$0	\$0	\$8,500	\$8,000	\$9,000
Uniforms	\$0	\$0	\$1,200	\$1,200	\$1,200
Shoe Allowance	\$0	\$0	\$400	\$300	\$400
Dues	\$0	\$0	\$100	\$75	\$100
Training	\$0	\$0	\$400	\$100	\$400
Depreciation	\$0	\$0	\$24,000	\$0	\$18,000
Capital Outlay- Vehicle	\$0	\$0	\$0	\$1,000	\$0
Capital Outlay- Welder	\$0	\$0	\$0	\$2,100	\$0
Debt Payment	\$50,494	\$44,756	\$0	\$0	\$0
1998 Principal	\$0	\$0	\$26,000	\$26,000	\$26,000
1979 Principal	\$0	\$0	\$68,000	\$34,000	\$0
1998 Interest	\$0	\$0	\$41,000	\$40,095	\$40,000
1979 Interest	\$0	\$0	\$5,000	\$3,000	\$0
Contingency	\$0	\$0	\$0	\$45,802	\$0
<b>Total Operating Expense</b>	<b>\$485,871</b>	<b>\$379,218</b>	<b>\$523,400</b>	<b>\$482,186</b>	<b>\$416,400</b>
Transfer to General Fund	\$86,000	\$75,000	\$30,000	\$120,000	\$14,000
<b>Total Expenditures</b>	<b>\$768,765</b>	<b>\$640,204</b>	<b>\$751,700</b>	<b>\$797,839</b>	<b>\$593,600</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>(\$78,137)</b>	<b>\$254,808</b>	<b>(\$19,643)</b>	<b>(\$66,094)</b>	<b>\$153,300</b>
<b>Fund Balance</b>					
Beginning of the year	\$371,017	\$254,210	\$509,018	\$489,375	\$423,281
Prior year adjustment	(\$38,670)	\$0	\$0	\$0	\$0
End of the Year	<b>\$254,210</b>	<b>\$509,018</b>	<b>\$489,375</b>	<b>\$423,281</b>	<b>\$576,581</b>

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



Primary lift station



Fencing around perimeter of land needs replacing

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>
				\$836,000
2019	\$29,000	\$37,562	\$66,562	\$807,000
2020	\$30,000	\$36,460	\$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

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>
				\$35,000
2019	\$32,000	\$5,450	\$37,450	\$3,000
2020	\$3,000	\$1,750	\$4,750	\$0

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

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



**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: Advertising campaign

Objective: construct "Welcome to Lake Butler" signs

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

Objective: Encourage preservation and restoration of architectural buildings

Objective: Encourage renovation

Objective: Increase and improve code enforcement

*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

Objective: Emphasize pedestrian safety

Objective: Eliminate blight and dilapidated structures

*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.

## **Downtown Redevelopment Fund**

### Property Taxes

The City of Lake Butler has a tax increment financing district that covers the downtown area. The base year taxable value in the tax increment area was \$4,081,409. The current year taxable value in this increment area is \$8,374,084 down slightly from the previous year. Union County has requested 50% of the taxes returned to the County to offset their services and the City has complied. There is a pending legislation that will reduce property taxes by approximately 10% and only covers those homes valued between \$100,000 and \$125,000.

### 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.

- Trees                 \$3,000
- Shrubs                \$2,000

### 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.



### Façade Grant

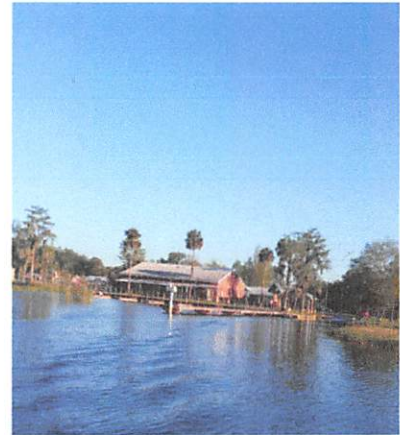
From low interest rate loans to grants, offers have been made over the years to local merchants and no one has wanted to take advantage of the loan or grants so the program has been withdrawn.

## 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.

- Remodel Kitchen area \$10,000
- Landscape around building \$ 5,000

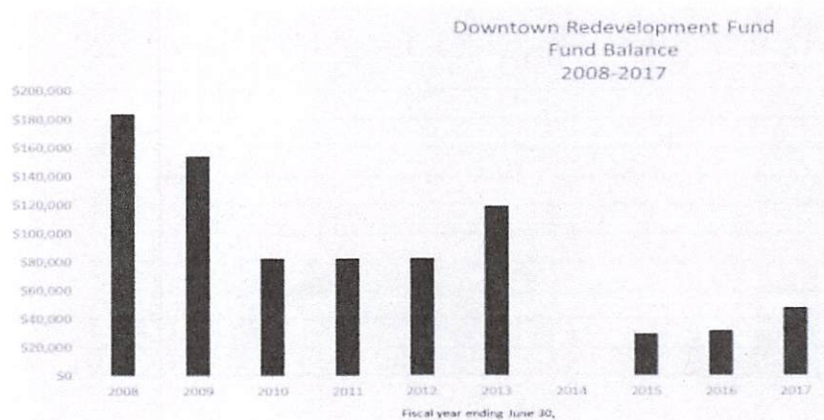


### Contractual Services

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.

### 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 as this is a special revenue fund.



**Downtown Redevelopment Fund**

	Audited*		Projection	Budget	Budget
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b>Revenues</b>					
Taxes	\$50,639	\$50,314	\$0	\$0	\$0
City	\$0	\$0	\$11,200	\$11,215	\$11,000
County	\$0	\$0	\$40,300	\$40,267	\$40,000
Total Charges	\$50,639	\$50,314	\$51,500	\$51,482	\$51,000
Other					
Interest	\$55	\$2,625	\$100	\$50	\$100
Total Other	\$55	\$2,625	\$100	\$50	\$100
<b>Total Revenues</b>	<b>\$50,694</b>	<b>\$52,939</b>	<b>\$51,600</b>	<b>\$51,532</b>	<b>\$51,100</b>
<b>Expenditures</b>					
Operating Expenses	\$43,101	\$21,764	\$0	\$0	\$0
Transfer to County	\$0	\$0	\$20,000	\$20,134	\$20,000
Audit	\$0	\$0	\$400	\$313	\$500
Downtown Improvements	\$0	\$0	\$5,100	\$5,100	\$5,000
Lakeside Park Entrance	\$0	\$0	\$0	\$0	\$30,000
Façade Grant	\$0	\$0	\$0	\$8,155	\$0
Community Center upgrade	\$0	\$0	\$25,000	\$23,969	\$15,000
Capital Outlay	\$5,360	\$15,269	\$0	\$7,200	\$0
Contractual Services	\$0	\$0	\$0	\$0	\$15,000
<b>Total Expenditures</b>	<b>\$48,461</b>	<b>\$37,033</b>	<b>\$50,500</b>	<b>\$64,871</b>	<b>\$85,500</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$2,233</b>	<b>\$15,906</b>	<b>\$1,100</b>	<b>(\$13,339)</b>	<b>(\$34,400)</b>
<b>Fund Balance</b>					
<b>Beginning of the year</b>	<b>\$29,249</b>	<b>\$31,482</b>	<b>\$47,388</b>	<b>\$48,488</b>	<b>\$35,149</b>
<b>End of the Year</b>	<b>\$31,482</b>	<b>\$47,388</b>	<b>\$48,488</b>	<b>\$35,149</b>	<b>\$749</b>

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



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



Biking and hiking trail that gives the avid outdoors person a recreational outlet



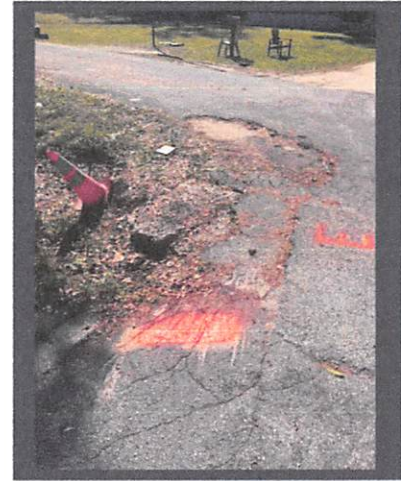
**Street Improvement Fund**

## Street Improvement Fund

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

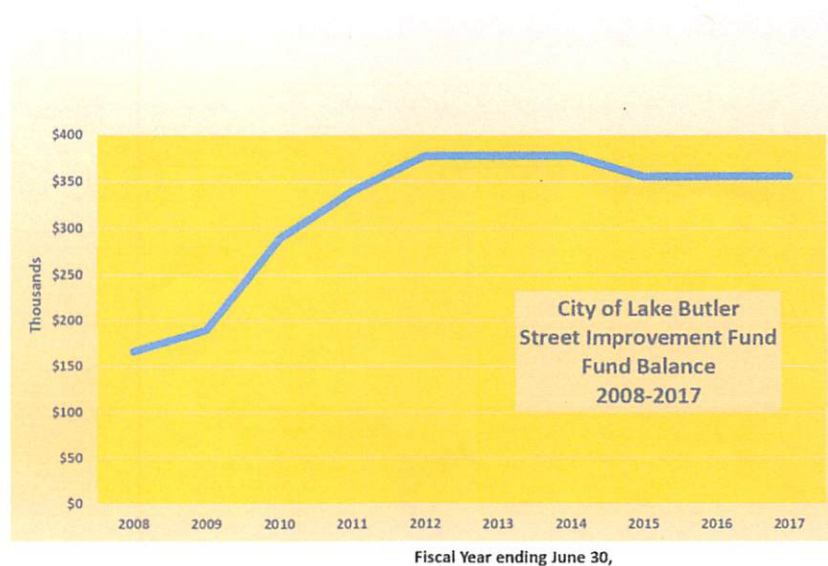
### Street Repairs

The streets were designed and built many years ago. Narrow cottage effect streets with no curb and gutter allow for the larger trucks to turn in a narrow radius and destroying the fragile asphalt. In addition, much of the water and waste water mains are under the streets so if there is a main break the street is torn up and patched often making it less than a smooth ride. Working to use funds for a local match to a grant. Looking to do a quarter of the City at a time.



### Fund Balance

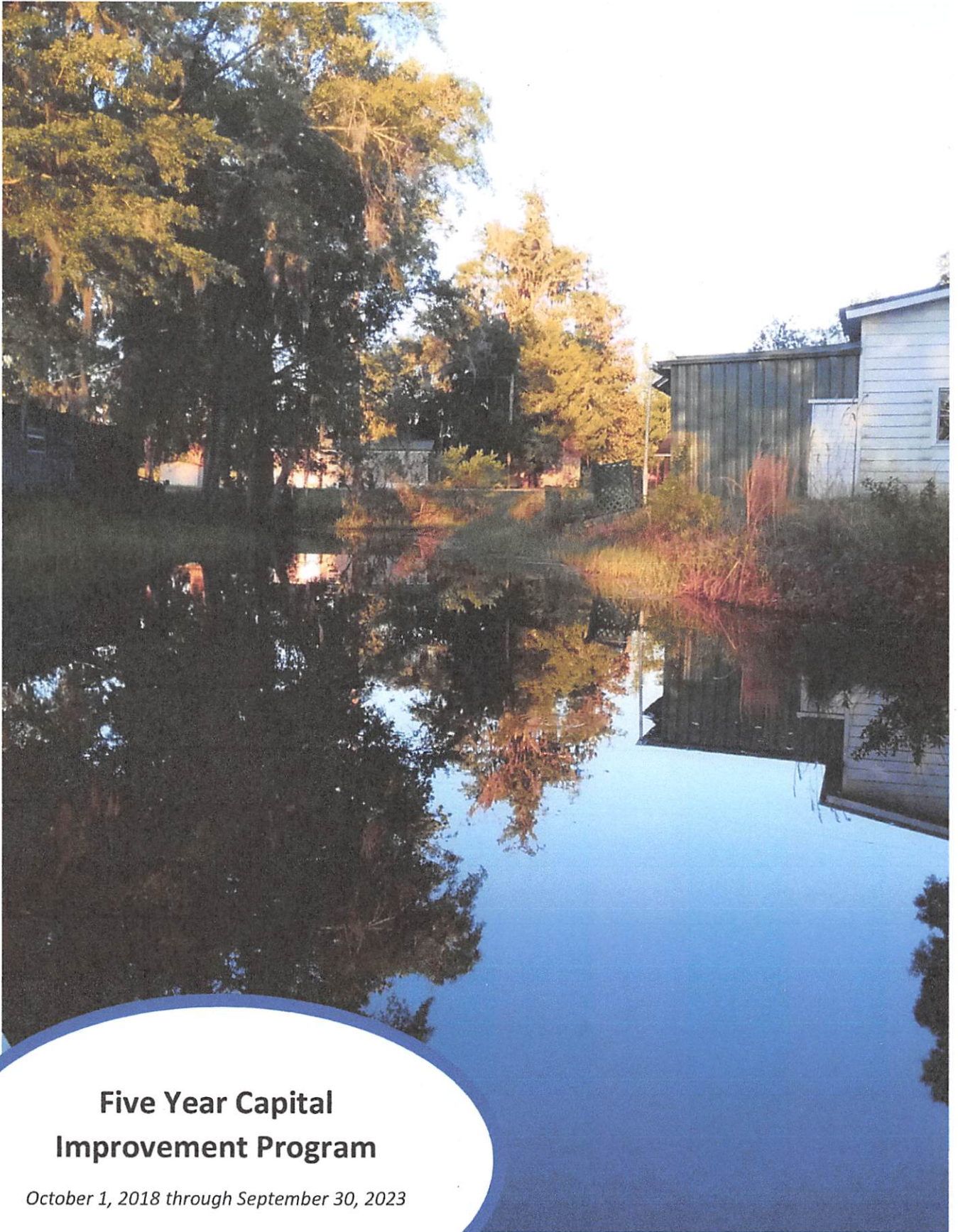
The fund balance has grown over the years. It will be used for a match to a grant.





**Street Improvement Fund**

	Audited		Projection	Budget	Budget
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<b><u>Revenues</u></b>					
Other					
Interest	\$356	\$355	\$350	\$325	\$350
Transfer in- Allocated funds	\$0	\$0	\$0	\$14,950	\$0
<b>Total Revenues</b>	<b>\$356</b>	<b>\$355</b>	<b>\$350</b>	<b>\$15,275</b>	<b>\$350</b>
<b><u>Expenditures</u></b>					
Improvements					
Sidewalks	\$0	\$0	\$0	\$14,950	\$0
Street resurface	\$0	\$0	\$0	\$0	\$25,000
Transfer to Reserves	\$0	\$0	\$0	\$325	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,275</b>	<b>\$25,000</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>\$356</b>	<b>\$355</b>	<b>\$350</b>	<b>\$0</b>	<b>(\$24,650)</b>
<b>Fund Balance</b>					
Beginning of the year	\$355,212	\$355,568	\$355,923	\$356,273	\$356,273
End of the Year	\$355,568	\$355,923	\$356,273	\$356,273	\$331,623



**Five Year Capital  
Improvement Program**

*October 1, 2018 through September 30, 2023*

## **City of Lake Butler, Florida**

### **Five-Year Capital Improvement Plan**

#### **Introduction**

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Lake Butler has adopted the Comprehensive Plan, which indicates the City shall annually adopt and implement a capital improvement program which coordinates the timing and prioritizes the delivery of the needs and this shall be part of the annual budgeting process.

The Capital Improvement Plan (CIP) for a five-year period begins October 1, 2019 through September 30, 2023 includes the location, funding and expenses for projects with the current fiscal appropriations. The CIP shall not exceed the City's fiscal capacity. The capital improvement projects identified are imminently needed to protect the public health and safety and given the highest priority.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Comprehensive Plan. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

The CIP includes improvements such as public safety, government facilities, streets, equipment, and environmental factors. Capital projects are budgeted on an "all years" basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

The City of Lake Butler uses "pay-as-you-go" system which requires that the City must have committed funding sources to finance the CIP projects. Committed funding means funding based on expected revenues from an existing revenue source such as tax revenues versus planned revenue which relies on a source that is not currently available to the local government.

#### **Process**

The Capital Improvement Program is required to be prepared annually by the City of Lake Butler Finance department through submittals received from the various City departments, independent authorities, agencies and City Commission.

Departments complete a CIP request form with detailed project information, photos, and use a standardized matrix to score projects prior to submitting them to the City Manager. The projects are reviewed by senior management for reasonableness, related costs, operating budget and level of service impact. The City Commission makes the final recommendation of projects for their approval. The City Commission receives the CIP with the Proposed Annual Budget in July. Once adopted by the City Commission the first fiscal year of the CIP becomes the city's Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

**Design and Engineering.** These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

**Land Acquisition and Site Preparation.** These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

**Construction.** This includes costs incurred by the City of Lake Butler for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, inspections, testing, and permitting.

**Capital Equipment.** This includes costs incurred by the City for all capital equipment related to the needs of the specific facility or project. This includes public safety, telecommunications and audio visual equipment.

**Equipment and Furnishings.** This includes costs incurred by the City for the purchase of appliances, furniture, lockers, flagpoles, toilet accessories and lighting fixtures.

**Capital Improvement Project.** This term means a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of a capital asset. Capital assets include things such as land, building, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

1. Have a total cost greater than \$10,000 and a useful life of more than five years.
2. Be a one-time outlay, which is non-recurring in nature.
3. Add to, enhance the value of, or extend the life of the City's physical assets.
4. Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above, in order, to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source. Excluded from the definition of Capital Improvement Projects are:

- a. Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
- b. Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the operating budget.
- c. All routine maintenance and repair.

**Capital Improvement Plan.** The Capital Improvement Plan (CIP) is a comprehensive five-year plan of adopted capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years in order to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Commission for capital projects when adopting the annual budget. The remaining four years establish priorities for future capital improvement projects.

**Capital Improvement Plan Budget.** Capital Improvement Plan Budget shall be submitted annually with the City annual budget and the is the first year of the Capital Improvement Plan.

### **Adopted Five Year Capital Improvement Plan**

The CIP reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas".

1. **Drainage-** project that improves drainage conditions and reduces flooding.
2. **Environment/Quality of Life** – project that would promote or improve the environment for the citizens of Lake Butler for example water treatment plant
3. **Government Facilities** – project designated as government facilities with primarily government employee occupancy
4. **Parks-** project with building, grounds and/or recreational facilities within the park boundaries
5. **Roads/Infrastructure/Transportation** – Project dedicated to expanding and widening roads; intersection improvements; road resurfacing; sidewalk and bike paths; as well as landscaping and tree planting along the road improvement projects.
6. **Economic Development** – project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development.

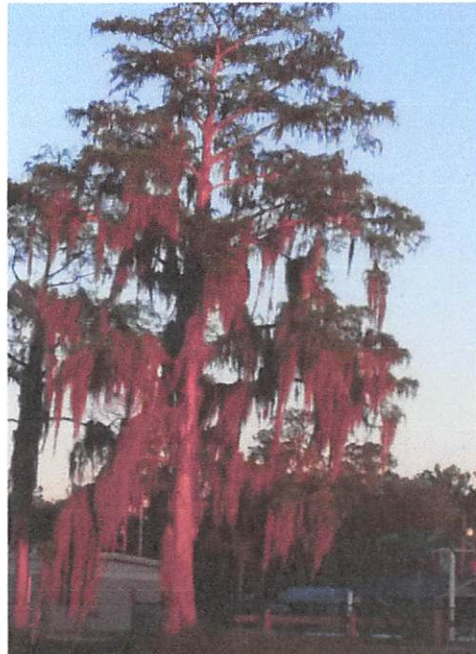
### **Capital Projects Operating Impact**

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that accompanies the budget. More information can be found on the individual project sheets contained in this section on expenditures and operating impact related to each project.

### **Funding**

The CIP is the city's financially feasible plan of capital projects. It includes project costs and schedules over a five-year period to meet the infrastructure needs of the City of Lake Butler and additional State of Florida growth management mandates.

Approved by City Commission May 18, 2018



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

<u>Project</u>	<u>Fiscal year ending June 30,</u>					<u>Total</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
<b><u>Use of Funds</u></b>						
<b><u>General Fund</u></b>						
General Government						
Lakeside Park Pillars	\$13,000					\$13,000
Commission iPads		\$4,800				\$4,800
Street Planters			\$8,000			\$8,000
Plan Design SW 4th Ave	\$1,500	\$1,500	\$1,500	\$25,500		\$30,000
City entry signage	\$39,000					\$39,000
Mainstreet Streetscape	\$1,000	\$17,000				\$18,000
Financial software		\$15,000	\$20,000			\$35,000
Blight	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	\$100,000
Union Depot				\$60,000		\$60,000
Lake Canal					\$60,000	\$60,000
Vehicle	\$32,000					\$32,000
Recreation Equipment		\$65,000				\$65,000
Fire Hydrants	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
<b>Total</b>	<b>\$101,500</b>	<b>\$123,300</b>	<b>\$54,500</b>	<b>\$115,500</b>	<b>\$95,000</b>	<b>\$489,800</b>
<b><u>Public Works</u></b>						
Dump Trailer			\$10,000			\$10,000
Pickup Truck					\$40,000	\$40,000
Van				\$45,000		\$45,000
Chipper	\$3,500					\$3,500
<b>Total</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$45,000</b>	<b>\$40,000</b>	<b>\$98,500</b>
<b><u>Cemetery</u></b>						
Fencing			\$2,000			\$2,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>
<b>Total General Fund</b>	<b>\$105,000</b>	<b>\$123,300</b>	<b>\$66,500</b>	<b>\$160,500</b>	<b>\$135,000</b>	<b>\$590,300</b>

**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

<u>Project</u>	<u>Fiscal year ending June 30,</u>					<u>Total</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
<b>Utilities</b>						
GIS Mapping	\$5,000	\$10,000	\$20,000			\$35,000
Lift station alarms	\$10,000					\$10,000
Lift station replaced		\$210,000				\$210,000
Utility Task Vehicle		\$12,000				\$12,000
Wastewater Treatment			\$50,000	\$400,000		\$450,000
Water Meters			\$380,500			\$380,500
Wastewater Collection					\$3,807,000	\$3,807,000
Solar Panels		\$500,000				\$500,000
Fencing		\$10,000				\$10,000
<b>Total</b>	<b>\$15,000</b>	<b>\$742,000</b>	<b>\$450,500</b>	<b>\$400,000</b>	<b>\$3,807,000</b>	<b>\$5,414,500</b>
<b>Total Use of Funds</b>	<b>\$120,000</b>	<b>\$865,300</b>	<b>\$517,000</b>	<b>\$560,500</b>	<b>\$3,942,000</b>	<b>\$6,004,800</b>
<b>Source of Funds</b>						
Property taxes	\$66,000	\$45,000	\$45,000	\$160,500	\$75,000	\$391,500
Grants	\$39,000	\$788,300	\$452,000	\$400,000	\$3,867,000	\$5,546,300
Utility fees	\$15,000	\$32,000	\$20,000	\$0	\$0	\$67,000
<b>Total Source of Funds</b>	<b>\$120,000</b>	<b>\$865,300</b>	<b>\$517,000</b>	<b>\$560,500</b>	<b>\$3,942,000</b>	<b>\$6,004,800</b>



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Lakeside Park Entrance Pillars      **Department/Agency:** General Fund      **Program Area:** Parks

**Previous Funding:** None      **Project Completion Date:** 12/31/2018      **Funding Source- Capitalized Costs:** Gen. Fund

**Project Description:** Brick entrance pillars for the Lakeside Park. The brick pillars will consist of a curved, reducing wall on each side of the entrance to the park and to the boat ramp area. The brass lettering on the front will state Lakeside Park while on the back will be the brass plate with the Commissioners name and date. This is in honor of the 125th anniversary of forming of the City of Lake Butler.

**Level of Service Impact:** Minor

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
Construction	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0
Capital Equipment	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- A brick entrance with a decline wall.
- Removal of the signs and gates.
- Brass signage
- Name plate on the reverse side
- Four walls with two at the main entrance and two at the boat launch area.
- Small, self maintain shrubs at corners
- A landscape architect will be used.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** iPad      **Department/Agency:** General Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** 30-Sep-20      **Funding Source- Capitalized Costs:** Gen fund

**Project Description:** Purchase a basic iPad for each commissioner and city clerk and add applicable software to communicate the commission agendas and backup documentation. This would save the City the copy costs and personnel costs for the agenda and replace the notebooks at each meeting.

**Level of Service Impact:** Increase efficiency and timeliness of receiving material for the commission to make clear decisions.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$4,800	\$0	\$0	\$4,800	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$4,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0

iPad for City Commission to receive Commission agenda and back up detail rather than receive paper copies. 6 iPad at \$400 ea. software at \$400 ea. City Commission and City Clerk would be a need for 6.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Dump Trailer      **Department/Agency:** Gen Fund      **Program Area:** Public Works

**Previous Funding:** None      **Project Completion Date:** 30-Sep-20      **Funding Source- Capitalized Costs:** Gen Fund

**Project Description:** Purchase a dump trailer to assist in the daily operations of public works  
There has been several occasions from hurricanes and other emergencies that a dump truck would have gotten the debris removed much quicker to allow the community to return to normal quicker.

**Level of Service Impact:** Increase efficiency of the department as fuel and man hour savings during biannual beautification due to greater capacity.

	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
<b>Capitalized Costs</b>							
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$1,000	\$0	\$0	\$0	\$0	\$500	\$500

Dump trailer measures 7 ft. by 14 ft. and features 2.5 ft. sides, double 7000 lbs. axles with controller, new tires and wheels, wired lights, 2,000 lb jack

Can be towed behind Van



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Street Planters      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** Sept 30 2021      **Funding Source- Capitalized Costs:** CRA/USDA

**Project Description:** Obtain decorative concrete street planters. The initial 10 will be along the downtown area and along North Lake Street giving a grand appearance to the Lakeside Park

**Level of Service Impact:** 10 planters @ 800 each will be a starting point. It would be great to involve a garden club or an organization that would maintain flowers

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Improve the appearance of the downtown area and gateway to Lakeside Park



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Utility Task Vehicle      **Department/Agency:** Sewer      **Program Area:** Public Works

**Previous Funding:** None      **Project Completion Date:** 30-Sep-19      **Funding Source-Capitalized Costs:**      **Fees:**

**Project Description:** Obtain a utility task vehicle (UTV) for use in the spray field. It is also to be used in emergencies such as adverse weather events. Recently, city staff have used their personal UTV's to service the spray field sprinkler system due to trucks getting stuck which has been an ongoing problem.

**Level of Service Impact:** Increase the efficiency of employees, not only the spray field but also Lakeside Park during events

Capitalized Costs	Total	Prior	Fiscal Year ending September 30,				
	Estimated Cost	Years Funding	2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$12,000	\$0	\$12,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$5,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Used for the spray field, events, servicing latrines, collecting trash, transporting equipment throughout grassed areas.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Plan Design for SW 4th Ave      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** 2023      **Funding Source- Capitalized Costs:** GF/Grants

**Project Description:** Develop a plan and theme for Dekle Street (SW 4th Ave) to prepare the area for a mixed use of residential/office zoning, which the street is currently zoned for. The idea is to create an area for shopping and living with the feel of quaintness that attracts locals and visitors to the area.

**Level of Service Impact:** Shopping and dining attraction as well as additional taxes and fees

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$30,000	\$0	\$1,500	\$1,500	\$1,500	\$25,500	\$0
Land Acquisition & site preparation	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$25,500</b>	<b>\$80,000</b>
Annual Oper. Costs	\$3,000	\$0	\$0	\$0	\$0	\$0	\$2,000
Est Savings	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** City Entry Signs      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** 30-Sep-19      **Funding Source-Capitalized Costs:** GF/Grants

**Project Description:** Brick signs on the East and West bound sides of the State Highways entering into the city limits. Advertise our community pride.

**Level of Service Impact:** Increase the visibility of a quaint community.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0
Construction	\$18,000	\$0	\$18,000	\$0	\$0	\$0	\$0
Capital Equipment	\$9,000	\$0	\$9,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$400	\$0	\$0	\$100	\$100	\$100	\$100
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Main Street Streetscape      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** Sept 30 2021      **Funding Source-Capitalized Costs:** CRA/Grants

**Project Description:** Address unmaintained planters on State Road 100 through the downtown area. Options would include vegetation replacement with low maintenance material. The ideal alternative will be brick pavers in the bump out areas and replace with large planters

**Level of Service Impact:** Visual improvement of the use of the downtown area.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$12,000	\$0	\$0	\$12,000	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0
<b>Total</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$300	\$0	\$0	\$0	\$100	\$100	\$100
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0







**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** GIS mapping      **Department/Agency:** Utility      **Program Area:** Utility

**Previous Funding:** None      **Project Completion Date:** Sept 30 2023      **Funding Source- Capitalized Costs:**      **Grant/Until:**

**Project Description:** Complete GIS mapping for the city's infrastructure. This would include all water and sewer lines, manholes, lift stations, and all major pumps at city sites, and cemetery mapping. Includes fire hydrants, telephone poles and underground lines.

**Level of Service Impact:** Increase the efficiency of various departments as well as other agencies

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$35,000	\$0	\$5,000	\$10,000	\$20,000	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>

Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$3,000	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Pickup Truck      **Department/Agency:** Gen Fund      **Program Area:** Public Works

**Previous Funding:** None      **Project Completion Date:** Sept 30 2023      **Funding Source-Capitalized Costs:** Taxes

**Project Description:** Replace a maintenance vehicle in the public works fleet. Currently this vehicle has 53,000 miles and is a 2005 3/4 ton utility type truck. By 2023 it will have reached obsolescence

**Level of Service Impact:** Increase the efficiency and provide transportation for heavy duty jobs

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
<b>Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000

Replace obsolete truck in the fleet with an extended cab, heavy duty vehicle that can be used as a transport for inmates as well as haul heavy duty trailers also be available in major storms. Used for maintenance



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Transport Van      **Department/Agency:** Gen Fund      **Program Area:** Public Works

**Previous Funding:** None      **Project Completion Date:** Sept 30 2022      **Funding Source- Capitalized Costs:** Taxes

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

**Level of Service Impact:** Increase the efficiency and provide transportation for heavy duty jobs

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment and Furnishings	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
<b>Total</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,000	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0

Replace obsolete van used to transport inmates to and from job site.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Main Lift Station      **Department/Agency:** Public Works      **Program Area:** Wastewater

**Previous Funding:** None      **Project Completion Date:** Sept 30 2022      **Funding Source-Capitalized Costs:**      **Charges:**

**Project Description:** Upgrade of a alarm system for the main lift station at 410 S.E. 11th St  
It is needed as there is presently no alar is time. Presentiy there is no alarm system

**Level of Service Impact:** Security and efficiency of operations.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$5,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

A wastewater system with no alarm or security system is vulnerable to collapse.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Cemetery Fence      **Department/Agency:** General Fund      **Program Area:** Cemetery

**Previous Funding:** None      **Project Completion Date:** Sept 30 2021      **Funding Source- Capitalized Costs:** Taxes

**Project Description:** Replace privacy fence on the west side of the cemetery. This fence is 10 years old and post and slats need replacing as they are warping and rotting.

**Level of Service Impact:** Security and efficiency of operations.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$300	\$0	\$0	\$0	\$100	\$100	\$100	\$100



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Lift Stations      **Department/Agency:** Utility      **Program Area:** Wastewater

**Previous Funding:** None      **Project Completion Date:** Sept 30 2021      **Funding Source- Capitalized Costs:** Grant

**Project Description:** There are six lift stations with two pumps in them. They are beginning to reach obsolescence and need to be replaced with new technology. Often they are getting clogged and extensive manhours are used to fix them. Replace one of the worst lift stations

**Level of Service Impact:** Security and efficiency of operations.

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$200,000	\$0	\$0	\$200,000	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$210,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$6,000	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Blight      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** Sept 30 2022      **Funding Source-Capitalized Costs:** Gen Fund

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

**Level of Service Impact:** Health and safety of the community

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$100,000	\$0	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$30,000</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$9,000	\$0	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000





**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Union Depot      **Department/Agency:** Gen Fund      **Program Area:** Commission

**Previous Funding:** None      **Project Completion Date:** Sept 30 2022      **Funding Source- Capitalized Costs:** Gen Fund

**Project Description:** The structure was built with no airconditioning or heat. It has no furniture to enhance the usage. Currently it is not being used for anything other than a shelter for the hikers or homeless. It is a new building with no intended use. It needs some added features to be useable.

**Level of Service Impact:** Effectiveness of municipal property

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$60,000	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$2,000	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Wastewater Treatment Plant      **Department/Agency:** Wastewater      **Program Area:** Improvement

**Previous Funding:** None      **Project Completion Date:** Sept 30 2022      **Funding Source- Capitalized Costs:**      **Utility fees Grants:**

**Project Description:** The wastewater treatment plant is critical to the city and public health. The system is significantly overdue for an upgrade in technology and equipment to keep it running smoothly. Grants will be sought to assist.

**Level of Service Impact:** Effectiveness of municipal property

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Capital Equipment	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
Equipment and Furnishings	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
<b>Total</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$400,000</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,000	\$0	\$0	\$0	\$0	\$1,000	\$1,000

Grants are to be requested  
If successful then will provide 10% for a match.  
Anticipating a 90-10 grant but if the grant is unsuccessful a bond issue will be needed to improve the facility.



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Lake Canal      **Department/Agency:** General Fund      **Program Area:** Recreation

**Previous Funding:** None      **Project Completion Date:** Sept 30 2020      **Funding Source- Capitalized Costs:** Taxes Grants

**Project Description:** The canal providing flow from the lake is in need of a larger culvert under the street equipment to keep it running smoothly. Grants will be sought to assist.

**Level of Service Impact:** Effectiveness of municipal property

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Fire Hydrants      **Department/Agency:** General Fund      **Program Area:** Fire

**Previous Funding:** None      **Project Completion Date:** Sept 30 2023      **Funding Source- Capitalized Costs:** Taxes Grants

**Project Description:** The current fire hydrants need to be standardized so the fire department can use quickly in case of an emergency.

**Level of Service Impact:** Public health and safety

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$25,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,500	\$0	\$500	\$500	\$500	\$500	\$500	\$500



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Water Meters/Mains      **Department/Agency:** Water      **Program Area:** Replacement

**Previous Funding:** None      **Project Completion Date:** Sept 30 2021      **Funding Source- Capitalized Costs:** Grants

**Project Description:** Advance Metering Infrastructure Meter Interface Devices, complete with new multi-jet or magnetic water meters (low or no brass content) with AMI digital register, long battery life, and radio output

**Level of Service Impact:** 750 units at \$210 per unit  
Use of Clean Water State Revolving Fund

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0
Land Acquisition & site preparation	\$62,500	\$0	\$0	\$0	\$62,500	\$0	\$0
Construction	\$72,000	\$0	\$0	\$0	\$72,000	\$0	\$0
Capital Equipment	\$158,000	\$0	\$0	\$0	\$158,000	\$0	\$0
Equipment and Furnishings	\$68,000	\$0	\$0	\$0	\$68,000	\$0	\$0
<b>Total</b>	<b>\$380,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$380,500</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$7,500	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Waste water collection      **Department/Agency:** Waste water      **Program Area:** Replacement

**Previous Funding:** None      **Project Completion Date:** Sept 30 2023      **Funding Source-Capitalized Costs:** Grants

**Project Description:** Sanitary Sewer Evaluation, Planning and Design, Wastewater Collection System Inflow/Infiltration and Elimination, Asset R & R, and sustainability asset managemnt plan development

**Level of Service Impact:** Improve the flow and design of an antiquated system  
Grant funded

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$195,000	\$0	\$0	\$0	\$0	\$0	\$195,000
Land Acquisition & site preparation	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Construction	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$1,600,000
Capital Equipment	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000
Equipment and Furnishings	\$412,000	\$0	\$0	\$0	\$0	\$0	\$412,000
<b>Total</b>	<b>\$3,807,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,807,000</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Recreation Equipment      **Department/Agency:** Gen Fund      **Program Area:** Recreation

**Previous Funding:** None      **Project Completion Date:** Sept 30 2020      **Funding Source-Capitalized Costs:** CDBG grant

**Project Description:** Provide for recreational improvements at Lakeside Park

**Level of Service Impact:** Increase the usage of the facility

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$65,000	\$0	\$0	\$65,000	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$1,800	\$0	\$0	\$0	\$600	\$600	\$600



4 Seated bleachers

playground equipment



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** City Manager Vehicle      **Department/Agency:** Gen Fund      **Program Area:** City Manager

**Previous Funding:** None      **Project Completion Date:** Sept 30 2019      **Funding Source- Capitalized Costs:** taxes

**Project Description:** Provide for a vehicle to use in the City and to travel to conferences. It is also used to take Commissioners and other dignitaries to events. The current vehicle is seven years old and very small and the maintenance is becoming increasingly costly

**Level of Service Impact:** Improve the delivery of services

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$32,000	\$0	\$32,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$32,000</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,800	\$0	\$500	\$500	\$600	\$600	\$600

Dodge Durango or similar size is recommended





**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Solar Panels      **Department/Agency:** wastewater      **Program Area:** distribution

**Previous Funding:** none      **Project Completion Date:** Sept 30 2021      **Funding Source-Capitalized Costs:** grant

**Project Description:** Install solar panels to operate the wastewater treatment plant to provide energy at a lower cost. With the amount of sunshine the panels could power the plant at little or no cost creating a great savings to the system

**Level of Service Impact:** Saving energy and costs

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$20,000	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Wood Chipper      **Department/Agency:** Public Works      **Program Area:** Street

**Previous Funding:** none      **Project Completion Date:** Sept 30 2019      **Funding Source-Capitalized Costs:** taxes

**Project Description:** Currently the City has no wood chipper to use for trees and branches of pruned trees and down trees. The trees limbs are stored at the old wastewater treatment plant and are becoming an eye sore.

**Level of Service Impact:** Create a cleaner image and improve the efficiency of staff

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,				
			2019	2020	2021	2022	2023
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$3,500	\$0	\$3,500	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$2,500	\$0	\$500	\$500	\$500	\$500	\$500



**City of Lake Butler, Florida  
Capital Improvement Program  
2019-2023**

**Project Title:** Fence  
**Department/Agency:** Wastewater  
**Program Area:** old treatment plant

**Previous Funding:** none  
**Project Completion Date:** Sept 30 2020  
**Funding Source-Capitalized Costs:** fees

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

**Level of Service Impact:** Improve security

Capitalized Costs	Total Estimated Cost	Prior Years Funding	Fiscal Year ending September 30,					
			2019	2020	2021	2022	2023	
Design/Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition & site preparation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
Equipment and Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Oper. Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Est Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Financial Policies**

## Financial Policies

Financial policies are central to a strategic, long-term approach to fiscal management. Financial policies institutionalize good financial practices. They also clarify and crystallize strategic intent for economic management as they define a shared understanding of how the organization will develop its financial practices and manage its resources to provide the best value to the City of Lake Butler. Financial policies define boundaries, support good bond ratings, reduce cost of borrowing, promote long-term and strategic thinking, manages risk and complies with public management best practices.



## **Financial Policies**

### **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.

## **Financial Policies**

### **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.

## **Financial Policies**

### **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.



## **Financial Policies**

### **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

## Financial Policies

- 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.

## **Financial Policies**

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.

## **Financial Policies**

### **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.

## **Financial Policies**

### **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.



**Supplemental**

## 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 for Macon-Bibb County, 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), 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. A membership in the Association of Governmental Accountants is also held along with several Who's Who publications and leadership designations.

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

Ms. Owen has been with the City for six 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. 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.



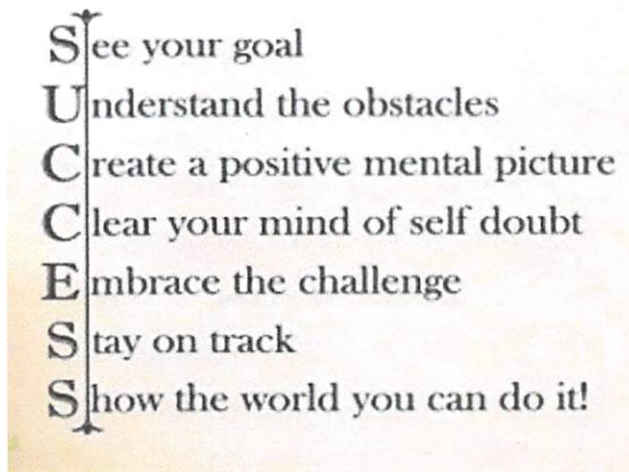


City of Lake Butler, Florida

Annual Budget  
 Ten Year Position Summary  
 2010-2019

Position	Fiscal Year ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	0	1	1	1	1	1	1	1	1	1
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	0	1
Waste Water Treatment Op	1	1	1	1	1	1	1	1	1	2
General Maintenance Worker	3	3	3	3	3	3	3	3	3	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	1	1
<b>Total</b>	<b>17</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>19</b>
Employees per capita employee per resident	106	100	100	100	100	100	100	100	100	94.7

City Commission are part-time



**Rates and fees for fiscal year 2019**

**Utility Rates**

	Current fees	Proposed
	<u>Per month</u>	<u>Per month</u>
<b>Solid Waste</b>	\$11.50	\$11.96
<b>Water rates per 1,000 gallons</b>	Current fees	Proposed
	<u>Per month</u>	<u>Per month</u>
Base Rate	\$11.50	\$12.00
0-2,000	\$0.00	\$0.00
2,001-3,000	\$0.00	\$2.02
3,001-5,000	\$1.90	\$2.02
5,001-10,000	\$1.90	\$2.25
10,001-15,000	\$1.90	\$2.50
15,001-20,000	\$1.90	\$2.75
20,001-25,000	\$1.90	\$2.90
25,0001 - up	\$1.90	\$3.00
<b>Sewer rates per 1,000 gallons</b>	Current fees	Proposed
	<u>Per month</u>	<u>Per month</u>
Base Rate	\$23.00	\$23.69
0-2,000	\$0.00	\$0.00
2,001-3,000	\$0.00	\$2.00
3,001-5,000	\$2.00	\$2.10
5,001-9,000	\$2.00	\$2.20
9,001-12,000	\$2.00	\$2.40
12,001-20,000	\$2.00	\$2.60
20,001 and up	\$2.00	\$2.80
<b>Other Charges</b>		
Initial deposit	\$140.00	\$140.00
Late fee	\$25.00	\$25.00
After hours restoration	\$25.00	\$30.00
Return NSF check	\$38.00	\$40.00
WasteWater Capacity/hook up	\$1,284.00	\$1,300.00 inside city
Water Capacity/hook up	\$651.00	\$700.00 inside city
Water irrigation connection	\$455.70	\$500.00

Outside the city services are 25% greater than listed.

**Rates and fees for fiscal year 2019**

**Planning and Zoning**

	Current Fees	Proposed Fees
<b>Plat Review</b>		
Less than 6 lots	\$450.00 plus costs	\$500.00 plus costs
Greater than 6 lots	\$850.00 plus costs	\$900.00 plus costs
<b>Site Development Review</b>		
less than 2,500 feet	\$250.00	\$300.00 plus costs
2,501-5,000 feet	\$400.00	\$400.00 plus costs
5,001-15,000 feet	\$650.00 plus costs	\$700.00 plus costs
Greater than 15,000 feet	\$750.00 plus costs	\$800.00 plus costs
<b>LDR Amendment with Zoning</b>		
Less than 10 acres	\$1,000.00	\$1,100.00 plus costs
Greater than 10 acres	\$1,500.00 plus costs	\$1,600.00 plus costs
<b>Comprehensive Plan Amendment</b>		
<b>With Future Land Use Map</b>		
Less than 10 acres	\$1,000.00	\$1,100.00 plus costs
Greater than 10 acres	\$1,500.00 plus costs	\$1,600.00 plus costs
<b>Sign Permit</b>		
Single	\$100.00	\$150.00 plus costs
Multiple	\$250.00	\$300.00 plus costs
<b>Other</b>		
Moble Home Zoning Compliance	\$125.00	\$150.00
House Site Built Zoning Permit	\$125.00	\$150.00
Parcel Split	\$250.00	\$300.00 plus costs
Variance Request	\$350.00 plus costs	\$350.00 plus costs
Special Exception	\$350.00 plus costs	\$350.00 plus costs
Direct Regional Impact	\$5,000.00	\$5,000.00
Appeal to commission from P/Z	\$100.00	\$100.00
Non-conforming Use	\$250.00	\$250.00
Special Permits	\$500.00	\$500.00
LDR Text Amendment	\$550.00	\$600.00
<b>Temporary Use Permit</b>		
LDA	\$100.00	\$100.00
P&Z	\$200.00	\$200.00

**Rates and fees for fiscal year 2019**

**Building Rentals**

Includes 6.8% hospitality tax

	Total	Proposed
Townsend Green Building	Rental	Rental
1/2 day Mon - Sat	\$186.90	\$186.00
full day Sunday	\$240.30	\$240.00
full day Mon-Thurs	\$213.60	\$215.00
full day Fri	\$240.30	\$240.00
full day Sat	\$267.00	\$270.00

Partial exemptions are available for: Department of Corrections, Masonic Lodge, University of Florida Extension Office, Scout Troops, Union County Schools, Union County government, local service clubs when engaged in charitable fundraising, Other 501 C 3 organizations which benefit the City or the County

	Total	Proposed
Townsend Green Building	Rental	Rental
1/2 day Mon - Fri	\$75.00	\$100.00
full day Sat or Sunday	\$125.00	\$130.00
employee	\$50.00	\$50.00
Lake Butler Social Club	\$125.00	\$125.00
Cleaning Deposit	\$50.00	\$50.00
Key Deposit	\$25.00	\$25.00

	Total	Proposed
Hal Y. Maines Community Center	Rental	Rental
1/2 day Mon - Sat	\$186.90	\$190.00
full day Sunday	\$240.30	\$245.00
full day Mon-Thurs	\$213.60	\$217.00
full day Fri	\$240.30	\$245.00
full day Sat	\$267.00	\$275.00

Partial exemptions are available for: Department of Corrections, Masonic Lodge, University of Florida Extension Office, Scout Troops, Union County Schools, Union County government, local service clubs when engaged in charitable fundraising, Other 501 C 3 organizations which benefit the City or the County

**Rates and fees for fiscal year 2019**

	Current	Proposed
Miscellaneous Fees	<u>Fees</u>	<u>Fees</u>
Church	\$11.50	\$11.50
RMC- Water minimum	\$7,554.00	\$7,554.00
RMC- Sewer minimum	\$19,880.00	\$19,880.00
Notary Fee	\$10.00	\$10.00
Lien Search Fee	\$15.25	\$15.25
Public Records Request		
one side legal	\$0.15	\$0.15
two side legal	\$0.20	\$0.20
certification	\$1.00	\$1.00
certification statement	\$5.00	\$5.00

City of Lake Butler, Florida

**Pay Scale**

2018-2019

Grade	Classification	2018-2019					
		2017-2018	Step				
			0.03	0.03	0.03	0.03	0.03
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	
<b><u>Public Works</u></b>							
1	Street Maintenance	\$20,880	\$21,506	\$22,152	\$22,816	\$23,501	\$24,206
2	Parks Supervisor	\$25,000	\$25,900	\$26,677	\$27,477	\$28,302	\$29,151
2	Supervisor of Utility Maintenance	\$25,000	\$31,191	\$32,127	\$33,091	\$34,084	\$35,106
3	Deputy Public Works Director	\$30,000	\$31,191	\$32,127	\$33,091	\$34,084	\$35,106
4	Public Works Director	\$42,224	\$43,491	\$44,795	\$46,139	\$47,523	\$48,949
5	Utilities Operator	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
6	Utilities Supervisor	\$33,000	\$37,213	\$38,329	\$39,479	\$40,663	\$41,883
7	Wastewater/Water Op III	\$36,000	\$44,815	\$46,159	\$47,544	\$48,971	\$50,440
<b><u>Administration</u></b>							
8	Accounts Receivable Clerk	\$23,212	\$23,908	\$24,626	\$25,364	\$26,125	\$26,909
9	Accounts Payable Clerk	\$25,854	\$28,793	\$29,656	\$30,546	\$31,463	\$32,406
9	Procurement	\$25,854	\$28,793	\$29,656	\$30,546	\$31,463	\$32,406
10	Deputy City Manager/ Finance	\$42,224	\$43,491	\$44,795	\$46,139	\$47,523	\$48,949
11	City Manager	\$78,166	\$80,511	\$82,926	\$85,414	\$87,977	\$90,616

**Footnote**

1. Mosquito Control is an extra \$25/hour as needed after hours. Commission approval 12/19/17
2. Animal Control is an additional \$3,651.82 per year. Commission approval 12/19/17
3. CDL liscenes get a 3% pay adjustment. Commission approval 12/19/17
4. Waste Water Operators hill have their base salary adjusted by \$3,000 per year for each waste water and water certifications. Commission approval 12/19/17
5. Promotion from Step 5 to the next grade is a 7% increase based on Commission approval 12/19/17
6. The pay plan is based on productivity and excellent employee evaluations.

City of Lake Butler and Union County, Florida

**Population Trends**

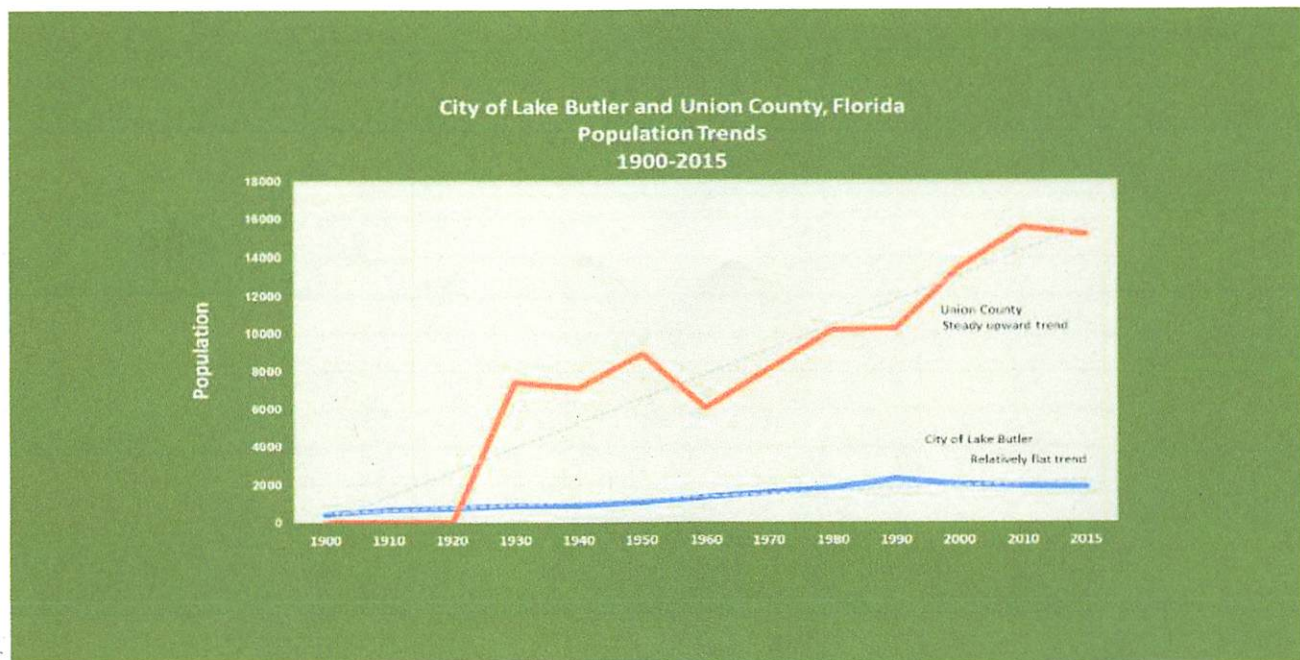
1900- 2015

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%

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, Florida

**General Fund Balance - Ten Year History**

2008-2017

Fiscal Year	General Fund		Net Change	Fund Balance	
	<u>Revenue</u>	<u>Expenditiures</u>		<u>Beginning Balance</u>	<u>Ending Balance</u>
2017	\$926,200	\$870,830	\$55,370	\$653,203	\$708,573
2016	\$823,596	\$798,430	\$25,166	\$628,037	\$653,203
2015	\$862,017	\$827,236	\$34,781	\$593,256	\$628,037
2014	\$853,223	\$824,227	\$28,996	\$564,260	\$593,256
2013	\$823,592	\$807,981	\$15,611	\$548,649	\$564,260
2012	\$787,954	\$801,589	(\$13,635)	\$452,855	\$439,220
2011	\$694,546	\$786,198	(\$91,652)	\$544,507	\$452,855
2010	\$799,368	\$775,004	\$24,364	\$520,143	\$544,507
2009	\$768,380	\$723,676	\$44,704	\$475,439	\$520,143
2008	\$1,059,941	\$1,021,309	\$38,632	\$436,807	\$475,439
Ten Year Average	\$839,882	\$823,648	\$16,234	\$541,716	\$557,949



City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2008-2017

Fiscal Year	Taxes							Total
	Ad Valorem	Local Option Sales		Franchise Fee	Electric Utility	Gas Utility	Comm.	
		Gas Tax	Discretionary					
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
2008	\$67,164	\$40,387	\$92,198	\$139,780	\$26,811	\$4,630	\$126,660	\$497,630
Ten Year Average	\$66,962	\$75,060	\$94,335	\$135,419	\$32,235	\$3,508	\$91,446	\$485,775

Fiscal Year	Licenses and Permits			Fines	
	Occupation	Other	Total	Fines	Total
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
2008	\$30,548	\$6,372	\$36,920	\$0	\$0
Ten Year Average	\$11,928	\$4,135	\$15,230	\$294	\$2,944

City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2008-2017

Fiscal Year	Intergovernmental							
	<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>	<u>Total</u>
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
2008	\$4,807	\$16,726	\$66,237	\$24,653	\$1,085	\$443	\$45,981	\$159,932
Ten Year Average	\$5,675	\$29,050	\$59,997	\$21,327	\$1,007	\$593	\$43,497	\$142,246

Fiscal Year	Charges for Services			
	<u>Fire Protection</u>	<u>Street Maint.</u>	<u>Other</u>	<u>Total</u>
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
2008	\$0	\$38,750	\$5,400	\$44,150
Ten Year Average	\$1,000	\$60,316	\$1,181	\$67,375.80

City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2008-2017

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>
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
2008	\$7,776	\$16,501	\$4,340	\$0	\$28,076	\$56,693
<b>Ten Year Average</b>	<b>\$2,294</b>	<b>\$18,628</b>	<b>\$12,576</b>	<b>\$636</b>	<b>\$17,860</b>	<b>\$42,797</b>

Fiscal Year	Other Financing Source
	<u>Enterprise Fund</u>
2017	\$89,000
2016	\$98,670
2015	\$107,287
2014	\$152,427
2013	\$164,683
2012	\$135,465
2011	\$138,135
2010	\$72,143
2009	\$553
2008	\$264,616
<b>Ten Year Average</b>	<b>\$122,298</b>

City of Lake Butler, Florida  
**General Fund Revenue - Ten Year History**  
 2008-2017

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>
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
2008	\$7,776	\$16,501	\$4,340	\$0	\$28,076	\$56,693
Ten Year Average	\$2,294	\$18,628	\$12,576	\$636	\$17,860	\$42,797

Fiscal Year	Enterprise Fund	Tax Rates (mills)					
		<u>City of Lake Butler</u>	<u>Union County</u>	<u>Schools</u>	<u>Water Mgt.</u>	<u>Library</u>	<u>Total</u>
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						
2008	\$264,616						
Ten Year Average	\$122,298						

# City of Lake Butler Demographics

*Quick Facts*

Unemployment rate: 3.7%    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  
 Elevation: 134.51 feet    Time Zone: Eastern Standard Time    Daylight Savings time- yes

Gender	number	percent	national average
Female	1,159	52%	50.8%
Male	1,065	48%	49.2%

Age	Number	Percent
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%

Race	Number	Percent
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

Housing Stock	Number
Owner Occupied Homes	332
Rental Units	474

Employment Breakdown	Number
Educational Services	239
Retail	119
Transportation	89
Public Administration	78

Source: homefacts.com; 2010 Bureau of the Census



**Glossary**

**City of Lake Butler, Florida**  
**Budget Glossary**  
**Annual Budget for Fiscal Year 2018-2019**

<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.

City of Lake Butler, Florida

**Budget Glossary**

**Annual Budget for Fiscal Year 2018-2019**

<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.



**City of Lake Butler, Florida**

**Budget Glossary**

**Annual Budget for Fiscal Year 2018-2019**

<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.

**City of Lake Butler, Florida**  
**Budget Glossary**  
**Annual Budget for Fiscal Year 2018-2019**

<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 the City. 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.

**City of Lake Butler, Florida**

**Budget Glossary**

**Annual Budget for Fiscal Year 2018-2019**

<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

City of Lake Butler, Florida

**Budget Glossary**

**Annual Budget for Fiscal Year 2018-2019**

<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

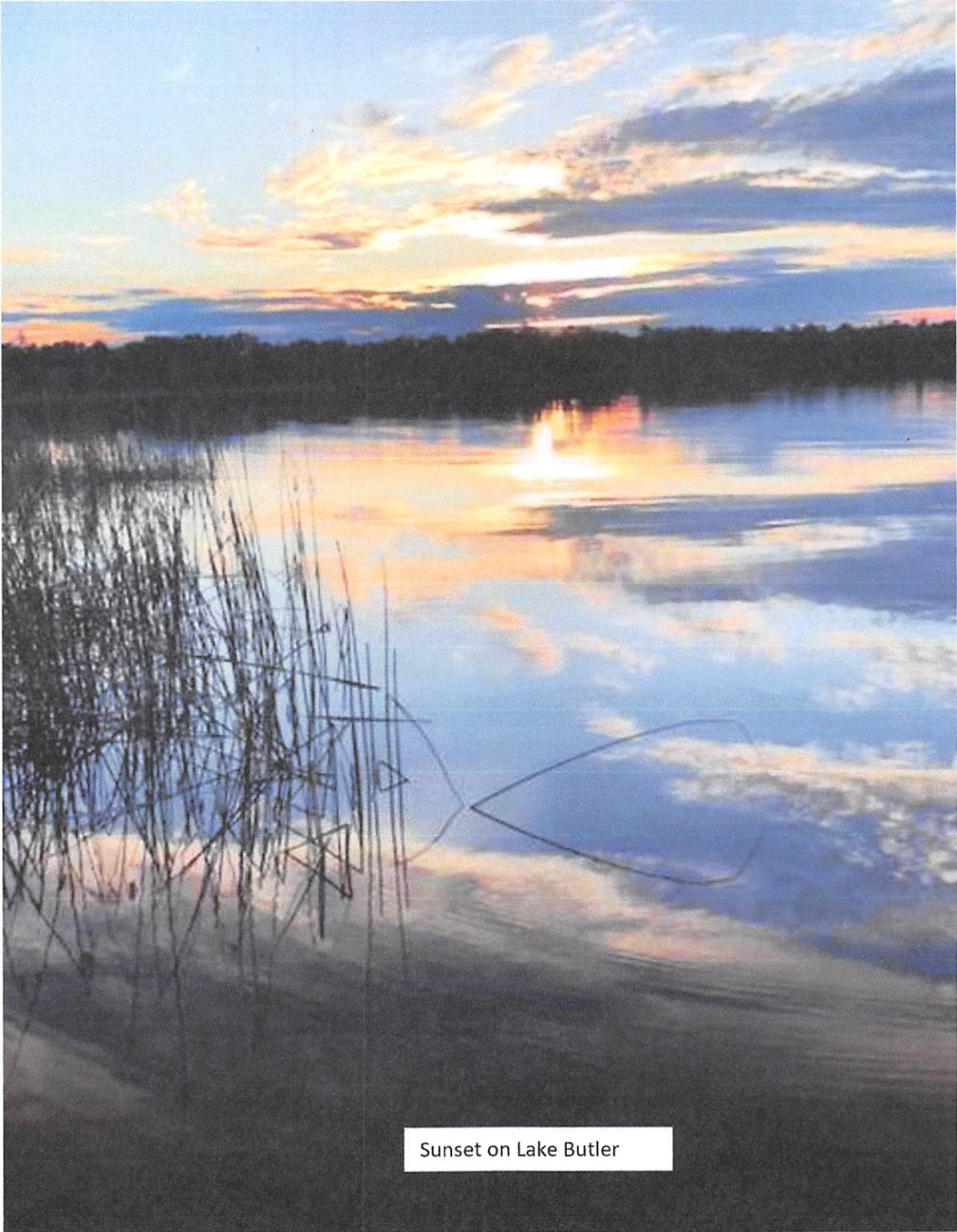
City of Lake Butler, Florida  
**Budget Glossary**  
Annual Budget for Fiscal Year 2018-2019

**Working Capital**

current assets minus current liabilities.



City of Lake Butler, Florida  
**Budget Glossary**  
Annual Budget for Fiscal Year 2018-2019



Sunset on Lake Butler

**RESOLUTION NO. 2018-10**

**A RESOLUTION INCREASING THE MONTHLY CHARGES FOR THE  
WATER AND WASTE WATER UTILITY RATES  
FOR THE FISCAL YEAR OF 2018-2019**

**WHEREAS**, the City Commission of the City of Lake Butler held a work session on August 21, 2018, held an initial public hearing on September 4, 2018, and adopted the water and waste water rates at a special City Commission meeting; 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	\$12.00
<u>Gallons Used per Thousand</u>	
0-2,000	\$0.00
2,001- 5,000	\$2.02
5,001 – 10,000	\$2.25
10,001 – 15,000	\$2.50
15,001 – 20,000	\$2.75
20,001 – 25,000	\$2.90
25,001 – upward	\$3.00

Outside of the city limits the rates will be 125% of the above. There is no cap on the monthly usage amount or the monthly dollar amount.

<u>Waste Water</u>	<u>Monthly Charges</u>
Base Rate	\$23.69

Gallons Used Per Thousand

0-2,000	\$0.0
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 and upward	\$2.80

Outside of the city limits the rates will be 125% of the above. There is no cap on the monthly usage amount or the monthly dollar amount.

**THEREFORE, BE IT FURTHER RESOLVED** that this resolution will take effect October 1, 2018 and until further action by the City of Lake Butler City Commission and be included in the annual operating budget.

Motion to approve: Commissioner Schenck

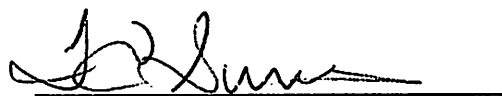
Motion supported by: Commissioner Redman

Unanimously approved

Date: September 4, 2018



Dale M. Walker  
City Clerk



Fred Sirmones  
Mayor



**ORDINANCE NO. 05-18**

**AN ORDINANCE APPROVING THE  
ANNUAL OPERATING BUDGET AND RELATED SCHEDULES  
FOR THE FISCAL YEAR OF 2018-2019**

**WHEREAS**, the City Commission of the City of Lake Butler held a work session on August 21, 2018, held an initial public hearing on September 4, 2018, and adopted the annual operating budget following the final adoption at a regular City Commission meeting on September 18, 2018; and

**WHEREAS**, the operating budget covers a period of October 1, 2018 through September 30, 2019 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, as long as it does not change the departmental totals, which are approved by the Commission; and

**WHEREAS**, the supplemental schedules for rate increases are adopted; and

**NOW THEREFORE**, be it resolved by the City Commission to adopt the following operating budget on a department level basis for the various funds listed; and it is as follows:

**General Fund**

**Revenues**

Taxes	\$445,000
Licenses/Permits	\$ 8,000
Intergovernmental	\$172,500
Charges for Services	\$ 77,000
Other	\$ 6,000
Rents	\$ 55,000
Transfers In	\$ 19,000
Prior years' earnings	<u>\$160,400</u>
Total Revenues	\$943,400

**Expenditures**

City Commission	\$ 89,400
City Manager	\$131,200
Finance	\$138,200
Legal	\$ 17,000
Code Enforcement	\$ 17,200
Planning and Zoning	\$ 6,000
Elections	\$ 1,500
Law Enforcement- contractual	\$75,000
Fire	\$13,500
Public Safety	\$22,900
Cemetery	\$ 2,000
Streets	\$254,200
Animal Control	\$ 7,000
Mosquito Control	\$ 6,200
Parks and Recreation	<u>\$162,100</u>
Total Expenditures	\$943,400

**Water Fund**

**Revenues**

Charges	\$352,000
Other	<u>\$ 100</u>
Total Revenues	\$352,100

**Expenses**

Operating	\$297,900
Transfer out	<u>\$ 5,000</u>
Total Expenses	\$302,900

**Solid Waste Fund**

**Revenues**

Charges	<u>\$190,000</u>
Total	\$190,000

**Expenses**

Operating	<u>\$182,800</u>
Total	\$182,800

**Waste Water Fund**

**Revenues**

Charges	\$743,800
Other	<u>\$ 3,100</u>
Total	\$746,900

**Expenses**

Operating	\$579,600
Transfers	<u>\$ 14,000</u>
Total	\$593,600

**Downtown Redevelopment Fund**

**Revenues**

Taxes	\$51,000
Other	\$ 100
Prior years' earnings	<u>\$34,400</u>
Total	\$85,500

**Expenditures**

Operating	<u>\$85,500</u>
Total	\$85,500

**Street Improvement Fund**

**Revenues**

Other	\$ 350
Prior years' earnings	<u>\$24,650</u>
 Total	 \$25,000

**Expenditures**

Operating	<u>\$25,000</u>
 Total	 \$25,000

**NOW THEREFORE, BEIT FURTHER RESOLVED**, that the operating budget for the City of Lake Butler will be for the period of October 1, 2018 through September 30, 2019. Amendments, if necessary, will be reviewed and approved by the City Commission through a Resolution.

Approved: Commissioners \_\_\_\_\_

Opposed:

Abstained:

Absent:

Date: \_\_\_\_\_, 2018

\_\_\_\_\_  
Dale M. Walker  
City Clerk

\_\_\_\_\_  
Fred Sirmones  
Mayor



Come and enjoy a glass of cold ice tea and see our  
southern hospitality and charm

In the

**City of Lake Butler, Florida**



*City of Lake Butler*